

**Balanced Scorecard, Performance Management
and Measurement, and Change in Emerging
Nations: An Institutional Perspective on the Case
of the Kurdistan Region**

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Abstract

To date, studies of management accounting change suggest that a large body of research has been published using institutional theory. The majority of management accounting change studies in the literature that adopt institutional theory and institutional logics were conducted looking at organisation practices and the 'organisation-organisational-field' level of analysis, i.e. macro and meso levels. However, old institutional theory does not take into consideration different aspects for analysis whereas, institutional logics takes into account a combination of different aspects which informs a better understanding of the change concept in organisations. Therefore, scholars demonstrate the importance of positioning institutional logics within the scope of institutional theory and institutional analysis.

The main aim of this thesis is relative to the implementation of a management control system, and in particular, to shed light on the interaction of multiple institutional logics at micro level, i.e. how organisational actors employ available institutional logics in certain situations. For this, an institutional perspective supported by interpretivism is adopted to examine the process of change with a specific focus on the active role of organisational actors. To conduct the research, a public sector organisation (The General Board of Tourism) in an emerging nation (The Kurdistan Region) is explored as the case study of this research. The case study has been developed using an action research perspective in which the total of 31 interviews and two focus groups were conducted. The case organisation decided to adopt a tool for strategy implementation which was an interesting topic for study; thus, this research started to contribute to the organisational change. Accordingly, Balanced Scorecard was adopted and implemented as the setting for this research.

Overall, the empirical research has helped to refine the idea of processes of change at micro level through the interaction of institutional logics adopted by individual actors, and the emergence of compromises between contradicting institutional logics. It was further found that the emerging compromises made the process to persist through showing the conditions for future compromises if the current compromises came to an end. Specifically, as contributions, this research helps to understand how different institutional logics became more or less available and accessible, and become activated in specific situations; understand how different logics at the individual and organisation levels compromise; and understand the development of management accounting change theory through the adopted framework. On a practical note, this research can potentially support public sector organisations in how to improve their performance with the adoption of systematic tools such as the Balanced Scorecard. Regardless of these contributions, there are some limitations; for example, the research period was relatively short for studies of institutions and institutional logics; the collected data might be biased and skewed towards the case study organisation; the research findings might be skewed towards the adopted organisation; and qualitative studies are not concerned with generalisability.

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List of Acronyms

Acronym	Full Form
ARP	Action R esearch P erspective
BSC	Balanced S core C ard
CoM	C ouncil of M inisters
DADT	D irector of A kre Tourism - D uhok Tourism
DDAST	D irector of D arbandikhan Tourism - S ulaymaniyah Tourism
DDST	D irector of D ukan Tourism - S ulaymaniyah Tourism
DGDT	D irector G eneral of D uhok Tourism
DGET	D irector G eneral of E rbil Tourism
DGGT	D irector G eneral of G armiyan Tourism
DGST	D irector G eneral of S ulaymaniyah Tourism
DHST	D irector of H alabja Tourism - S ulaymaniyah Tourism
DIT	D irector of I nformation T echnology
DKET	D irector of K oya Tourism - E rbil Tourism
DKGT	D irector of K ifri Tourism - G armiyan Tourism
DKHGT	D irector of K hanaqin Tourism - G armiyan Tourism
DPET	D irector of P lanning - E rbil Tourism
DP	D irector of P lanning
DPGT	D irector of P lanning - G armiyan Tourism
DPST	D irector of P lanning - S ulaymaniyah Tourism
DQM	D irector of Q uality M anagement
DSET	D irector of S oran Tourism - E rbil Tourism
DSHDT	D irector of S hekhan Tourism - D uhok Tourism
DSHET	D irector of S haqlawa Tourism - E rbil Tourism
DZDT	D irector of Z akho Tourism - D uhok Tourism
EFQM	E uropean F oundation for Q uality M anagement
GBT	G eneral B oard of T ourism
GDDT	G eneral D irectorate of D uhok Tourism
GDET	G eneral D irectorate of E rbil Tourism
GDGT	G eneral D irectorate of G armiyan Tourism
GDST	G eneral D irectorate of S ulaymaniyah Tourism
HGBT	H ead of the G eneral B oard of T ourism
HR,	H uman R esource
IL(-s)	I nstitutional L ogic(-s)

Acronym	Full Form
ISO	I nternational S tandard O rganisation
KPI(-s)	K ey P erformance I ndicator(-s)
KR	K urdistan R egion
KRG	K urdistan R egional G overnment
KSF	K ey S uccess F actors
MA	M anagement A ccounting
MAC	M anagement A ccounting C hange
MAS	M anagement A ccounting S ystem
MCS	M anagement C ontrol S ystem
NIS	N ew I nstitutional S ociology
NPM	N ew P ublic M anagement
OCH	O rganisational C hange
OCL	O rganisational C ulture
OIE	O ld I nstitutional E conomics
PM	P rime M inister
PMM	P erformance M anagement and M easurement
PMR	P ublic M anagement R eform
PMS	P erformance M anagement S ystem
PS	P ublic S ector
PSR	P ublic S ector R eform
QA	Q uality A ssurance
QCA	Q ualitative C ontent A nalysis
RFBSC	R esponsible for F ollow-up and B SC
SP	S trategic P lanning
SP1	S taff of P lanning – 1
SP2	S taff of P lanning – 2
SQM	S taff of Q uality M anagement
TDB	T ableau d e B ord
UK	U nited K ingdom

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“The PhD is not a race but a marathon!”

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Author's Declaration

I declare that the research contained in this thesis, unless otherwise formally indicated within the text, is the original work of the author. The thesis has not been previously submitted to this or any other university for a degree, and does not incorporate any material already submitted for a degree.

Signed

Dated

*I dedicate this thesis to,
my great family for their endless love, constant support, and unconditional patience.*

CHAPTER ONE: INTRODUCTION

This chapter sets out the scope and background of the empirical research developed in the thesis. The following sections shed light on the study background, the research problems, questions and aims, and research contribution. Later sections present the researcher's personal motivation for this endeavour. Finally, the thesis structure and a summary of the chapter are presented.

1.1 Background of the Study

The institutional theory perspective has been widely adopted in the social sciences in order to analyse social and institutional changes as well as their causes and consequences (Lounsbury, 2008). Management Accounting (MA) research based on an interpretive aspect has also been influenced by institutional theory (Scapens, 1994; Brignall and Modell, 2000; Burns and Scapens, 2000; Major and Hopper, 2005; Cooper and Hopper, 2006; Hopper and Major, 2007; Lukka, 2007; Lounsbury, 2008). Hence, by adopting an institutional perspective, the thesis investigates beyond the managerial techniques' technicalities and attempts to study the social and institutional factors which shape the processes and dynamics of changes.

Literature on MA studies drawing on the Institutional Logics (ILs) perspective historically focused on the macro and meso levels; however, current literature emphasises the importance of the micro (individual) level (Thornton et al., 2012; ter Bogt and Scapens, 2014). These studies aimed at understanding the specific situations in which multiple ILs interact. For instance, Amans et al. (2015) studied the political and managerial logics in the context of performing arts which shape their perspective in using budgets in the two cases they adopted. They concluded that specific factors of the situation influence organisations and become "particularly sensitive to certain logics and less so to others" (Amans et al., 2015, p. 49). Meanwhile, Carlsson-Wall et al. (2016) researched conflicting ILs in a Swedish football organisation and noted the situation-specific nature of the way in which business and sports ILs combine in specific circumstances for decision making. Other scholars of accounting researched how conflicting ILs interact in other situations/contexts such as Ezzamel et al. (2012), Covalleski et al. (2013) and Wiesel and Modell (2014).

In the last decades some MA research has been built on case studies in different contexts although the majority of these studies considered the research 'context' as merely

a ‘location’ where the MA is studied or the ‘background’ against which researchers tend to identify samples to develop theories of MA. However, the current attention to situations demonstrates that more important than the context, the specifics of the situation have to be given more emphasis. This means that the context is not only the location or background but should be the focus of the study. Further, studies which adopt the IL perspective to investigate the situated nature of MA practices consider the ILs as established at the organisational field level. Afterwards, they study how the logics interact in the specific organisation. This perspective is similar to a large number of the existing studies in the area of institutional theory. For example, Zilber (2016, p. 140) stated that “institutional logics are conceived as mainly given, predetermined, and hardly changing in their travel through organisations”, while Quattrone (2015) said that ILs are “situated and flexible” and that the current perspectives of ILs are “inattentive to the places and times in which order is formed and logics operate” (Quattrone, 2015, p. 436). He made an assumption about institutional theory in which changes (dynamism of institutional theory) in ILs emerge due to tensions and conflicts between logics at the organisational field level. On the other hand, Modell (2015) discussed that the prevalent institutional studies in MA lack a clear distinction between existing and emerging structures and a framework for understanding how structures condition the actions of the agents. It is essential to demonstrate that it is the agents who actually create the structures.

In contrast to the above-mentioned studies of Amans et al. (2015) and Carlsson-Wall et al. (2016) which focused on the field-level ILs and the way they interact within specific organisations, the studies adopted Burns and Scapens’ (2000) framework focused on specific institutions within organisations and the way they shape MA practices. However, Burns and Scapens’ (2000) framework has been criticised for not explicitly recognising the role of actors and the influence of the organisational field level. Moreover, recent studies on the IL perspective have investigated how multiple and competing ILs can lead to “practice variation” (Thornton et al., 2012). These studies considered social orders resulting from a network of interrelated logics at society level in general and organisation level in particular. The studies tended to primarily focus on IL at the organisational field level; however, recent calls were made to investigate how ILs interact within individual organisations (Pache and Santos, 2010; Besharov and Smith, 2014; Zilber, 2016).

Drawing upon these gaps in the literature, this research investigates the ways in which ILs interact within individual organisations (Pache and Santos, 2010; Besharov and Smith, 2014; Zilber, 2016). Also, the research will emphasise the significant role of the micro level

(i.e. individual level) to understand the way in which ILs interact with each other in certain specific situations (Thornton et al., 2012; ter Bogt and Scapens, 2014).

1.2 Research Questions and Aims

This research employs an interpretivism perspective to analyse the process of change within MA through the application of the Balanced Scorecard (BSC) as a Performance Management and Measurement (PMM) tool in a Public Sector (PS) organisation in an emerging context. The main question of this research study is *“How do the changes occur with the introduction and application of the BSC as a PMM tool in an emerging nation’s PS organisation?”* As a result, it is anticipated that the tool application will allow new ILs to emerge, to interact, and also to conflict. Existing literature emphasises studies at the macro and meso levels (Thornton et al., 2012; ter Bogt and Scapens, 2014); however, this research focuses on the micro level and considers how ILs interact with each other. Further, the focus is on an individual organisation due to recent calls in the area (Pache and Santos, 2010; Besharov and Smith, 2014; Zilber, 2016). In order to address these gaps in the literature and to further understand how the ILs interact at the micro level, the following specific questions are addressed empirically:

1. *What are the changes that occur, and how do these take place, through the application of the BSC in the General Board of Tourism (GBT) of the Kurdistan Regional Government (KRG)?*
2. *How do the individual actors of the GBT interact along with the application of the BSC? What are the consequences of their interaction?*
3. *How and to what extent do the aspects of the BSC bring benefit to the GBT and how does it influence the prevalent culture in the organisation?*

In addition to these questions, there are a number of aims which are achieved in this research study. The major aim is *“to investigate the process of change that occurs within the Management Accounting Change (MAC) perspective in a PS organisation through the implementation of the BSC as a PMM tool”*. To achieve this aim, the following sub-aims are necessary:

1. *To analyse the process of change using an institutional perspective and to study the interaction of different logics at the individual level, i.e. micro level; and*

2. *To define suitable principles for the applied PMM tool in the KR's GBT as a specific environment that can be generalised across the government and, further, to draw some principles that could be applied in developing countries.*

These questions and aims are investigated within this research through the application of the BSC in the GBT as a PS organisation as the first applied PMM tool aiming to improve the organisation's performance. The tool application, interaction between the tool and the culture, the emergence of ILs at the micro (individual) level, and their interaction together are all consistent with the literature review and the discussion undertaken in this research. In general, this research empirically explores the application of the BSC and aims to understand the role of organisational actors in the process and how the ILs interact with each other. In order to manage the complex perspective of these research questions and aims, an in-depth case study method is adopted. Literature revealed that case studies are fundamentally consistent with the assumption of ontological and epistemological positions which are adopted in this research (constructivism and interpretivism, respectively). These positions suit exploratory, in-depth case study; contextualised research using both inductive and deductive approaches; utilising multiple methods for data collection; and including an iterative process to allow ongoing analysis and essential adjustments (Hartley, 2004; Yin, 2014; Bryman and Bell, 2015).

As the selected organisation, the GBT established their strategy in 2012 up to 2025. They were not successful in adopting a system or tool for their strategy implementation and performance assessment. Therefore, it was an appropriate organisation to adopt as the thesis case study and to start applying the BSC to observe how changes emerge throughout the process. This thesis is a longitudinal research study that started in October 2014 and ran until early October 2016. The Action Research Perspective (ARP) is adopted to ensure that the process continues without interruption at any stage. Accordingly, four "three-week" and one "three-month" physical visits were conducted for observation and data collection in addition to another "three-week" visit for data verification and confirmation. Alongside the visits and observations, field notes were taken and informal meetings and communications were held with the team responsible for the process. During the visits, meetings and sessions about the BSC were attended by the researcher. The three-month visit was conducted for the main data collection. In total, 31 interviews were undertaken with two focus groups. Interviewees were from the three levels of upper, middle and lower management and from four different provinces. Interviews were conducted in person or via Skype. Most of the physical interviews were held in Erbil, Sulaymaniyah and Garmiyah provinces while the Duhok

province staff were interviewed via Skype except for the Director General of Duhok Tourism (DGD) who was interviewed in Erbil (detailed protocol of the case study is presented in the methodology and case study chapters).

Afterwards, all the interviews were recorded and the collected data were transcribed in full. Atlas.ti, Qualitative Data Analysis software was used to organise the data. Data analysis was processed having the overarching research questions in mind throughout in accordance with the research aims. It was undertaken in different steps in which each step uses the type of coding and method which is more appropriate to that specific step (Miles et al., 2014; Patton, 2015), as the following,

First step: ter Bogt and Scapens' (2014) framework and Thornton et al.'s (2012) revised institutional systems' ideal types are used to identify the main themes for coding. This is aimed at refining the comprehension of the existing themes and logics in the GBT.

Second step: Content analysis (Neuendorf, 2016) was conducted to find further themes and logics from the scripted data. This is to build more general ideas about the context and finding linkages between the codes.

Third step: Friese's (2014) method was used to refine and classify the themes. This is to investigate how the logics emerged and how they were observed. Further, how the logics were deployed along the process of adopting the BSC was explored.

These steps assist in conceptualising the process more precisely; identifying the prevalent ILs; and, the interaction of ILs throughout the process.

1.3 Research Unfolding and Originality

Literature revealed that, to date, the majority of MAC studies adopted institutional theory and institutional logics to look at organisations' practices and the 'organisation-organisational-field' level of analysis – i.e. macro and meso levels. This research investigates the interaction of multiple institutional logics at the micro level i.e. how organisational actors employ available institutional logics in certain situations. This means how institutional logics are employed by organisational actors in specific instances. In particular, using an institutional perspective, multiple institutional logics are examined at the micro level. This is achieved through employing the institutional theory and in particular, the ter Bogt and Scapens (2014) framework. The framework is designed to study processes of change in organisations. Throughout the processes in which change occurs, it was found that

organisational actors interact with each other and behave in different ways from each other based on their institutional logics. Thus, IL theory is adopted as a complementary theory to the institutional theory to facilitate an understanding of how these interactions take place and what ILs are employed in each specific situation. The combination of both institutional theory and institutional logics forms the originality of this research.

Given this originality, the GBT of the KRG which is a public sector organisation in an emerging nation is explored as this research case study. This is conducted based on an institutional perspective supported by interpretivism to examine the process of change with a specific focus on the active role of organisational actors. As an entity within the Ministry of Municipalities and Tourism, the GBT was established in 2010. Since then, the top management team has made every endeavour to build the organisation on a robust foundation. Accordingly, they employed different ways and methods to develop the organisation. Given that the researcher is employed by the PS in the KRG, she always perceived that there are difficulties and challenges in strategy implementation and performance management across KRG organisations. Hence, this was an interesting topic to understand, particularly given that the GBT had their strategy published and strove towards its implementation. But it was difficult to properly implement the strategy due to the lack of required skills and capabilities. Thus, this has stimulated the researcher to investigate the situation in order to understand how management reached this objective. Therefore, an agreement was entered into between the GBT and the researcher to conduct this research. This has also stimulated the GBT to practically and virtually improve their organisation through a proper implementation with the employment of a PMM tool. Therefore, the case study has been developed using an ARP in which interviews and focus groups were conducted.

Based on the ARP, the researcher has to involve herself to a certain level in the process operations and, sometimes, in the decision making. Due to the fact that she is an Executive Director with more than 13 year experience in public sector organisations, the task was very challenging. From a theoretical point of view, action researcher usually begins with an initial enquiry such as ‘How do I improve my work?’ (Whitehead, 1989; McNiff and Whitehead, 2000). At the same time, scholars caution about the possibility for research bias stating that “Research is not a wholly objective activity carried out by detached scientists. It is ... a social activity powerfully affected by the researchers own motivations and values” (Blaxter et al., 2010, p.15). Thus, scholars have concerns over adopting ARP due to the fact that the researcher may lose her focus on the main objective, i.e. ‘researching’. In fact, ARP supports

the 'Insider Researcher' (Coghlan, 2003, p.452) to undertake research within the chosen context. One of the insider researcher characteristics is the need to maintain a level of objectivity. Thus, the researcher was determined and careful to maintain her main role as a researcher. For this purpose, one of the methods she employed to avoid subjectivity was the use of Atlas.ti as Qualitative Content Analysis (QCA) software. It is evident that digital software increases objectivity as researchers do not have much control over the software. Another method was the frequent discussions held with the three supervisors (as external reviewers). The discussions included all the aspects of this thesis, which eventually helped in achieving a good level of objectivity (Coghlan, 2003; Blaxter et al., 2010). In short, it was necessary to adopt the ARP as it enabled the researcher to gather more accurate trusted data and information. She was also able to understand the micro logics employed by each organisational actor in the day-to-day practices through the direct interaction with them.

From a theoretical perspective, the selection of the case study was based on the fact that there are numerous studies in the literature about the change process and public sector organisations. However, none of organisations in these studies comes from that specific context and environment. Therefore, this research is an endeavour to contribute through providing a new study using a new and different framework but in a totally different context. Further, because this research is adopting a constructionism approach, it is investigating a case in an environment where social relations could be different from the typical social relations in the other Western countries where such studies have already been conducted. It offers a different context and a different environment where even the logics could be perceived by people in a different way than provided in the Western countries. As a result, the empirical research helped to enhance the existing idea of processes of change at the micro level through the interaction of institutional logics adopted by individual actors. The findings revealed that different organisational actors depended on different institutional logics which worked well together most of the times although they sometimes created conflicts. Eventually, when the conflicts reach the highest level, it was found that compromises emerge. This research has revealed that it is possible for a third party (organisational actor) to introduce compromises. These compromises are introduced as a means of rationality which could be presented at any time and at any stage of the process of change.

1.4 Research Contributions

This research study contributes to both literature and practice. Starting with the contributions to the literature, they are the following:

1. Contributed to an understanding of how different ILs became more or less available and accessible, and become activated in specific situations.

The first contribution is related to the fact that this thesis is an empirical study conducted in an individual organisation (Pache and Santos, 2010; Besharov and Smith, 2014; Zilber, 2016). It puts emphasis on the individual level and various micro contexts of groups and teams (Thornton et al., 2012). Throughout the research, organisational actors were observed in which the research findings revealed that individuals have depended on specific ILs in certain circumstances. The ILs revealed from the data analysis varied from one individual to another according to their personal experiences, current position in the organisation, and interaction with other members. The analysis also showed that an individual's identification with a logic is a precondition for deploying it. Therefore, different individuals with different ILs were present in the GBT. Some of these different logics were working well together, while some others created conflicts.

2. Contribution to understanding how different logics at the individual and organization field levels compromise.

The second contribution is related to the different ILs and how they settle if they are in conflict. Thornton et al. (2012, p. 58) suggested that "one way individuals and organisations deal with the pressures of conflicting logics of different institutional orders is to loosely couple or decouple who they are from how they act". However, this research focused on a different way to manage situations of conflicting logics. Research analysis revealed that when ILs conflict, they could compromise and work together; compromising in the sense that they temporarily agree on a solution (Boltanski and Thévenot, 2006; Annisette and Richardson, 2011) and explore an area exterior to their structure which benefits both sides with conflicting logics (Monfardini et al., 2013). It was found that compromising works very well in circumstances where conflicts resist processes of MAC. It was also found that compromise could be initiated by one of the conflicting sides or from a third party. The finding also revealed that when individuals' logics are conflicting, the outcomes are

negative, which results in individuals' embarrassment and fear of failure among peers. Inversely, when the conflicting logics are compromised, the outcomes are relatively positive.

3. Contribution to the development of management accounting change theory.

The third contribution to the theory is through the theoretical framework adopted in this research study. Given that it is an empirical study, it contributed to the development of MAC theory. Previous studies investigated MAC at macro and meso levels (ter Bogt and Scapens, 2014). However, this research focused on the micro level – i.e. the individual level. Individuals were concluded to have a big role in MAC processes. It is the individual actors who create routines out of the rules and take actions through the interaction of rules and routines (ter Bogt and Scapens, 2014). They could make any process successful or unsuccessful through which they interact and decide. Research findings also revealed that closer and stronger communications are essential factors for the process to persist and succeed.

4. Contribution to PS organisations.

This research contributes to KRG PS organisations in general and the GBT in particular to reorganise their management procedure perspective. First of all, they should have a strategy in place and second, they should adopt a tool or system for its implementation. This will guarantee that organisations achieve their optimal goals. Further, this research provides suggestions for the KRG, as a developing country, to improve through the adoption of the BSC. If the experience was successful, it would be the first country in the region to adopt a systematic tool for strategy implementation. Consequently, it could be generalised across the Iraqi Federal Government as the KRG is part of it. Thus, the contribution is mainly for PS organisations in developing countries.

1.5 Personal Motivation

Prior to commencing this research study, the researcher spent 13 years in PS organisations and has been involved in strategic projects with international organisations. The international organisations were established in developed countries and so they adopted modern systems and structures similar to those in the private sector. As a practitioner working with two

different bodies, she realised clear differences between both in terms of strategies and management perspectives in general. It was challenging for the researcher to identify the different criteria and connect all the related perspectives of management together as she had a different academic background. Therefore, she decided to study for a Master's degree in Business Management (MSc) to build an academic basis. The MSc was useful to some extent in classifying the knowledge parallel to the experience she had. However, to precisely understand management and be able to have a comprehensive perspective from theoretical points of view, she embarked upon a PhD.

The noticeable difference between PS and international organisations in terms of their systems and strategies has always been a question mark. There was a realisation that strategy is missing in the PS and, hence, the majority of the daily activities were short-term operations. It was more challenging to take part in a project implemented jointly by two different bodies in which one is systematised in contrast to the other one. As part of the responsibilities was to assess the progress of the projects, PS members were frequently opposing the processes. It was not clear how organisational members across all levels in the two bodies embedded and used specific logics to support their daily actions and how they affected the organisation. PSs were always process-oriented while the international organisations were result-oriented.

The more the researcher was involved in such circumstances the more she became puzzled over the distinctions and, hence, she tried to find ways to resolve them. What surprised her most was that there were actually a few members in the PS who recognised the huge impact of this problem; however, they were not in positions of power because these issues require decisions from higher authorities. Therefore, the researcher decided to understand the circumstance and investigate practical solutions. So, the first action was to investigate whether there is a PS organisation in the KRG that has a set strategy in place. From there, this research journey started. The acknowledgement that there is something missing which should be further investigated was the main motivation behind this research.

More importantly, this research is potentially an opportunity to aid the case study organisation to improve their performance through their strategy implementation. In return, this example might become a model to be generalised across the other organisations. Learning about these deficiencies and understanding how members act depending on a specific taken-for-granted behaviour in certain circumstances broadens the knowledge about how some logics are predictable, although learning about the logics behind their actions would pave the way to avoid resistance and conflicts. Even though conflict emerges, they

can manage to cohabit and move forward. Given that the results of this research is positive, this should motivate other organisations to set strategies and seek methods to properly implement them in order to achieve the organisational objectives efficiently.

1.6 Structure of the Thesis

For the purpose of clarity, this thesis adopts a straightforward structure. Chapter one is the introduction, chapter two is the literature review, chapter three is the theoretical framework, chapter four is the methodology, chapter five is the research case study, chapter six is the analysis, chapter seven is the discussion, and chapter eight offers concluding remarks. The thesis structure is shown in the figure below.

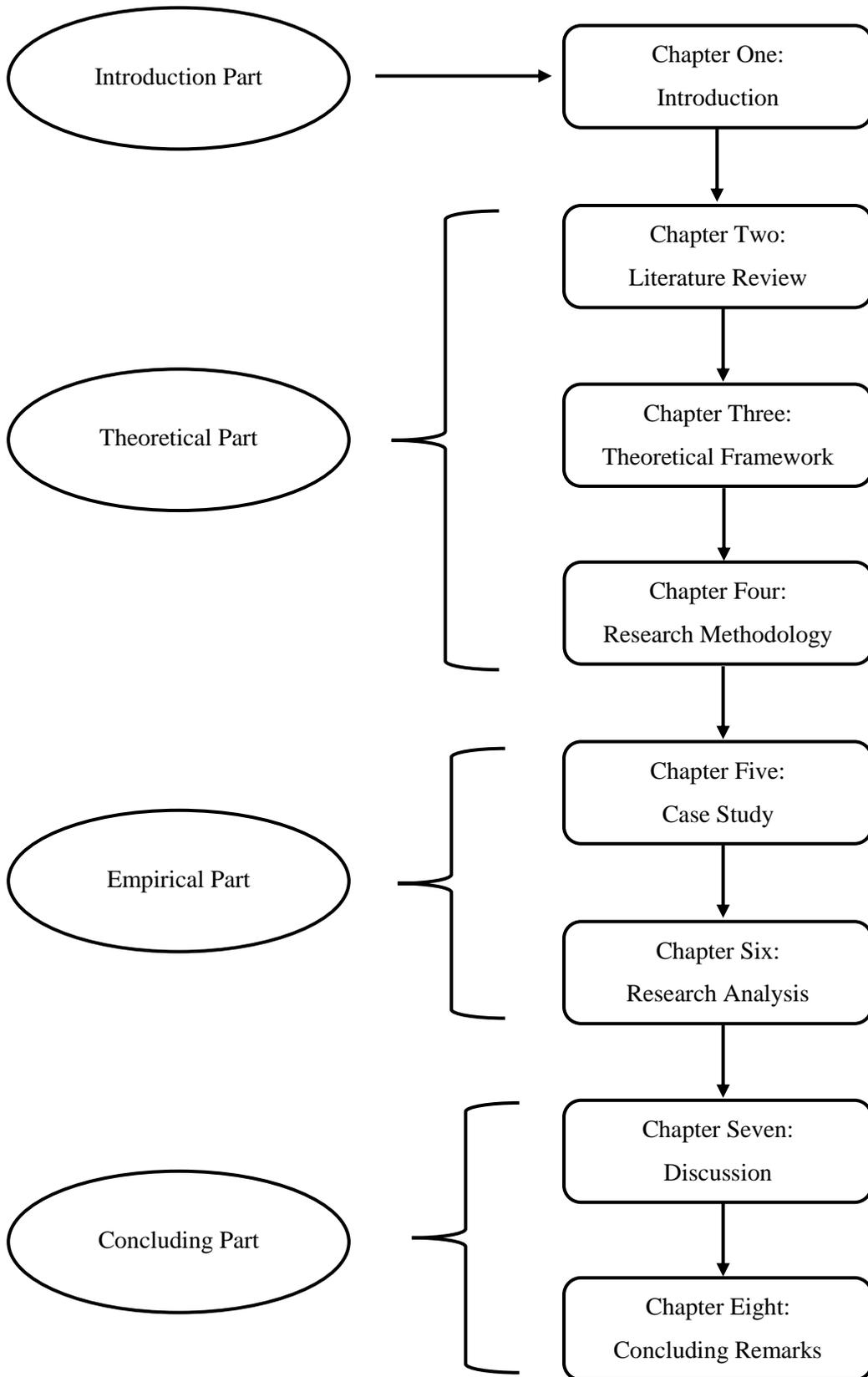


Figure 1.1: Structure of the Thesis

Chapter two includes an introduction to the key concepts that underpin this thesis. It starts with MA and MAC, which is the core concept in this research. Then the Management Control System (MCS) is introduced as an interrelated concept with MAC in terms of change processes. Next, PMM is discussed as part of the MCS. Later, the BSC as one of the PMM tools is presented and discussed in detail. These are the main concepts of this research although the focus is on PS organisations. Hence, a historical overview of PS is presented and discussed specifically in terms of PS reform. Afterwards, culture is explained in detail in the literature with an attention to the specific culture of this research case organisation context. Chapter three presents the theoretical aspect of this research which is the institutional perspective. Ter Bogt and Scapens' (2014) framework is adopted along with ILs as a complementary theory. There is discussion on how this thesis contributes to studies of MAC and, in particular, an individual PS organisation is studied in which the focus is on the micro level.

Chapter four presents the research aims and questions. It demonstrates the methods and how a case study enables the set questions to be answered. An introduction to the constructivism ontological and interpretivism epistemological positions as well as the research design is detailed. In addition, the case study is discussed as the main method supported by an ARP. The case study is developed through further methods such as observation, questionnaires, interviews, and focus groups. Afterwards, the quality perspective in qualitative research is discussed specifically related to validity, reliability, and generalisability. Further, ethical issues specific to this research study are explained. Afterwards, the strategy for research analysis is presented. Then, reflections on the research findings and checking data are explicated. Finally, the position and role of the researcher according to ARP is presented. In short, adopting an in-depth case study and the other utilised methods are to guarantee the quality of this research and to obtain required data for analysis.

Chapter five provides a general overview of the case study context, the KR. The structure of the KR is presented and narrowed down to the GBT as the case study organisation. Following this, the empirical research is presented to provide an overview of the protocol of data collection. Finally, an introduction on how to commence the analysis from specific perspectives is provided, taking into consideration the ontological aspect of the process starting from October 2014 and running until late October 2016. The period is divided based on the introduction of the BSC at the strategy level and then at the operation level. In this chapter, multiple ILs are identified which are adopted by different

organisational actors. In particular, in the transitional period in which the multiple logics were presented reference was made to Thornton et al.'s (2012) classification of the logics.

Chapter six continues to provide detailed analysis about the concepts introduced in the case study chapter. In addition, the specific characteristics of the GBT which distinguishes it from other organisations are discussed. Afterwards, as the thesis is about MAC, it provides an analysis of the circumstances prior to the research period (named pre-transitional) in order to obtain the criteria on how and the extent to which change happens. Drawing on ter Bogt and Scapens' framework, the entire process with a specific focus on the rules and routines is presented; the ways in which the rules and routines interact which gives rise to resistance and eventually to conflicts between different logics. The chapter thoroughly analyses the existence of ILs among the team members involved in the process. Insights into how these ILs are practiced and under what conditions they create conflict are discussed. More importantly, how the emergent conflicts are managed through compromising is presented at the end of the chapter.

Chapter seven sets out detailed discussion of the research findings, and the distinguishing features of the case study context are presented. A general overview of the BSC introduction with the emerging changes to the tool are identified, also the changes that occurred as a result of the regular performance assessments which were undertaken by the GBT are presented. Discussion about the existing and emerging ILs at individual level is highlighted. Further, the IL's influence over the rules, routines, and actions which emerged with the BSC implementation is discussed thoroughly. Afterwards, the emerging challenges and conflicts are explicated in detail and the ways to handle them are addressed. It is concluded that when conflicts impede the process, compromising emerges which plays a significant role in the process persistence. In addition, the change perspective across the process is assessed. Finally, based on the research findings, in-depth reflections on the research questions are provided.

Chapter eight recapitulates the thesis and the research findings. Building on gaps and problems discussed in the literature review chapter, the main contributions of this research to the literature and practice are highlighted. The practical implications are also elaborated drawing on the researcher's personal motivation to research a PS organisation in the first place. Further, the practical implications from the research findings are specified for policymakers and organisation. The chapter concludes by reflecting on the identified limitations of this research and suggesting additional paths for future research on the topic.

Further to the above, an introduction is included at the beginning of each chapter to inform the reader. Likewise, each chapter ends with a brief summary. Additional material and further information about specific areas of this research study are presented as appendices.

1.7 Summary

This chapter gives the reader a comprehensive overview of the research study that follows and hopes to stimulate them to delve more into the MAC field of study and specifically into how various individual ILs interact in organisations.

Investigating how ILs interact at the individual level is crucial for processes of change within the MA field of study. ILs at societal and organisational levels and their roles in processes of change have attracted attention in the MAC literature. However, understanding how they interact at individual levels and how conflicts emerge between them is a gap in the literature which requires researching. The findings assist scholars and practitioners to resolve conflicts easily before they are turned to major obstacles. Organisations in general and PS in particular aim to apply PMM systems and specifically the BSC through which they diagnose conflicts and have them resolved before they become too complicated. The researcher hopes that, first, the narrative presented in this research study provided useful, interesting, and influential theories and that, second, she was successful in bringing to light overlooked details which potentially aid practitioners and scholars in the area of MA.

CHAPTER TWO: LITERATURE REVIEW

2.1 Introduction

This part provides a general overview of MAC in the literature. It offers a thorough explanation of the major concepts related to this research. Section Two presents an in-depth discussion related to the discourse in the literature on MA in general and MAC in particular as the major topic of this research. Further, other related concepts are critically presented such as the change concept, and Organisational Change (OCH). Then, a detailed critical explanation of MAC follows to afford an understanding of the concept from various scholars' perspectives. Further, the phases and perspectives of accounting change are provided for a better understanding of the concept's different stages from different perspectives.

Section three discusses MCS as a concept that is closely interrelated with MAC. Both terms "management" and "control" are explained in order to clarify their interrelationship in forming the broader concept of MCS, and functions of MCS are also presented. Next, section four sets out a critical explanation about the concept of PMM by defining each of the concepts "performance", "performance management", and "performance measurement". Following this, PMM system is explained with supporting evidence from the literature. Narrowing down the concept, PMM tools are then presented with a specific focus on BSC which is the adopted tool in the case study organisation.

Due to the specification of this research which is conducted in a PS organisation, section five provides a historical overview of the reform process known as Public Sector Reform (PSR) which has emerged in the last century. Further, New Public Management (NPM) is explained with supporting evidences from developed and developing countries derived from the literature. Lastly, PSR is presented from different perspectives to understand its status, specifically in developing countries. Afterwards, considering the key concepts of MAC, MCS and PMM, section six reviews these concepts from different perspectives in the literature, particularly in the PS. The focus is on MAC and particularly BSC as the adopted tool in the case organisation. Further, as this research is conducted in a specific new context, a thorough discussion is provided about the culture concept and its significance to organisations in general and accounting practices in particular. Then, the specific context of this research is explained showing the reason why it is more important than any other context. Section eight presents a brief summary of the chapter.

2.2 Management Accounting

MA was defined as the following,

...a value adding continuous improvement process of planning, designing, measuring and operating non-financial and financial information systems that guides management action, motivates behaviour, and supports and creates the cultural values necessary to achieve an organisation's strategic, tactical and operating objectives (Atkinson et al., 2001, p. 5).

This definition was a revision of an earlier one where the introduction of the term “non-financial” was evident and considered a significant change. Kaplan and Norton (1992) stated that the use and introduction of non-financial information is regarded as a crucial component for a more comprehensive understanding of organisational efficiency and effectiveness. It plays a significant role in the performance measurement perspective in organisations such as the BSC (which is explained in detail in later sections). Further, in a broader scope, MA should provide all the information that the decision-makers require (Armitage and Nicholson, 1993).

In 2007, the Chartered Institute of Management Accountants (CIMA) provided a more comprehensive definition for MA, as

...the process of identification, measurement, accumulation, analysis, preparation, interpretation and communication of information used by management to plan, evaluate and control within an entity and to assure appropriate use of and accountability for its resources; furthermore, management accounting also comprises the preparation of financial reports for non-management groups such as shareholders, creditors, regulatory agencies and tax authorities (Atkinson et al., 2007, p. 3).

In 2008, however, the first definition was revised by the Institute of Management Accountants as the following:

Management accounting is a profession that involves partnering in management decision making, devising planning and performance management systems, and providing expertise in financial reporting and control to assist management in the formulation and implementation of an organisation's strategy (Crosson and Needles, 2013, p. 4).

Overall, MA as a manager oriented perspective is a concept concerned with providing significant information to organisational managers (Seal et al., 2015), i.e. those who direct and control the organisation's operations. However, because MAC lies at the core of this research, it will be emphasised along with the relevant concepts. MAC is interrelated with other concepts in a way that any change in MA will certainly influence the others such as “change”. Thus, it is necessary to understand what “change” originally means, which is presented in the following section.

2.2.1 The Concept of Change

Burke (2014) posited that change takes place in organisations all the time. Changes are either planned or unplanned; for the most part, changes are unplanned and gradual while planned change occurs on a large scale, affects the whole system and is not a daily occurrence. Further, there is revolutionary change versus evolutionary change. Revolutionary change (which rarely occurs) is defined as a major overhaul which results in a modified or a completely new mission, and a modification in strategy, leadership and culture. Burke (2014) stated that most of the changes are evolutionary whereby modifications and adjustments are taking place in the organisation. Haveman (1992) examined change, and questioned whether it is “detrimental to organisational performance and survival chances” (1992, p. 48). She concluded that changes in organisations mostly enhance financial performance. Fernandez and Rainey (2006) discussed change thoroughly from different perspectives. They explained the causes of change in which some scholars downplayed the importance of human actors as a source of change (DiMaggio and Powell, 1983; Hannan and Freeman, 1984; Scott, 2003). Others postulated that the determined actions of managers are driving change (Lawrence and Lorsch, 1986; Pfeffer and Salancik, 2003); however environmental and resource constraints limit these actions (Van de Ven and Poole, 1995). There are various models of change presented in a stream of research mostly based on Lewin’s (1947) phases or steps of change (Fernandez and Rainey, 2006) which are unfreeze, transition and freeze (Armenakis and Bedeian, 1999). These studies explained the implementation of the process of change within organisations by focusing on the success factors (Greiner, 1967; Rainey and Rainey, 1986; Kotter, 1995; 1996; Bingham and Wise, 1996; Armenakis et al., 2001; Thompson and Fulla, 2001; Burke, 2014).

Moreover, change in an organisation’s MA results in OCH in one way or another. Thus, it is also essential to provide an overview of the OCH concept from different perspectives in the following section.

2.2.2 The Concept of Organisational Change

Current studies regard OCH as a main concept in identifying and recognising organisations along with their common constraints and problems (Fernandez and Rainey, 2006; Gomes et

al., 2008). According to the increase of competitive advantage¹ in the organisational environment and in order to empower their organisations and survive, the majority of both public (McNulty and Ferlie, 2004; Fernandez and Rainey, 2006; Noblet et al., 2006; Ashworth et al., 2007) and private (Busco et al., 2001; Quattrone and Hopper, 2001; Dawson, 2003; Buchanan and Huczynski, 2004; Siti-Nabiha and Scapens, 2005; Burnes, 2009; Hayes, 2014) organisations adopt and embrace change processes. OCH has a significant impact on the organisational environment, both internally and externally. In addition, the three perspectives of OCH are strategy and structure, operational system, and Performance Management System (PMS), which are interrelated. OCH is further regarded as a shift from a specific position to another one within a particular time and space or it is a new way, habit and routine of working in organisations (Busco et al., 2001; Quattrone and Hopper, 2001; Dawson, 2003; Buchanan and Huczynski, 2004; Hayes, 2014). Moreover, Dent (1991) described OCH as a process to detach particular culture activities and combine them to adapt to another different culture.

OCH literature showed that there are various types of change which are interpreted with different meanings. For instance, Cao et al. (2000) and Burnes (2009) identified different categories which explain various approaches to OCH, such as changes in processes; changes in functions including organisation, coordination and control; changes in values, behaviours and beliefs; changes in power distribution; strategic and non-strategic change; incremental and radical change; and planned and emergent change. Regardless of this diversity, the various perspectives are interconnected as change is considered a dynamic process (Leavitts, 1964; Nadler, 1993; Lancourt, 1994; Cao et al., 2000; Burnes, 2009). Due to the fact that the process of change in organisations is unpredictable, not linear, and difficult to understand, it is considered a complex process. Furthermore, OCH circumstances and factors influence MA which is one of the organisational factors (Vaivio, 1999a; Andon et al., 2007; Burnes, 2009). Quattrone and Hopper (2001) argued that despite the difference between the individuals' rational choice and contextualism streams towards "change", they depict change as a shift from one situation to another. They suggest that the organisation's conventional definitions and change should be replaced with "a-centred organisation" and "drift".

¹ Competitive advantage is a function of either providing comparable buyer value more efficiently than competitors (low cost), or performing activities at comparable cost but in unique ways that create more buyer value than competitors and, hence, command a premium price (differentiation) (The Economist, 2018).

Following the above-mentioned presentations about the “change” concept which is considered the basis of MAC and the OCH concept which is evidently interrelated to MAC, next sections provide a critical explanation of MAC with evidence from the literature.

2.2.3 Management Accounting Change

Different from the concept of “change” which refers to any transformation, alteration, modification or variation, MAC is a concept without a clear definition. This topic has attracted broad discussions in the management literature but its definition still remains uncertain. Due to the changes in the frequent financial and economic perspectives, the existing environment requires organisations to make alterations in their operational routines by adopting MA. Hence, Burns and Scapens (2000) emphasised the need to perform MA at various organisational levels. Scholars identified the significance of management tools in this area such as accounting systems as well as economic, financial and non-financial measurements which have been broadly used (Miller and O’Leary, 1993).

The debate about MAC and the nature of change have been widely researched, from which different and contradictory conclusions emerged (Burns et al., 1999; 2003; Busco, 2006; Wanderley et al., 2011). One of the ideas was that “management accounting change can be understood as the introduction of new management accounting techniques, such as activity-based costing or the balanced scorecard” (Wanderley et al., 2011, p. 112). This perspective is supported by the North American accounting researchers (Baker and Bettner, 1997; Hopper et al., 2001). Conversely, the other notion is that “management accounting change can be understood as the process of change in the manner in which traditional and/or new techniques are actually being used” (Wanderley et al., 2011, p. 112). Hence, MAC emerges with the introduction and construction of new tools or with changes that occur while managers utilise MA information produced by traditional systems (Wanderley et al., 2011). In this research both ideas are considered as the study starts with the introduction of BSC as a new tool and further investigates the process of change associated with using the tool.

Despite the fact that MAC has become an important area of study and is a field that many scholars continue to investigate, it is still problematic to achieve an identified comprehensive definition. For instance, Hopper et al. (2007) discussed and explained accounting change as an ongoing process in the organisation which is developed or impeded by daily events. This perspective support Hopwood (1987) who studied three examples of accounting change and finally posited that little has been explored in the area. Further, he

traced back aspects of accounting change to some conditions which can offer conceptions in the accounting field of study such as “the forces that put accounting into motion”, “the processes accompanying accounting elaboration and diffusion”, and “the varied human, organisational and social consequences that can stem from changing accounting regimes” (Hopwood, 1987, p. 207). Consequently, scholars have researched accounting change from different points of view using various theoretical frameworks.

The reasons for focusing on the two above-mentioned conditions are due to the existence of many internal and external forces that influence any process of change within an organisation in general and accounting change in particular. This is due to the fact that the main concern of this research is “change”. It is evident that these forces are considered the social and policy issues which are available within and outside the organisational environment. The other reason is that these aspects adjust the entire notion of accounting change. Using the collected and analysed accounting information, “accounting change” is altered from a perspective which is not able to transcend the accounting tools and methods to a comprehensive aspect of “change” in which the latter is able to support the organisation in terms of management (Hopwood, 1987; Andon et al., 2007).

In order to provide a critical presentation of the above-mentioned concept to understand how MAC takes place in an organisation, the following section explains the phases of accounting change and perspectives of MAC. This will enable an understanding of MAC as well as its development in the case organisation.

2.2.3.1 Phases and Perspectives of Management Accounting Change

Following Hopwood’s 1987 seminal paper, scholars continued to explore the three phases of accounting change represented as “predictions of change”, “processes of change” and “organisational consequences of change”, which were reviewed as the following (Andon et al., 2007). Regarding the first phase, researchers could not identify the conditioning elements of accounting change. For instance, Andon et al. (2007) referred to several studies which have examined organisational structure (Gosselin, 1997; Anderson, 2002), organisational design (Baines and Langfield-Smith, 2003), catalysts and motivators of change (John and Mitchell, 1991; Laitinen, 2001), top management support, relations with performance evaluation and compensation, capacity building, training, and resource adequacy (Shields, 1995). These were considered aspects of predictors of change. Further, some research studies perceived the impact of institutional influences on change aspect. These would potentially

affect change through endeavours to legitimate actions and indicate conformance with the organisation's institutionalised rules and expectations (Covaleski et al., 1993; Andon et al., 2007). The institutional environment of an organisation would certainly influence the role of the emerging accounting practices (Abernethy and Chua, 1996). To study the influence of institutional factors on accounting change, it is necessary to investigate the institutional environment and the interactions between the entities (Covaleski et al., 1993; Amat et al., 1994). In general, research about predictions of accounting change provided an understanding of the complicated situations where accounting change, potentially, emerges and the various contextual elements enabling and/or constraining such a change (Andon et al., 2007).

In respect to the process of change, there is also interest in exploring the area further. Such interest focuses on the actions that accompany these processes in general and on the social and political factors in particular, especially those factors which influence the process of change in the organisation in addition to the concept of "translation" which is clearly shown in the literature (Briers and Chua, 2001). Technologies and accounting tools are also major subjects in the phase of the change process - i.e. a clear observation of the diffusion of accounting innovations. In this respect, Jun Lin and Yu (2002) studied Western MA diffusion in a Chinese Iron and Steel Company. They realised that the traditional government business administration influenced the Chinese companies' cost control system. Other studies investigated the resistance-to-change process. For instance, while studying resistance to change in large companies, scholars indicated that resistance is always expected in any kind of change; however it is important to comprehend the prevailing historical and organisational environments (Scapens and Roberts, 1993; Andon et al., 2007). Moreover, considered as support factors in the process of change, the consultant's and agents' roles have also been investigated (Andon et al., 2007).

Regarding the final phase of accounting change – that is, the organisational consequences of change – research studies mainly described the impact of accounting change on organisational purposes, culture, strategy and vision (Cao et al., 2000). Researchers could demonstrate this phase through a comprehensive process of performance measurement. This current research thoroughly studies the process of change and, as a result, the consequences become more evident at the end of the analysis. In addition, the consequence of change could affect the organisational functioning through introducing new accounting areas (Andon et al., 2007). It is also presumed that MAC can emerge informally

due to the impact of external forces which leads to an organisation's shift (Burns and Vaivio, 2001; Andon et al., 2007).

On the other hand, related to perspectives on MAC, literature revealed that investigation of MAC is a complicated task due to the challenges associated with the processes and the ambiguity of the outcomes. Burns and Vaivio (2001) posited that "change" as a concept is both interesting and problematic as a result of the conflicting definition and structured analysis. Accordingly, they introduced three perspectives on change aiming to classify and compare the complicated questions and multiple aspects of analysis which make the change concept plagued. These perspectives could provide clarity to scholars in the field of MAC even if they are overlapping and ambiguous, also addressing the most urgently needed area of research. The perspectives are listed next.

The first perspective is the *epistemological nature of change*. It begins with questioning, "What is the epistemological nature of change?" This is because what emerges like change at the beginning, "really is change" (Burns and Vaivio, 2001, p. 392-3). A closer scrutiny shows change as an illusion or a type of "organisational mirage". This makes change in the MA phenomenon more complicated. In this respect, the question "does non-financial measurement in the BSC really bring a new measurement system to the shop-floor?" (Burns and Vaivio, 2001, p. 393; see also Vaivio, 1999a; 1999b) is raised, as well as, "does activity-based costing in fact provide a new appreciation of product costs?" (Burns and Vaivio, 2001, p. 393; see also Malmi, 1997). The epistemology of change encompasses other elements; for example, the classic dichotomy compares change and stability as two critical elements of reality (Giddens, 1979; Granlund, 1998; 2001; Burns and Vaivio, 2001). Further, a final debate concerns the questions about whether change is a distinct observable phenomenon and whether MAC is a persistent organisational process. In this case, the process of change should consider a broader perspective to take external influences into account. In addition, the change concept should be considered with another dimension, which poses the question: Is MAC a disruptive revolutionary phenomenon that has shattering impacts within organisations, or should it be conceived as a more incremental evolutionary chain of development? (Scapens, 1994; Burns and Scapens, 2000; Burns and Vaivio, 2001).

The second perspective is the *logic of change*. The core of this perspective is to consider the logic of change while researching MAC. Change, from an earlier point of view, was a series of formal managed organisational processes and events. Hence, change in MA was presumed to be predominant in organisations (Burns and Vaivio, 2001). This logic of change confers a main role to the motivated organisational actors who initiate and take

responsibility for changes in the MA. However, there is a completely opposing logic which assumes that change from the MA perspective is not a “consciously planned and rationally executed part of reality” (Burns and Vaivio, 2001, p. 394). Organisations encounter accidental influences and, hence, are unprepared for the change. As a result, MAC is more likely to be unmanaged and informal. MAC logic can also be classified as linear or non-linear based on the path of change – whether the change is a systematic endeavour with specific objectives or whether it is unsystematic and unpredictable. Further, as a critical dimension and a subject of study, is MAC considered a functional logic or is it an inherently political activity? It is noteworthy that MAC is seldom a consensual or neutral activity. All these are elements to consider while researching MAC (Hopwood, 1987; Malmi, 1999; Burns and Vaivio, 2001).

The third perspective is the *management of change*. This perspective deals with understanding MAC as a concept which has to be managed proactively. Research papers can be published following normative undertones and borrowing from the above two perspectives of epistemology and logic of change. A critical question of two axis encounters change in this perspective; first, change is considered a centrally driven aspect in which top management has a major role while other organisational agents have secondary roles. Second, MAC can be considered a principally local concern in which top management are unable to identify the conditions for reform. Organisational actors within a decentralised structure are the main agents and designers of change (Mintzberg, 1990; Mintzberg et al., 2009). This perspective presumes another consideration which is “how is management accounting change intertwined with a changing organisational culture?” (Burns and Vaivio, 2001, p. 395). Another question links MA with the “new economy” of Organisational Culture (OCL) which is characterised by fast operations, innovation, and informal practices. Moreover, from this perspective, an emphasis will remain on the diffusion of MA expertise. MA is no longer considered a separate knowledge handled by a group of specialists; it has become widespread knowledge within each unit of the organisation (Burns and Vaivio, 2001). Furthermore, MAC proposes considerable changes in the role and position of the controller (the specialist staff) (Granlund and Lukka, 1997; 1998).

The above three perspectives are introduced to present an understanding of MAC perspectives. For instance, Burns and Vaivio (2001) suggested that university scholars should contribute by framing various theories in the field of MAC. Consequently, more educated managers – as critical ‘minds’ of change – will perform better in the organisation. Further, the MAC perspective could also provide guidance and consultation to organisations

as they provide empirically demonstrated advice particularly on the tensions that occur within accounting reform in organisations.

Overall, MAC is a concept which organisations should significantly consider for any type of development and/or improvement in the organisation's performance. MAC and OCH are two closely interrelated concepts in which the occurrence of the former results in the latter, although MAC requires other concepts to associate with such as MCS because evaluating MA practices in any organisation would certainly require a control system to be in place. In this respect Macintosh and Quattrone (2010, p. 5) combined MA and control system as one form of control; namely "Management Accounting and Control Systems". They presumed that it is sometimes referred to as "planning and control systems", "MCS" or simply as "control systems". MCS is used throughout this research. The following section presents an in-depth discussion of MCS along with its importance to this research.

2.3 Management Control System

With reference to the previous section, there is a solid relationship between MA and MCS. Chenhall (2003) stated that the terms MA, MCS, Management Accounting System (MAS) and "Organisational Control" are used interchangeably, in which "MA refers to a collection of practices such as budgeting or product costing" (Chenhall, 2003, p. 129). MAS is "the systematic use of management accounting to achieve some goal". MCS is considered a more comprehensive term which "encompasses MAS and also includes other controls such as personal or clan controls²", whereas organisational control refers to "controls built into activities and processes such as statistical quality control, just-in-time management" (Chenhall, 2003, p. 129).

Further, Merchant and Otley (2007) suggested that control as a concept can include some factors such as "strategic development", "strategic control" and "learning processes" which are beyond the MA scope. Accordingly "almost everything in the organisation is included as part of the overall control system" (Merchant and Otley, 2007, p. 785). Scholars concur that good MCS for organisations is significant. However, due to the fact that much of the language of MCS is imprecise, comparing between written books and articles about

² Clan control is a form of organisational control which "requires not only a norm of reciprocity and the idea of legitimate authority ... but also social agreement on a broad range of values and beliefs". For the control it relies "upon a deep level of common agreement between members on what constitutes proper behaviour". Further, "it requires a high level of commitment on the part of each individual to those socially prescribed behaviours" (Ouchi, 1979, p. 838).

management control is complicated (Merchant and Van der Stede, 2012). Essentially, control, as an applied term to a management function, does not as yet have a definition which is universally accepted.

2.3.1 Management and Control

Management and control are two significant concepts of MCS. Concerning the “control”, Anthony and Govindarajan (2007) illustrated its elements in the following figure:

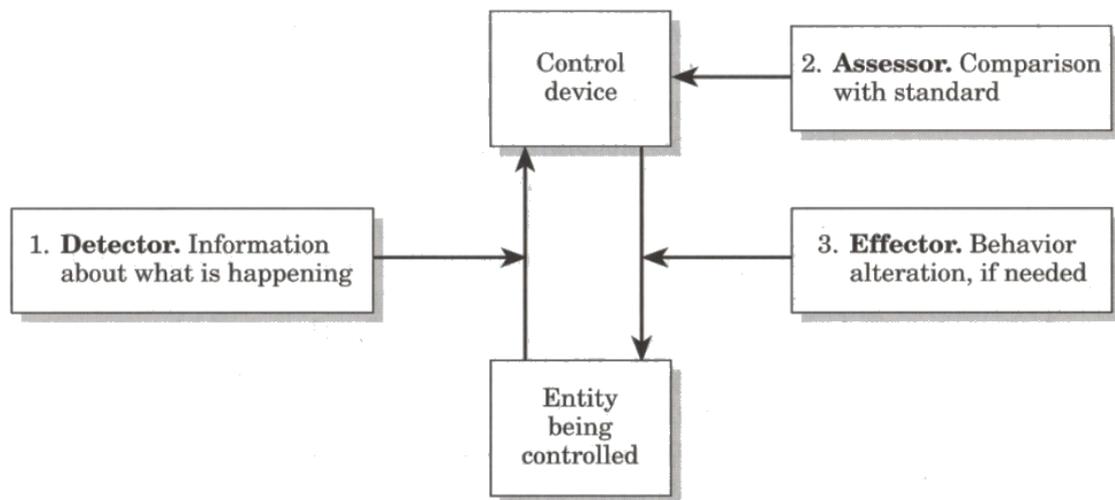


Figure 2.1: Elements of the Control Process (Anthony and Govindarajan, 2007, p. 3)

Four basic elements are shown which collectively constitute control elements. The detector measures the process controlled; the assessor identifies the importance of what is happening compared to the standards or expectations; the effector is a feedback device which alters behaviour in case the assessor suggests so; and the communication network device transfers “information between the detector and the assessor and between the assessor and the effector” (Anthony and Govindarajan, 2007, p. 2).

While management in the literature includes various definitions which are all linked to “processes of organizing resources and directing activities for the purpose of achieving organisational objectives” (Merchant and Van der Stede, 2012, p. 6), scholars have broken “management” into discernible elements as shown in Table 2.1 below.

Functions	Resources	Processes
Product (or service) development Operations Marketing/sales Finance	People Money Machines Information	Objective setting Strategy formulation Management control

Table 2.1: Breaking down the management broad area (Merchant, 1998, p. 3)

The table above demonstrates a significant classification of management. The first column shows the fundamental functions of management. Practically, management schools provide courses which emphasise one or part of one of these fundamental management functions. The second column shows the main kinds of resources which managers should work with. Management schools utilise this classification while providing courses about “human resource management”, “accounting and finance”, “production”, and “information systems” which are called “support management functions” (Porter, 2011; Merchant and Van der Stede, 2012).

“Management control” is considered part of the “processes” which constitutes the third column. Thus, control could be considered the “back end” of the process of management. Merchant and Van der Stede (2012) postulated that management control is the same as execution and strategy implementation. They presumed organisations that focus on improving their MCS will gain better results and outcomes rather than if they focus on improving strategy. Studies reveal that failure of most of the organisations’ Chief Executive Officers is due to the “bad *execution* of strategy” not because of “bad strategy” overall. Various management courses such as, strategic management, business policy and MCS emphasise the components of the management process (Merchant and Van der Stede, 2012).

A prerequisite for designing any MCS is to know the objectives which are considered as determined activities. It is not necessary that these objectives are quantified or financial in both for-profit and non-for-profit organisations, although, the employees should have some information about the organisation’s objectives. Otherwise, the employees’ actions are not purposive and no one could decide whether the organisation was successful or not. However, the objectives are known in most organisations but it is not a condition that all the employees agree upon the ways how to balance the organisation’s responsibilities to the stakeholders. Organisations build compromise mechanisms to sort out conflicts among stakeholders in order to get to an agreement regarding the objectives they set (Freeman, 2010; Merchant and Van der Stede, 2012).

Concerning the second element of the third column, i.e. strategy, it is defined as how organisations utilise their resources to achieve their goals and objectives. Strategies are sometimes constraints on an organisation's employees as they should work to achieve the organisation's goals. Well-conceived strategies help employees to obtain the organisation's objectives (Porter, 2008; 2011; Merchant and Van der Stede, 2012; Grant, 2015). Some organisations have formal written strategies while others do not have formal strategies; instead they respond in certain circumstances (Mintzberg, 1987; Merchant and Van der Stede, 2012). Informal strategies emerge from the interaction between environment, management and employees, from spontaneously made decisions, and from the organisations' experimentations to explore what kind of activities lead to the best success.

Overall, it could be concluded that the organisation is conditioned to have a written strategy in place. Employees, also, have a significant role in strategy implementation through fully understanding the organisation's objectives and strategy. However, a strategy without implementation will not add any value to the organisation. Thus, related to this research, it is necessary to consider MCS in order to provide a scientific evaluation of the process throughout the research. Further to the above-mentioned, the following section presents the key functions of MCS in organisations.

2.3.2 Functions of the Management Control System

A control system is to have two fundamental functions in place – “strategic control” and “management control”. Strategic control is about managers raising the question: “is our strategy valid?” Or, more precisely while environments are changing, “is our strategy still valid, and if not, how should it be changed?” (Merchant and Van der Stede, 2012, p. 8). All organisations should consider strategic control issues; however, there is a greater possibility that strategies become abandoned in organisations working in more dynamic environments (Horovitz, 1979; Schreyogg and Steinmann, 1987; Preble, 1992; Tavakoli and Perks, 2001; Van Veen-Dirks and Wijn, 2002).

In this respect, Merchant and Van der Stede (2012, p.9) state that,

From a management control perspective, strategies should be viewed as useful, but not absolutely necessary, guides to the proper design of MCSs. When strategies are formulated more clearly, more control alternatives become feasible, and it becomes easier to implement each form of management control effectively. Managers can, however, design and operate some types of MCSs without having a clear strategy in mind.

Scholars presumed that strategy is not always the unique factor for success but knowing the organisational objectives and how to deliver will certainly help achieve success (Merchant and Van der Stede, 2012). Moreover, to make the strategy more meaningful and achievable, it is necessary to move towards the wider process of strategic management (Poister, 2010) including planning, implementation, follow-up and evaluation which are parts of MCS.

This is on one hand: on the other hand, Anthony and Govindarajan (2007) posited that management control is one of the tools that managers use for implementing desired strategies. Further, strategies are executed through three other tools; these are organisation's structure, human resource management, and the organisation's culture. In the same context, Macintosh and Quattrone (2010) designed a figure to show the relationship between environment, strategy and control. Considering strategy formulation, currently, as the most important task of the top management, they state,

...the strategic planning school of management proclaims that strategy and strategic planning are the keys to the governance and control of organisations, big and small, private and public. Strategy deals with both mission and governance. Mission reflects the major aims of the organisation and the tasks to be performed to attain them. Governance is the means by which the organisation is controlled and regulated. While strategy and the organisation's structure dictate the appropriate type of control, MCSs are used to enhance and influence the strategic planning process. The basic premise is that there are important links between environment, strategy, organisation structure, and MCS and that a congruent matching of these variables is essential to performance (Macintosh and Quattrone, 2010, p. 129).

To provide a better understanding of MCS role and functions, it is necessary to refer to the three interrelated aspects identified by Macintosh and Quattrone (2010). Figure 2.2 below shows the relationship between the three aspects of environment, strategy and control.

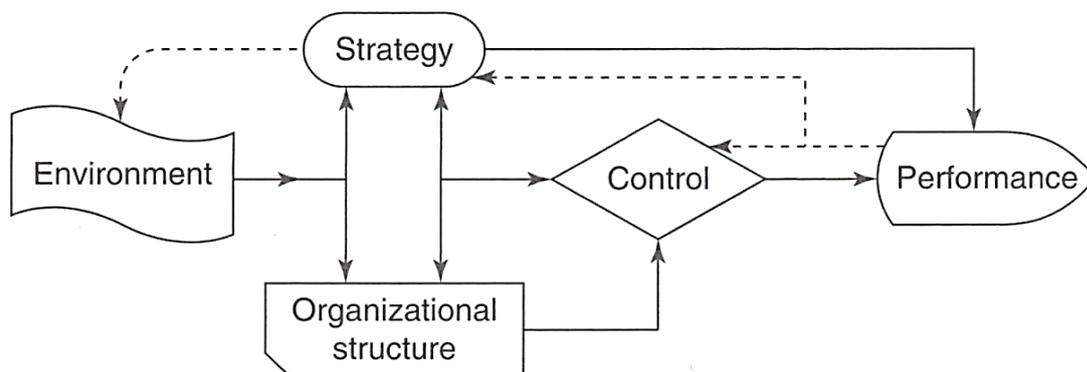


Figure 2.2: Environment, Strategy and Control (Macintosh and Quattrone, 2010, p. 130)

It is shown from the figure that a well-functioning control is closely interrelated with other factors. For instance, the key factor is the existence of a firm organisational structure as well as a strategy in place. Consequently, it is possible to properly implement control with the objective to evaluate performance. However, it is always possible that the surrounding environment influences the organisation's strategy and structure based on the current needs. It is necessary to mention that the circle of the interaction and influences (shown in the figure) continues day-by-day while being performed in the organisation. It is also shown that control is part of the organisational strategy (Anthony and Govindarajan, 2007; Macintosh and Quattrone, 2010). However, it is to be emphasised that performance has a key role in the relationship between strategy and control. It is the organisational performance which identifies whether the strategy is well designed, applicable and updated due to the fact that control provides feedback to understand if the strategy and objectives are appropriate. Ultimately, strategic and management control provide certainty to the organisation's top management regarding their strategy and success. Therefore, MCS is a key concept for this research and it is important to employ it in the case study organisation to evaluate the process throughout the research.

Following the above-mentioned, it is necessary to move to another concept, PMM, which is the key factor for undertaking control. Performance enables measuring organisations if they are implementing their tasks properly and going towards their objectives. Due to its significance to this research, the following section provides a critical overview about PMM.

2.4 Performance Management and Measurement

2.4.1 Performance, Performance Management, and Performance Measurement

The term "performance" is found extensively in the literature. For instance, Lebas (1995) posited that "few people agree on what performance really means: it can mean anything from efficiency, to robustness or resistance or return on investment, or plenty of other definitions never fully specified" (1995, p. 993). Literature about performance showed that the term is widely used. However, there are other terms that appear alongside "performance" which are similar to it such as "effectiveness", "success" and "value". For instance, success is always a positive notion while performance is either positive or negative (Ritter and Gemunden, 2004). Further, performance encompasses some form of achievement while value is not related to the achievement (Cormican and O'Sullivan, 2004; Porter, 2011). Fundamentally,

performance measures include financial and non-financial aspects (Chenhall, 2005). Related to the financial aspects, it is the traditional concept of performance which earlier scholars focused on in their research.

There is a considerable body literature on MA in this field focussing on profit and productivity indicated in monetary terms (Barlev, 1995). For example, Ridgway (1956) studied financial measures, particularly return on investment (ROI). Later, Ferguson and Leistikow (1998) investigated the “different quantitative economic value added”. Afterwards, Hendricks and Singhal (2003) researched the supply chain glitches’ effect. In respect to the non-financial aspects, the development of literature on performance witnessed a shift from a study of financial performance alone to a broader study of non-financial (sometimes called operational) aspects of performance. The non-financial aspect includes various measures, of which organisations intend to manage larger numbers (Ittner and Larcker, 2003). For instance, Bull (2007) focused on both financial and non-financial measures in describing an organisation’s effectiveness and efficiency. A major development in this respect was the design of BSC as a strategic management and measurement tool (Kaplan and Norton, 2005; Holmes et al., 2006).

In general, literature emphasises that performance can be understood differently, both internally and externally, by customers and suppliers (Chenhall and Langfield-Smith, 2007). Further, literature conceptualises non-financial aspects of performance at various parts of the transformation processes (Godwin et al., 1989) happening within and between organisations. These aspects are outputs, such as “delivery reliability” to the organisation’s customer (Slack et al., 2010, pp. 39-54), inputs such as “timely delivery” from suppliers (Duffy and Fearne, 2004) and the transformation process – for example, capacity (Graham, 2005). Additionally, scholars have discussed non-financial aspects of performance at different levels of analysis such as organisational (Ritter and Gemunden, 2004), processes (Bendoly and Jacobs, 2004), dyadic relationship (Carr and Pearson, 1999), supply chain (Gunasekaran et al., 2004) and supply network (Straub et al., 2004).

It is necessary to understand the different aspects of performance although the focus of this study is on the non-financial aspects in a PS organisation. Further, in order to understand how to manage performance in organisations, a review of the “performance management” concept in the literature is presented. According to Armstrong (2006), performance management is

... a systematic process for improving organisational performance by developing the performance of individuals and teams. It is a means of getting better results from the

organisation, teams and individuals by understanding and managing performance within an agreed framework of planned goals, standards and competence requirements (Armstrong, 2006, p. 1)

Further, Melnyk et al. (2014) define performance management as a construct that

encompasses the process (or processes) of assessing the differences between actual and desired outcomes, identifying and flagging those differences that are critical (thereby warranting management intervention), understanding if and why the deficiencies have taken place, and, when necessary, introducing (and monitoring) corrective actions aimed at closing the significant performance gaps (Melnyk et al., 2014, p. 175).

Melnyk et al.'s (2014) definition is more comprehensive than Armstrong's as it demonstrates evaluating the *current* outcomes in comparison to the *desired* outcomes. This assists in understanding processes of change so as to compare two different instances. On the other hand, the U.S. Office of Personnel and Management described performance management as something that "is more than the end of the year appraisal. It is about translating goals into results" and also posited that performance management "focuses not only on individual employees, but also on teams, programs, processes and the organisation as a whole" (U.S. Office of Personnel Management, 2016). A well-developed performance management, for them, should address individual and organisational performance issues which are necessary to duly build and support an effective and healthy result-oriented culture.

Furthermore compared to "performance" and "performance management" which were explained above, "performance measurement" is discussed slightly differently in the literature. For example, Kloot and Martin (2000) stated that literature on performance measurement "is much more extensive than the literature on performance management" (2000, p. 233). They assumed that, rather than the focus on individuals and organisation, the emphasis of performance management is more on individuals' performance or the appraisal scheme, while literature on performance measurement theme "is preoccupied with the measurement process with less reference to the context within which measurement is carried out" (Kloot and Martin, 2000, p. 233). Regardless of the interchangeable usage of the two phrases, other scholars assumed that the two themes are different. Performance management provides future information whereas performance measurement is related to the past (Lebas, 1995; Fryer et al., 2009).

Radnor and Barnes (2007, p. 393) defined performance measurement as "quantifying, either quantitatively or qualitatively, the input, output or level of activity of an event or process". Ongaro (2009, p. 94) stated that "the development of performance measurement has only to a certain extent been driven by top-down reform initiatives stemming from central reformers". The main function of performance measurement is to clearly identify

comprehensive and abstract missions and goals in order to enable evaluation (Wang and Berman, 2001); and the performance measurement system should be integrated, unified, purposeful and fluid (Fryer et al., 2009). It is necessary to introduce performance measure which is defined as “the instrument used to quantify the efficiency and/or effectiveness of action” (Melnik et al., 2014, p. 175) and, hence, measure is considered both quantifiable and verifiable.

Performance measurement includes four aspects such as “deciding what to measure”, “how to measure it”, “interpreting the data” and “communicating the results” (Fryer et al., 2009, p. 481). Identifying the measures is closely related to performance indicators in which early indicators were mainly financial but other non-financial and quality measures have been introduced over time. This has resulted in an increase in the number of indicators (Carlin, 2004; Modell, 2004). However, it does not necessarily mean an improvement in the indicators’ quality (Lemieux-Charles et al., 2003; Lonti and Gregory, 2007) as “devising good indicators of quality is hard” (Zineldin, 2006, p. 71). Related to “how to measure” the indicators, research is limited on this topic (Isgrove and Patel, 1993; Fryer et al., 2009), but, Fryer et al. (2009) identified different characteristics for indicators so that organisations become effective and reach the desired objectives. Also, aligned with “how”, it is necessary to know “when” to measure.

Furthermore, Vakkuri and Meklin (2003) demonstrated that there are two problems related to the third aspect such as how to obtain data and how to translate them into information in order to use them for management decision-making. For example, Brown (2005) referred to the lack of statistical precision and testing performed on performance indicator data as the major problems. The results were later audited but were not often validated or reliability tested (Carlin, 2004; Evans, 2004). The last aspect is communicating the results in which, traditionally, performance indicators’ lists were published in the annual reports. Suggestions for this stage is the use of “dashboards” (Feit, 2003; Greatbanks and Tapp, 2007), using “weighting factor” to integrate indicators (Pidd, 2005), and adopting the “performance information portfolio” (Wisniewski and Stewart, 2004) which can be linked to the BSC for better and more accurate results.

It is concluded from the above-mentioned that “performance”, “performance management”, and “performance measurement” are closely interrelated and complement each other. Therefore, scholars (and practitioners) largely adopted the PMM aspect in organisations in order to provide a comprehensive picture about the organisation’s performance with attention to its management and measurement. Eventually, it became more

logical and successful to conduct research about processes of change with these concepts taken into consideration. Accordingly, the following section provides an explanation about the PMM system in organisations, with a particular focus on research studies adopting an institutional perspective as it is the adopted theory in this research.

2.4.2 Performance Management and Measurement System

The concept of PMM was considered one of the most extensive areas that has been researched in the accounting literature during the last three decades (Van Helden, 2005; Broadbent and Guthrie, 2008; Modell, 2009). The PMM System comprises two components, “performance measurement system” and “PMS”. As discussed earlier, the performance measurement system “encompasses the process (or processes) for setting goals (developing the metric set) and collecting, analysing, and interpreting performance data” (Melnyk et al., 2014, p. 175). The main objective of the process is to translate data into information in order to evaluate the effectiveness and efficiency of the various actions (Neely et al., 1995). Regardless of its importance, performance measurement is not adequate to manage a business. Thus, PMS is required as a complementary tool. These two components compose one integrated system. Any changes in the organisational strategy, culture, structure or environment should have an immediate result for the PMM system. However, Melnyk et al. (2014) realised that the reaction of PMM to a change in the environment is affected by the OCL, strategy and structure. Figure 2.3 below is a framework to show the relationship between culture, strategy, environment and the PMM system.



Figure 2.3: Theoretical Framework of the Interfaces with the PMM System (Melnyk et al., 2014, p. 175)

In order to highlight the role of strategy and PMSs, Busco and Quattrone posited that “strategy and PMSs do not necessarily serve only the interests of top management, but they also have enabling and unplanned effects” (2015, p. 1238). Moreover, based on Franco-Santos et al. (2007), and Bourne and Bourne (2007), Melnyk et al. (2014) identified the role feature that PMM system has in managing an organisation as the following: “establishing position – current levels of performance”, “communicating direction – what is to be achieved”, “influencing behaviour – good and bad performance”, “stimulating action – identifying when to intervene”, “facilitating learning – both single³ and double loop⁴” and “implementation of strategy – ensuring change happens” (Melnyk et al., 2014, p. 176).

It is noteworthy that all the six functions are significant however, this research mainly focuses on the last one “implementation of strategy – ensuring change happens”. Literature stated that, developing an integral and effective PMM system is not an easy task (Butler et al., 1997; Bourne et al., 2000; Ahn, 2001; Papalexandris et al., 2004; Tuomela, 2005; Cruz et al., 2011). In this respect Chenhall et al. (2017, p. 60) used PMS within organisations “to

³ Single-loop tries “to mitigate the implementation problems of performance management”. Its major argument “is that better results in performance management can be obtained by better implementation” (Van Dooren, 2011, pp. 240-241).

⁴ Double-loop “proposes to change (parts of) the system. The message is not just to try it again, but to do it differently” (Van Dooren, 2011, p. 241).

express the values and beliefs of organisational members”. Further, De Harlez and Malagueno (2016) study the performance effects of PMS, strategic priorities, and the role of the upper-level manager specifically the personal background. Their study suggested that the personal background of the upper-level manager brings to fore the benefits of PMS aligned with strategic priorities. Due to the significance of the leader’s personal background in processes in general, and that this research studies the process of change, this perspective is further investigated in the empirical chapters.

Due to the fact that this research is institutional-oriented, the search focus is mainly on PMM research works adopting an institutional perspective. As one of the most well-known scholars in this area, Modell (2009) listed an overview of institutional research on PMM in the PS (this is explained in later sections). He offered a systematic review of the institutional research literature on PMM particularly in the PS’s accounting literature which more broadly complemented other studies about PMM in the PS literature (Johnsen, 2005; Modell, 2005; Johnsen and Vakkuri, 2006; Van Helden et al., 2006) through providing an intensive and theoretical discussion of the accomplishments, limitations and potential future directions of this field of study. In the article, Modell (2009) focused on 28 research studies which mainly adopted institutional theory for analysis. Modell (2009) posited that the emergence of NPM and the shift from action-based to result-based processes have encouraged and resulted in the diffusion of tools and techniques such as the BSC.

Brignall and Modell (2000) have investigated “the implications of institutional theory for the successful implementation of multidimensional PMM in the public sector” (Brignall and Modell, 2000, p. 281). They identified three key stakeholders in the research – “funders”, “professional service providers” and “purchasers”. The results showed that the diverse features of the interrelationships between the three stakeholders influence the extent of balance and integration of performance measurement in the central service provider organisations. They concluded by advancing five research propositions, of which three concern the relationships between “focal organisations”, “funders” and “professional service providers”, respectively. The other two relate to the central organisation’s relations with purchasers. They suggested further empirical longitudinal case study research in order to track various ways of development and their influences across time (Brignall and Modell, 2000).

Finally, it is necessary to state that the institutionalisation process of emerging new institutions requires time as well as some changes in the habits and norms of the organisational actors. Hence, Yetano (2013) showed that PMM is more likely to benefit from

incremental changes than from radical changes. This is due to the fact that radical change is potentially stimulating resistance to change, which results in abandoning PMM as a whole. The initial step in such cases is to develop a new language, PMM objectives, and to design planning and reporting regulations. Changes with more effect on resource distribution and power relations are the last changes that occur but generate determined use of PMM (Yetano, 2013).

Related to this, this research studies the process of change in the GBT and, hence, it was significant to understand what PMM means and how to conduct research in this respect, although, it is more significant to investigate PMM tools to ensure how PMM systems are properly established in organisations. Further, the focus is on the BSC as the tool adopted by the case study organisation which is explained thoroughly in the next sections.

2.4.3 Performance Management and Measurement Tools

With reference to the previous section, it is concluded that organisations are required to adopt a tool in order to ensure there is a proper PMM system in place. This research focuses in detail on the BSC due to the fact that it considers both financial and non-financial perspectives and is considered the most effective tool. However, the idea of BSC is originally derived from another tool – the *Tableau de Bord* (TDB). The TDB is a dashboard similar to those “which plane pilots and car drivers can observe the speed at which they are going, how many miles they have covered so far, and how much fuel they are consuming” (Epstein and Manzoni, 1998, p. 191). It emerged in France around the middle of the last century and was developed by process engineers who were seeking methods to improve their production process. This principle has more recently been employed at top management levels for monitoring, comparing, and taking corrective actions. The TDB provides an overview of key parameters to managers to assist in decision-making in which the premier objective of this has two significant implications; that (i) the TDB “cannot be a single document applying equally well to the whole firm” and (ii) the various TDBs “used within the firm should not be limited to financial indicators” (Epstein and Manzoni, 1998, pp. 191-192).

Figure 2.4 below represents a nested TDB.

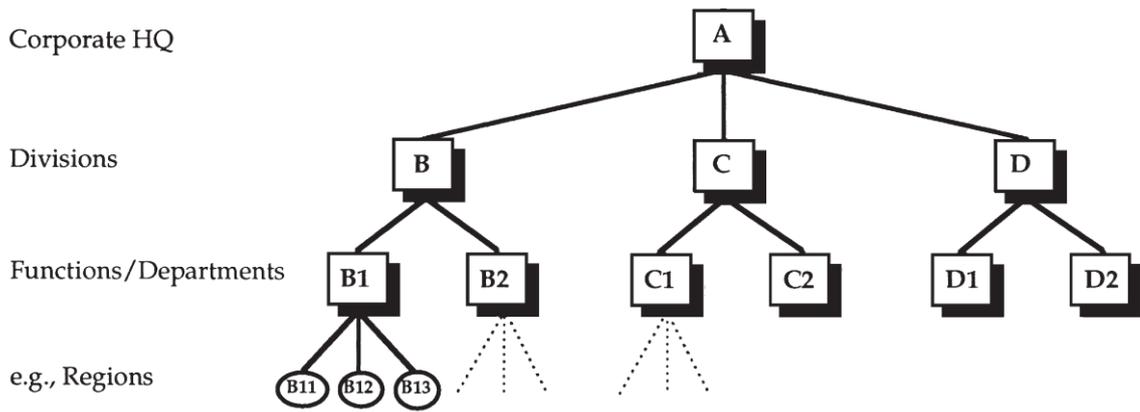


Tableau de Bord A = B + C + D
 Tableau de Bord B = B1 + B2
 Tableau de Bord B1 = B11 + B12 + B13

Figure 2.4: Nested Tableaux de Bord (Epstein and Manzoni, 1998, p. 192; Adopted from, Guerny et al., 1990)

One of the common TDB characteristics was that it had to be designed according to the context of each unit’s “mission” and “objectives” (French writers do not often use the term “strategy” but in principle they are similar). Thus, the development of the TDB was about translating the vision and mission of each unit into a set of achievable objectives. From these objectives, the units identified their Key Success Factors (KSF), which were later translated into a set of quantitative Key Performance Indicators (KPI)⁵ as per the following (Epstein and Manzoni, 1997; 1998),

$$\left. \begin{array}{l} \text{Mission} \\ \text{Vision} \end{array} \right\} \Rightarrow \text{Objectives} \Rightarrow \text{KSF} \Rightarrow \text{KPI}$$

The TDB document had to concretely report actual performance of the units and sub-units including a small number of indicators. French writers considered TDB more than a simple document as they placed it within an inclusive management approach (Epstein and Manzoni, 1997; 1998). In general, TDB document and the related process had four advantages: “provide each manager with a periodic succinct overview of the performance of its unit to guide decision making”, “inform the next level up of the sub-unit’s performance (a

⁵ Key Performance Indicator (KPI) is a set of quantifiable measures that an organisation uses to measure or compare performance with their strategic and operational goals. Depending on their priorities or performance criteria, KPIs vary between organisations (Parmenter, 2015). KPIs “focus on critical aspects of outputs or outcomes” (Chan and Chan, 2004, p. 209).

complement to decentralization of responsibilities)”, “force each sub-unit to (a) position itself within the context of the firm’s overall strategy and the responsibilities of other sub-units, and (b) identify corresponding KSF and KPI”, and “the company’s overall TDB and its sub-unit applications contribute to structuring management’s agenda and directing managerial focus and discussions” (Epstein and Manzoni, 1998, p. 193). However, this tool is only prevalent in the French literature. Contrastingly, there is a broad literature on the BSC which is widespread and adopted by various countries. The following section provides a thorough explanation about the BSC and its significance to this research.

2.4.3.1 Balanced Scorecard

The BSC was first introduced in the US Harvard Business School by Robert Kaplan and David Norton in the early 1990s. From the beginning of this century BSC has been suggested as the basis for “strategic management system” which has been broadly known and adopted across the world (Rigby, 2001; Cobbold and Lawrie, 2002). BSC emerged as a result of the realisation that one performance indicator alone is unable to capture the full package of the organisation’s performance (Epstein and Manzoni, 1998). For instance, financial indicators are considered, typically, as “lagging indicators of performance” due to the fact that these indicators “record the effect of decisions not when the decisions are made, but rather as the financial impact of these decisions materialize, which can be long after the decision was made” (Epstein and Manzoni, 1998, p. 193). For instance Kaplan and Norton (1992) posited that at a time where some managers and academic researchers were focusing on the financial measures, others conversely said “forget the financial measures; improve operational measures like cycle time and defect rates. The financial results will follow” (Kaplan and Norton, 1992, p. 172). Following this stimulus from both profession and academia, the BSC emerged, enabling managers to observe any business from four different perspectives – customer perspective, internal business perspective, innovation and learning perspective and financial perspective – as per the following figure.

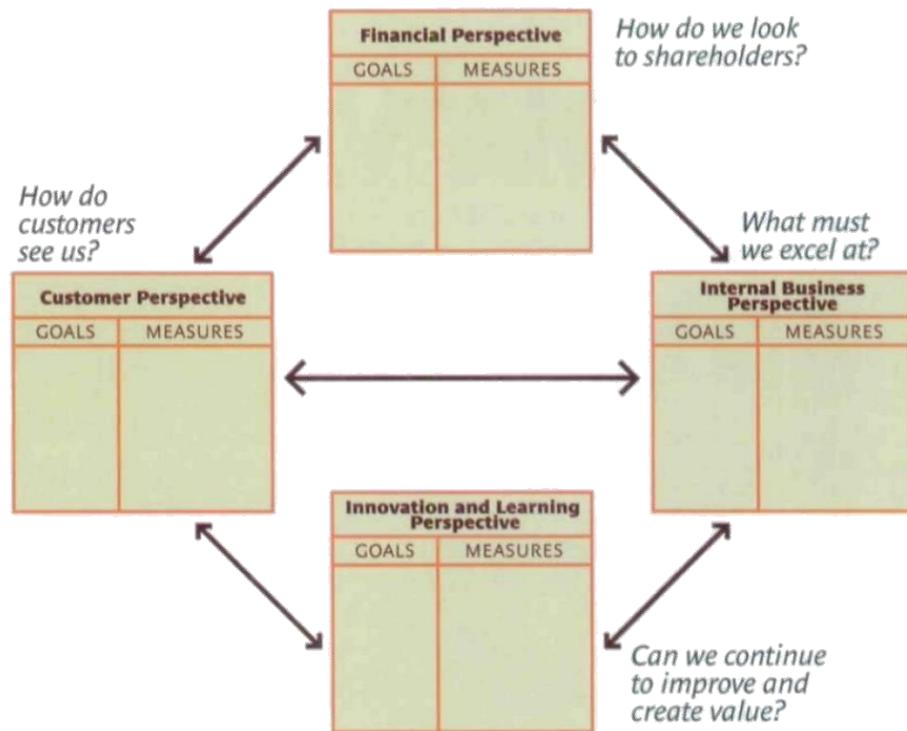


Figure 2.5: The BSC; Links Performance Measures (Kaplan and Norton, 1992, p. 174)

The BSC, as shown in the figure above,

should translate a business unit's mission and strategy into tangible objectives and measures. The measures represent a balance between external measures for shareholders and customers, and internal measures of critical business processes, innovation, and learning and growth. The measures are balanced between the outcome measures—the results from past efforts—and the measures that drive future performance. And the scorecard is balanced between objective, easily quantified outcome measures and subjective, somewhat judgmental, performance drivers of the outcome measures (Kaplan and Norton, 1996b, p. 10).

Furthermore, the four perspectives of customer, internal business, innovation and learning and financial provide answers to managers to the following four basic questions: as “How do customers see us?”, “What must we excel at?”, “Can we improve and create value?” and “How do we look to shareholders?” respectively (Kaplan and Norton, 1992, p. 174). In addition, Epstein and Manzoni (1998) identified the following four significant characteristics for BSC: “it presents on a single document”, “[it is] supposed to be short and connected to the company's⁶ information system for further detail”, “instead of listing indicators in an ad hoc manner, the BSC groups the indicators into four ‘boxes’, each capturing a distinct perspective on the company's performance” and, most importantly,

⁶ It might be any public or private organisation.

“performance indicators presented in the BSC must be chosen on the basis of their link with the vision and strategy ... Rather than starting from the set of performance measures” (Epstein and Manzoni, 1998, p. 193).

Referencing the above-mentioned tools, a number of scholars critically researched about the similarities (Mendoza and Zrihen, 1999; Bourguignon et al., 2004) and differences (Bourguignon et al., 2004; see also Porter, 1980; Kaplan and Norton, 1996a; 1996b; Alvarez, 1998) between TDB and BSC. For instance, Bessire and Baker (2005) critically studied the BSC and TDB from a constructive approach. They concluded that there is a complementarity between the two tools. While, the TDB endeavoured to design reliable theoretical foundations for its presumption, it did not generally pay adequate attention to build consensus. On the other hand, however, the BSC had a complicated and vague understanding of the political dimension of management control, BSC in general is more pragmatic, but it did not have a theoretical underpinning. Meanwhile, Bourguignon and colleagues researched “the cultural and ideological hypotheses founding both methods” (2001, p. 1). Their investigation has expanded the common perspective considering PMS which are generally performed with regard to the strategic and organisational relevance whereas, the ideological and backgrounds were mainly ignored. Further, in the latter research, the same writers studied in greater detail the underlying ideological assumptions of the two tools. Their aim was “to explain the differences between them and investigate the extent to which the ideological assumptions are coherent with the local ideologies of American and French society, respectively” (Bourguignon et al., 2004, p. 107). The research paper concluded that the major differences between the two tools are probably illuminated in terms of ideological assumptions. This means that, BSC and TDB are coherent with the local ideologies of the United States of America (USA) and France, respectively.

Literature showed that, at the beginning of its introduction, BSC underwent three phases of development which are explained as the following (Cobbold and Lawrie, 2002).

First-generation BSC: an earlier example of BSC was described as a “four box” approach to the concept of performance measurement (Kaplan and Norton, 1992). Additionally to the financial measures, managers were required to consider measures related to three other perspectives; these are – internal business processes, learning and growth, and customers who represent the main stakeholders to the organisation (Mooraj et al., 1999). The definition of BSC was focused on the tool’s high-level structure. For instance, “causality” was illustrated among the four perspectives but not used specifically. The focus of the original papers of Kaplan and Norton was on the selection of a limited number of measures

in the perspectives (Kaplan and Norton, 1992). Further, Kaplan and Norton's work does not present specific observations regarding how the BSC could improve the organisation's performance. The idea was that provision of relevant measurement data will prompt improved organisation's performance, although they suggest that "changes in behaviour" is the source of these improvements. In their first paper, Kaplan and Norton (1992) explain little about developing the BSC in practice apart from a general affirmation about the design which involved the assertion that "vision and strategy have to be placed at the centre of the measurement system" (Cobbold and Lawrie, 2002, p. 2).

Second-generation BSC was associated with significant practical difficulties. Filtering "the process of choosing specific measures to report" and clustering "deciding how to group measures into perspectives" (Cobbold and Lawrie, 2002, p. 2) were two important areas of concern. Clustering discussions were widely present in the literature (Butler et al., 1997; Kennerley and Neely, 2002) whereas filtering discussions were less common. They tended to emerge as part of the BSC design methods (Kaplan and Norton, 1996a; Olve et al., 1999). One of the solutions regarding measures was the introduction of the "strategic objectives" concept (Kaplan and Norton, 1995). This was attached as a short sentence to the four perspectives which were used to connect the strategy material to each perspective. Further, causality developed more during this generation. In general, Kaplan and Norton characterised the impact of the changes in 1996 as improving the BSC from "an improved measurement system" to "a core management system" and consequently as a main element of "a strategic management system". Another consequence was the increased attention paid to develop "strategic alignment" between various management units through designing BSC at the business-unit level as part of a "cascade" (Kaplan and Norton, 1996a; Olve et al., 1999; Cobbold and Lawrie, 2002).

Third-generation BSC was mainly a refinement of the second-generation design mechanisms and characteristics to provide more strategic relevance and better functionality. Development originally stemmed from the two issues of "target setting" and "validation of strategic objective selection". This encouraged the designing of the "destination statement"⁷ in the late 1990s, the purpose of which was to check the chosen objectives, measures and targets. The first destination statements were built "as a final consensus estimate of the consequences at a particular future date ... of implementing the strategic objectives previously selected for a strategic linkage model" for instance, in three years time (Cobbold

⁷ Based on Olve et al. (1999) and Shulver et al. (2000), a destination statement refers to "what the organisation is likely to look like at an agreed future date" (Cobbold and Lawrie, 2002, p. 5).

and Lawrie, 2002, p. 4). This facilitates an understanding of to what extent the key issues have been achieved during this specific time aiming for an easier checking system for a set of annual targets. It was noticed that it is easier to discuss and create management terms and relate them to the destination statements without reference to the chosen objectives. In addition, selecting strategic objectives and articulating the assumptions of causality was easier by working from destination statements. It is noteworthy that the key components of this generation were “destination statement”, “strategic objectives”, “strategic linkage model and perspectives” and “measures and initiatives” (Cobbold and Lawrie, 2002, p. 5).

Furthermore, the BSC from different perspectives is presented in later sections; a critical overview is provided particularly in PS. However, a broader explanations about designing BSC and its implication is presented in the empirical chapters.

On the other hand, due to the fact that this research is conducted in a PS organisation, it is necessary to highlight these concepts in the PS. The following section provides a historical overview of PSR and the emergence of NPM for the PS.

2.5 Public Sector Reform

2.5.1 Historical Overview

PSR as a common movement started in the last quarter of the twentieth century. It emerged in several developed countries and later in a number of developing countries (O’Flynn, 2007; Pollitt and Bouckaert, 2011; Hughes, 2012). The movement was mainly about transformation in the management system of the PS. The change movement was relatively greater in some countries than in others; for instance, the reform in New Zealand, Australia and the United Kingdom (UK) was better than in the United States and Germany. The idea was to introduce a suitable new paradigm or model for the PS. Regardless, PSR challenged several principles such as, bureaucracy, one-best-way of working, bureaucratic delivery, dichotomy between political and administrative issues, employees’ motivation which had to be of the public interest, and the nature and tasks in the PS were all administrative (Hughes, 2012, p. 1). Further, Ongaro (2009) postulated that NPM in its “originated countries” such as “Australia, New Zealand, and the United Kingdom ... together with the USA and other Anglo-Saxon or North European countries” received great attention from academics, while other countries have been relatively neglected (Ongaro, 2009, p. 1).

Ostrom's (1989) argument about the two opposing types of organisation – bureaucracy and market – has resulted in the fundamental paradigm of PS management. To permit the market organisation, it is either to suggest an agreed result or to enforce it by a bureaucratic hierarchy. Concisely, “the traditional model of administration is based on bureaucracy; public management is based on markets” (Hughes, 2012, p. 3). Scholars in the management field of study were extensively engaged in studying the difference between “administration” and “management”. The Oxford Dictionary (2010) records that “administration essentially involves following instructions and services” whereas “management involves: first, the achievement of results, and secondly, personal responsibility by the manager for results being achieved”. Therefore, the two terms are not synonyms; neither is their application in the PS the same. In brief, the focus of public administration is on procedures, processes and discipline, whereas public management involves more than this. Rather than only following instructions, a public manager focuses on attaining results and at the same time taking responsibility for achieving them (Mullins, 2007; Hughes, 2012). Accordingly, the case study as a PS organisation will be examined if it follows a public administration or public management perspective.

Transforming traditional public administration (referred to as Old Public Administration [OPA]) to the NPM involves “changes to accountability, external relations, internal systems and the conception of government itself” (Hughes, 2012, p. 7). In the same context, Rosenbloom (1986) discussed that

Public administration is the use of managerial, political, and legal theories and processes to fulfil legislative, executive and judicial governmental mandates for the provision of regulatory and service functions for the society as a whole or for some segments of it (Rosenbloom, 1986, p. 25)

Ott et al. (1991) considered public management as part of the wider area of public administration – what is also called public affairs. The branch

overviews the art and science of applied methodologies for public administrative program design and organisational restructuring, policy and management planning, resource allocations through budgeting systems, financial management, human resources management, and program evaluation and audit (Ott et al., 1991, p. ix).

Earlier studies, particularly in the US, assumed the public management concept to represent a technical sub-field of the wider concept of public administration or OPA. The term was replaced by public management or NPM; however, the word “new” has to be dropped since it is no longer a novel construct (Bozeman, 1993; Hughes, 2012), although Hyndman and Lapsley (2016, p. 385) contrasted the idea that “NPM is a passé” and seek to “determine the contemporary status of NPM in ... one of the early adopters of NPM”. Furthermore, Osborne

(2010) presented a clear distinction between “Public Administration” and “Public Management” in which public management overcomes the problems that occur with the public administration.

In brief, NPM emerged to overcome the limitations of OPA which attracted wide debate in the literature. Regardless, theorists developed different theories for studying NPM; in particular, four critical theoretical perspectives were proposed – *principal-agent* theory, *public choice* theory, *transaction cost economics* theory, and *competition* theory (Kaboolian, 1998; O’Flynn, 2005; 2007). Each of these theories assisted in the analysis and conceptualising of the perspective under study. However, these theories are not presented in detail herein because they are out of the scope of this research (see Coase, 1937; Niskanen, 1971; Savas, 1982; Hensher and Beesley, 1989; Mascarenhas, 1993; Self, 1993; Stretton and Orchard, 1994; Foss, 1995; Rowley, 1995; Townsend, 1995; Walsh, 1995; Althaus, 1997; de Laine, 1997; Boyne, 1998; Williamson, 1999; Hodge, 2000; Boyne et al., 2003; O’Flynn, 2007). Regardless, NPM was not the best phenomena of the period and hence has been largely criticized by scholars (see Pollitt and Bouckaert, 2004; Lapsley, 2009; Bellé and Ongaro, 2014).

As this research investigates a PS organisation, it is essential to understand the extent to which the case study organisation employs NPM principles. Further, it is necessary to investigate the main concepts (MAC and BSC) in the literature with attention to PS. Thus, later sections critically explain these concepts from different perspectives in the literature specifically in the PS. In order to clearly understand NPM and employ it in the analysis chapter, the following section presents PSR and NPM from different perspectives in the literature.

2.5.2 Public Sector Reform from Different Perspectives

Hood (1991) researched the origins of NPM as a doctrine that consists of a set of ideas explaining its usage and applicability in the 1980s. There was the idea of NPM as an “all-purpose” key in the PS for a better provision of services. In order to investigate the NPM from different perspectives, Dunleavy and Hood (1994), for instance, presumed that NPM is a consistent firm agenda in the case of managerial reform which is a major element in the NPM, whereas Hood and Lodge (2004) focused more on the improvement of the competency framework which was designed for senior public servants working in the government at the national level. Hood et al. (1998) investigated the development of the

regulation within the government, particularly in the UK. Additionally, Pollitt (1995) investigated the degree to which NPM has witnessed serious and systematic evolution. However, Rhodes (2016, p. 638) stated that “the pendulum has swung too far toward the ... NPM ... It needs to swing back toward bureaucracy and the traditional skills of bureaucrats”. On the other hand, Hood and Peters (2004) viewed the issue through standard analytic lenses in their research such as Mertonian tradition⁸, cultural theories of surprise and the analysis unexpected couplings. Bouckaert (2009), meanwhile, started his research with the question of “Why Public Management Reform (PMR)?” in which he discussed the starting points along with the challenges and the potential changes which occur with the NPM practice in the countries of Central and Eastern Europe compared to the case of the Western European countries. Moreover, Ongaro studied reform in several European countries in which he found that the NPM-inspired reforms have been attempted albeit not completely (Ongaro, 2015). Further, he identified several factors affecting the implementation of the Italian public management reform (Ongaro and Valotti, 2008).

Due to several internal and external factors in addition to various cultural perspectives and institutions, NPM was applied differently in the countries which adopted the concept in general. For instance, Pollitt and Summa (1997) highlighted that a unique “one-track” model is never accurate. Researching 15 years of change in different European countries particularly Finland, New Zealand, Sweden and the UK, the authors discussed that not all the countries are significantly different but there are constant common differences between the UK and New Zealand and the two Nordic countries⁹. This signifies that the countries which share similar cultural contexts are more likely to reflect the same way during the practice of any management model. On the same aspect, Pollitt et al. (2007) presumed that PSR potentially has a similar label in various countries; however, it needs to be practiced the same way. Both concepts of convergence and divergence would potentially arise. Moreover, Pollitt (2001) presented a solution to the extent to which there is convergence in the practices of public management. Bouckaert (2007) broadened the investigation in this respect and argued the cultural characteristics of the PMR at various levels – namely macro, meso and micro – taking into consideration the cultural aspect from an analytical perspective. For example, Kartalis et al. (2016) studied the conflicting organisational objectives which resulted in creating conflict between key actors; they also investigated the cultural

⁸ Mertonian tradition belongs to the well-known sociologist Robert Merton (1936) who “made the unintended effects of social action a central element of sociological analysis” and is “the analysis of unintended consequences of human action” (Hood and Peters, 2004, p. 269).

⁹ Nordic countries here refer to Finland and Sweden.

interactions at different levels with the public management concept in general and the reform perspective in particular from both theoretical and practical points of view.

Additionally, more scholars investigated the NPM from various aspects such as the impact of NPM and its findings (Pollitt and Dan, 2011; Pollitt, 2013). Barzelay (2000) investigated the characteristics of practice and practical argumentation and presumed that practical argumentation and social scientific studies should be differentiated. After reaching a constant stage of NPM which was widely introduced across governments, the question addressed by authors was: “What is the next stage of NPM?” Although the developed version of NPM is not a key topic of this research, it is necessary to refer to it in brief. In this context, researchers attempted to envision the future of the model given the current facts and figures (Barzelay, 2000; Alford and Hughes, 2008). Consequently, scholars presented a newer model for managing organisations called Post-NPM. Different scholars have investigated the new concept from different angles which is based on different perspectives although Post-NPM is contradicting NPM that it is an “all-purpose key in the public sector” and in agreement with the “one-track model is never accurate” statement. To investigate it in detail Lodge and Gill (2011) studied the shift from NPM to the new concept of Post-NPM in New Zealand. Dent (2005) researched about the new era of Post-NPM in the health sectors of three different countries in which he thoroughly explained governance with all its aspects in the field of study. Other researchers studied the reasons behind the move towards the new concept (Bhatta, 2003; Christensen, 2012) and the interrelationships among internal and external resources in the Post-NPM (Brunetto and Farr-Wharton, 2005; Jun, 2009).

It could be concluded that the application of new models within the NPM stream is applicable in emerging nations. Furthermore to the aforementioned concepts, the following section provides a critical overview about them in the literature with a specific focus on the PS adopting an institutional perspective. The section also presents how they are applied in this research’s case study as a PS organisation in the KR.

2.6 Key Concepts from Different Perspectives

This section presents MAC and BSC tool under the broader concept of MCS in the literature, specifically in the PS. Accordingly, it addresses how they are related to this research case study and how they are applied in the empirical research.

2.6.1 Management Accounting Change

Scholars have researched MAC by adopting different theories, frameworks, tools and techniques. They studied the interactions and impacts of the tools and techniques on the entire process of MAC as well as the outcomes of adopting these techniques. Based upon Scapens' framework (1994) and Burns and Scapens (2000) – Johansson and Siverbo (2009) studied the evolutionary basis of MAC guided by the Old Institutional Economics (OIE) perspective. They discussed that MAC research studies should necessarily be based on evolutionary theory although the potential of evolutionary theory has not been fully used in researching MAC. They presumed that developing the evolutionary approach beyond the common belief gradually and slowly changes; then the conceptualisation of MAC could be expanded and improved. They demonstrated that continuity and change are considered evolutionary outcomes as their study asserted that the evolutionary perception of MAC suggests that the development of MA is described as the interaction between retention, variation and selection which are the evolutionary sub-processes (Johansson and Siverbo, 2009).

In respect to change, Taylor and Scapens (2016, p. 1075) stated that studies “have shown how taken-for-granted assumptions can be successfully challenged (or not) over time in order for institutional change to take place”. However, regarding the applied techniques, Burns and Vaivio (2001) posited that most of the evidence shows that the traditional MA techniques continue in a popular way particularly budgeting (Ezzamel et al., 1995; Burns and Yazdifar, 2001). Further, these traditional techniques were used along with the new “advanced” ones; namely, activity-based costing, rolling forecasts, six-sigma and BSC (Scapens, 1996). That is regardless of the clues that new information technology is causing “routine” accounting tasks in various organisations to become centralised or even outsourced, MAC on the other hand is becoming more decentralised and being disseminated into core business areas in these organisations (Granlund and Lukka, 1998; Burns and Vaivio, 2001). This means that the majority of MA is being conducted by business managers instead of accountants. Hence, business managers are planning and managing their budgets instead of giving the numbers to accountants so that they plan and manage the budgets for them (Burns and Vaivio, 2001). In their study, Kartalis et al. (2016) revealed the role of accounting in managing instances of complexity and struggle between actors in different organisations.

In this context, Busco et al. (2001) adopted six-sigma to study and examine the nature, roles and dynamics of MAC. They aimed to find out “the potential of measurement-based

systems of management for aligning business processes with corporate strategies” (Busco et al., 2001, p. 2). They investigated the interaction between the function of accounting (including finance) and the organisations’ implementation of six-sigma, as the motive for OCH. As aforementioned, MAC is strongly interrelated with OCH. Further, they posited that organisational leaders should interpret the strategies’ broad vision to particular goals and related performance measures in order to communicate them to all the organisational actors. Therefore, those organisational leaders are depending more increasingly on new initiatives of OCH and performance measurement systems (Hennestad, 1999; Scapens, 1999; Busco et al., 2001). Driven by this perspective, it is evident that performance measurement systems have a major role in linking the different dimensions of change due to their ability “to organise, monitor, and manage the alignment of macro corporate strategies with micro business processes” (Busco et al., 2001, p. 4). Macro corporate strategies are mainly the financial-driven and customer-oriented dimensions, while micro-business processes have to be persistently redesigned to improve the organisational learning and growth.

In order to investigate the relationship between “stability” and “change” within the process of accounting change, Siti-Nabiha and Scapens (2005) adopted the value-based management technique and the ways in which KPIs were introduced. The KPIs were imposed as a requirement for the new technique and to enable measuring the organisation’s performance. The aim was not only to introduce a new technique but rather to also show how change was taking place in the organisational actors’ day-to-day activities and norms (Burns and Vaivio, 2001; Siti-Nabiha and Scapens, 2005). Although the newly introduced performance measurement system was performed in the adopted organisation using KPIs but it did not have the potential impact to motivate managers to think about the organisation’s operations. Nonetheless, it helped in introducing a new performance measurement system in which KPIs are adopted for evaluating individual performance although the KPIs designed for the measurement system were different from the required KPIs for the value-based management technique. Regardless of the failure to change the managers’ thinking about operations, the new KPIs helped in accounting change and simultaneously there was also stability. Consequently, KPIs were decoupled from the organisation’s daily activities.

Further to the above-mentioned studies, in MA and performance measurement literature, there are several research papers that discuss the BSC as a technique/tool adopted for the performance measurement system and eventually for MAC. For instance, Andon et al., (2007) explained the tool and its role in the organisation’s performance measurement system and how it affected the concept of accounting change, in which change was “situated

in a loosely coupled and shifting collectives that conditioned change-work” (Andon et al., 2007, p. 303). However, for a broader investigation of the literature, the following section elaborates on the BSC in the literature with a particular focus on PS organisations.

2.6.2 *Balanced Scorecard Tool*

Following the NPM movement and the shift that took place from an action-oriented perspective to a result-oriented perspective, in addition, there was a clear need to improve performance and specifically develop tools to achieve the organisational goals and objectives. In this research, BSC is selected and studied as a PMM (or a MCS) tool. In order to conduct a comprehensive search in the literature, 17 journals in the areas of MA, PS, and performance management were searched, as shown in the table below.

Journal Type	Journal Name
Accounting Journals	Accounting Organisation and Society
	Management Accounting Research
	Accounting, Auditing and Accountability Journal
	Critical Perspective on Accounting
	Contemporary Accounting Research
	The British Accounting Review
	Abacus
Public Sector Journals	Journal of Human Resource Costing and Accounting
	Financial Accountability and Management
	Journal of Public Administration Research and Theory
	Public Administration (UK)
	Public Administration Review
	International Journal of Public Administration
	Public Management Review (UK)
Performance Management Journals	Public Money and Management (UK)
	International Journal of Public Sector Management
	Public Performance and Management Review

Table 2.2: Journals searched for this research

The search included the period from 2005 to the end of March 2018. Several keywords were used in the search engine such as, MAS, MCS, management and measurement, organisational performance, governance, accounting theory, institutional theory, PS, PMM, MAC and BSC. The search specifically focused on the PS in which around 800 articles were

found. Narrowing down the topics in the literature related to this research, BSC was concluded to be used less in the PS than in the private sector. Further, using the two terms BSC and PSs, 17 articles were shown to discuss BSC in different countries' PSs. Most of the studies were conducted in developed countries; which demonstrates that BSC was more prevalent in the developed countries than in the developing countries. However, three of the articles studied BSC in developing countries, which is highlighted and discussed later in this section. These articles and studies are presented in the table below.

Journal Title	Article and Year	Aim	Sector	Country(-ies)
Financial Accountability and Management	Woods and Grubnic (2008)	<ul style="list-style-type: none"> - To demonstrate the theoretical linkages between the Comprehensive Performance Assessment of local government and the BSC. - To demonstrate how these linkages work in practice and provide evidence of the beneficial effects of the BSC upon performance. 	PS	UK
	Kasperskaya (2008)	To describe the experience of two city councils using the BSC framework and to analyse the outcomes they obtained.	PS - city council - local government	Spain
	Hoque and Adams (2011)	<ul style="list-style-type: none"> - To examine the extent to which government departments implement BSC performance measurement. - To investigate to what extent government departments make use of BSC performance measures for internal managerial decisions and for external reporting purposes. - To assess whether or not government departments perceive BSC performance measures as beneficial. - To examine whether the development of BSC performance measurement systems is related to government departments' perceived benefits of BSC systems. 	PS	Australia
	Dyball, Cummings and Yu (2011)	<ul style="list-style-type: none"> - How perceived usefulness and perceived ease of use of the BSC are related to attitudes toward, and consequent intention to use the BSC. - How job level, functional speciality and degree of participation predict the perceived usefulness and perceived ease of use of the BSC. 	PS - Health	Australia
	Bracci, Maran and Inglis (2017)	To consider the question of whether the BSC development process can be effectively translated into the PS context.	PS	Italy
Management Accounting Research	Wiersma (2009)	Why managers use the BSC.	19 For-profit and non-for-profit firms	Dutch
	Kraus and Lind (2010)	The adoption of the corporate BSC and its impact on corporate control of business units.	15 Public multinational companies	Sweden
Public Money and Management	Farneti (2009)	To explain how action research was used to analyse the implementation of the BSC model.	Local government	Italy
	Drevetton (2013)	To describe the introduction of a management control device (a BSC) in which the focus is on the scorecard creation process itself.	PS	France
Accounting, Auditing and Accountability Journal	Johanson, Skoog, Backlund and Almqvist (2006)	To debate various critical issues in the implementation and use of the BSC as a management control tool.		
	Bobbe, Mihret and Obo (2017)	<ul style="list-style-type: none"> - To examine adoption of the BSC by a large organisation. - The organisation to implement a unified sector-wide SP and performance monitoring system. 	PS - Health	Ethiopia

Journal Title	Article and Year	Aim	Sector	Country(-ies)
		- To explain how this trans-organisational role of the BSC is constituted. - To explore how it operates in practice at the sector-and organisation-levels.		
Accounting, Organisations and Society	Wong-On-Wing, Guo, Li and Yang (2007)	Hypothesise that individuals in the top-manager role do not take into account strategy effectiveness. In contrast, lower-level individuals automatically consider the quality of strategy.	National University	China
International Journal of Public Sector Management	Northcott and Ma'amora Taulapapa (2012)	To examine the use of the BSC as a performance management tool in the PS.	Local government organisations and PS	New Zealand
International Journal of Public Administration	Holmes, Amin Gutiérrez de Piñeres and Douglas Kiel (2006)	To explore the applicability of the model to government organisations in developing countries.	PS in developed and developing countries	USA, UK, Sweden, New Zealand and Australia
Journal of Human Resource Costing and Accounting	Farneti and Guthrie (2008)	To illustrate how the BSC has been used in both Italian and Australian local government organisations, focusing on implementation and practice.	Local government	Italy and Australia
The British Accounting Review	Hoque (2014)	To review the state of research on the BSC, to highlight gaps in that research.		
Critical Perspective on Accounting	Sutheewasinnon, Hoque and Nyamori (2016)	To analyse how a 'new' performance management system was developed by the Thailand Government.	Government	Thailand

Table 2.3: The BSC in different journals

It is shown in the above table that the focus of the tool implementation was in the developed countries and mostly by the local governments. The studies included the USA, Australia, New Zealand, China and European countries such as the UK, Spain, Dutch, Sweden, Italy and France. Further, it is shown that the studies focused on investigating the tool and to what extent it was successful in these contexts. However, this research differs from these studies from a number of perspectives; first it begins with the application of the tool in a PS organisation specifically the GBT of KR as a developing country. Second, the GBT is part of the central government. Third, these previous studies have not been researched in the tourism sector. Throughout the research period, the application of the tool, its applicability, and the interaction of the tool with the organisational context are investigated. This process is expected to result in a change in the organisation's performance which is thoroughly studied and analysed.

In order to provide a brief critical comparison between developed and developing countries, Holmes et al. (2006) investigated the application of the tool in the developed countries and then its applicability in the developing countries. After discussing the BSC and its local and foreign use in the developed countries, they researched the applicability of

the tool in the governmental organisations of the developing countries. They assumed that BSC as an advanced tool can facilitate improvement, corruption and politicisation of public administration. For the purpose of effectiveness, organisations have to align their Strategic Planning (SP) process to particular goals in order to identify proper perspectives. In both developed and developing countries, public agencies are affected by the increased financial efficiency. In reality, the push factors for reform are mainly fiscal crisis¹⁰ and political will. Hence, the strategic processes of building BSC may stimulate reform in the public organisations in order to meet citizens' needs more effectively and achieve their organisations' missions. In general, BSC is able to increase institutional capital in terms of human capital and internal work processes. Further, it enables the organisation to support more long-term planning and to create better well-rounded objectives. Despite the fact that BSC is not the only solution for all organisations, "successful implementation is likely to be limited to complex, mature and transparent public agencies" (Holmes et al., 2006, p. 1125).

In respect to the usage of BSC, Nørreklit (2003) investigated and analysed the means through which the BSC authors have created the considerable attention that the tool received in the last decades. The result was obtained through answering a question addressed by Nørreklit in which she enquired if it was the result of an innovative and convincing theory, "or is it merely the result of persuasive rhetoric, where convincing theory differs from solely persuasive rhetoric in that concepts and claims are based on sound argumentation?" (Nørreklit, 2003, p. 591). She concluded the article by assuming that the tool "is not so convincing as persuasive" and at the end she "discusses the reasons for and appropriateness of such a genre and the consequences that should follow from the results of the analysis" (Nørreklit, 2003, p. 591).

In respect to the studies of BSC in developing countries, Wong-On-Wing et al. (2007) undertook research using 63 MBA students in a national university in order to support the propositions. They proposed that top manager individuals do not consider strategy effectiveness if they are not required to do so. In contrast, middle manager individuals take into account the quality of strategy without being encouraged to do so. They concluded with implications for evaluation biases in BSC and in performance measurement systems, and identified means to mitigate them. On the other hand, Sutheewasinnon et al. (2016) studied "how a new performance management system was developed by the Thailand Government" adopting an institutional theory (Sutheewasinnon et al., 2016, p. 26). They revealed that the

¹⁰ Fiscal crisis is a situation in which a government is unable to finance its regular activities, such as "providing social services", "paying for defence", and "managing other government functions" (O'Connor, 2017).

PMS developed in four stages each with different institutional pressures and how the pressures interact to cause change. The last study on the developing country's PS is conducted by Bobe et al. (2017) in which they had multiple aims among which was to examine how the BSC is adopted by an Ethiopian PS health organisation. For this purpose, the organisation had to implement a unified SP across the sector with a performance monitoring system. The study expounded how the BSC was instituted and investigated how it operated in practice. The authors found that the BSC has undergone a "pragmatic shift" and that it was used as a system for improving strategic alignment via integrated planning, with an anticipated balanced emphasis between the concepts of planning and performance monitoring.

It could be concluded from the above-mentioned that SP is a key factor for PMM in general and BSC in particular. Therefore, scholars address this concept in the research studies they conduct. This means that it is not possible to adopt or implement the BSC without having a strategy along with a SP in place.

On the other hand, OCL plays a major role in any type of change. It is the main factor which determines how the process of change proceeds. Therefore, the following section provides a general overview about culture. Afterwards, the specific culture of the KR and the OCL of the GBT are explained, and the reasons why this context was selected rather than other contexts.

2.7 Culture and Management Accounting

Culture is defined as "social or normative glue that holds an organisation together" (Smircich, 1983, p. 344). It expresses the social ideals and the beliefs or values that organisation members share (Louis, 1981; Siehl and Martin, 1982; Tichy, 1982, Smircich, 1983). The patterns of beliefs or values are demonstrated by symbolic devices such as myths, rituals, stories, legends, and specialised language (Mitroff and Kilmann, 1976; Wilkins and Martin, 1980; Boje et al., 1982; Deal and Kennedy, 1982; Hirsch and Andrews, 1983; Smircich, 1983). The ways in which culture has been developed in studies of organisations is traced to two types – these are "culture as a critical variable" and "culture as a root metaphor" (Smircich, 1983). Based on the specification of this research, culture as a critical variable is adopted. As such, it is highlighted more in the literature of organisational development (Jacques and Edmond, 1952; Harrison, 1972). In this respect Smircich (1983) stated that,

Practitioners of organisation development are, for the most part, concerned with enhancing the adaptive mechanisms within organisations. Organisation development interventions are often directed at the cultural subsystem to allow for the questioning of values and norms under which people operate (Smircich, 1983, p. 345).

Therefore, these activities avail to make the culture receive change more easily, “facilitating the realignment of the total organisational system into a more viable and satisfying configuration” (Smircich, 1983, p. 345). Further, when culture is a critical variable, the researcher’s attention is drawn to “concerns about what do organisations accomplish and how may they accomplish it more efficiently?” (Smircich, 1983, p. 353). Within this stream, Hofstede (1983) conducted cross-cultural research among 53 different cultures. The findings revealed that there are four dimensions of culture; these are power distance, individualism vs collectivism, masculinity vs femininity, and uncertainty avoidance (Hofstede and Bond, 1988). However, in later works that examined the practices and management of different cultures, Hofstede and colleagues identified the fifth and sixth dimensions as long-term vs short-term Confucian dynamism, and indulgence vs restraint dimensions (Hofstede et al., 1990). Further, Hofstede et al. (1990) stated that the national culture is different from the OCL.

Barney (1986, p. 657) defined OCL as “a complex set of values, beliefs, assumptions, and symbols that define the way in which an organisation¹¹ conducts its business”. Thus, culture has widespread impacts on an organisation because it does not only identify who its employees, customers, and stakeholders are, but it also defines how an organisation interacts with these key actors (Louis, 1983). Hofstede et al. (1990) identified six dimensions of OCL practices as “process-oriented versus results-oriented”, “job-oriented versus employee-oriented”, “professional versus parochial”, “open systems versus closed systems”, “tightly versus loosely controlled”, and “pragmatic versus normative”. Further, OCL is defined as “holistic, historically determined, related to anthropological concepts, socially constructed, soft and difficult to change” (Hofstede et al., 1990, p. 286).

Regarding the culture related to accounting, research in international accounting has recognised culture as a vital influence on accounting in organisations as well as on the process of accounting change (McKinnon, 1986; Gray, 1988; Meek and Saudagaran, 1990). In the anthropological and sociological literature, Kroeber and Klukhohn (1952) provided a generally accepted definition of culture as the following.

Culture consists of patterns, explicit and implicit, of and for behaviour acquired and transmitted by symbols, constituting the distinctive achievements of human groups,

¹¹ Barney (1986) used the word ‘firm’ instead of ‘organisation’.

including their embodiments in artefacts; the essential core of culture consists of traditional (i.e. historically derived and selected) ideas and especially their attached values; cultural systems may on one hand be considered as products of action, on the other hand as conditioning elements of future action (Kroeber and Kluckhohn, 1952, p. 181).

Culture is considered an acquired behaviour which results from the person's response to the environment in which, when acquired, conditions the person's response to the social environment. Ongaro (2009, p. 88) stated that the accounting system "refers to the way the collection and elaboration of all the relevant data concerning the economic and financial dimensions of the operations are carried out within the organisation" (Mussari and Caperchione, 2000; Anessi Pessina, 2002). Further, it is regarded as a social system in the country performing the social function by individual, organisation and national entities through providing financial information for decision-making, as well as providing a significant tool for economic and social management (Burchell et al., 1985; McKinnon, 1986). Therefore, culture affects all the processes and systems in a nation, including the accounting system. Like any social process, the development of accounting is affected by the institutional environment and national culture because culture influences "the norms and values of such systems" and "the behaviour of groups in their interactions within and across the system" (Harrison and McKinnon, 1986, p. 239).

Research studies were undertaken to understand the influence of culture on accounting; for example, McKinnon (1986) carried out an in-depth historical study in Japan to investigate the influence of culture on accounting change. He proposed a framework for undertaking historical studies of accounting change. Based on the work of Hofstede, Gray (1988) – linked culture and accounting in a proposed theoretical framework within which the impact of both culture and accounting could be assessed. Since then, some cross-sectional analysis of Gray's designed framework has been undertaken (Salter and Doupnik, 1992; Salter and Niswander, 1995; Zarzeski, 1996). Nevertheless, researchers proposed that more research on culture and accounting is necessary, both cross-sectional research of both culture and accounting. Further, in-depth historical research in single countries to study the influence of culture on accounting is necessary (Hanns-martin, 1981; McKinnon, 1986; Wallace and Gernon, 1991; Gray, 1992). It is worth mentioning that culture in this research study is adopted as a concept to provide justifications for certain circumstances in the analysis chapter.

In the literature, there have been some historical research studies of "accounting systems", "accounting change" and "key accountants" in various countries which mainly

focused on Western, Anglo-Saxon¹² countries (Zeff, 1972; 1978; Parker, 1989; Carnegie and Parker, 1999). Further, there have been a few in-depth research studies of culture and accounting in countries which are non-Western and non-Anglo-Saxon; for instance, McKinnon (1986) studied accounting change in Japan. However, there have been few in-depth historical studies about the influence of culture on accounting change in developing countries which, ultimately, is very necessary and considered as extensions to the previous studies on Western countries' accounting systems (Previts, 1975; Hanns-martin, 1981; McKinnon, 1986; Wallace and Gernon, 1991; Gray, 1992). This research attempts to fill in this gap in the literature.

With further regard to the culture, the leader of any organisation has a crucial role in developing, promoting, managing and changing the organisational culture (Kouzes et al., 1987; Schein, 1993; Levin and Sanger, 1994; Khademian, 2002; Sanger, 2008). Transforming an OCL “requires a bold and sustained leadership of cultural change-not simply changes in structures and practices” (Sanger, 2008, p. 621) and that leadership in an organisation in the formative years is pivotal (Wilson, 1989; Levin and Sanger, 1994). This is because leaders tend to create culture in newly established organisations, and embody and transform culture in existing organisations (Sanger, 2008; Rainey, 2009). In this context Van der Voet et al. (2016) refer to the importance of leaders' direct supervision that “contribute[s] to processes of OCH, thereby increasing affective commitment to change among employees” (Van der Voet et al., 2016, p. 842).

The literature on the adopted approach in this research supposes that the OCL and historical conditions have influences on MAC as a process (Previts, 1975; McKinnon, 1986; Gray, 1992, Wanderley and Cullin, 2013). Further, in order to understand MA practices in detail, it is essential to locate practice in its historical, social, economic and organisational contexts (Scapens, 1994). In return, the MA represented by a strategic tool will have an influence on the culture. Furthermore, research studies demonstrated that MA practices, if duly implemented in a proper culture, bring forward some significant performance management characteristics such as decentralisation, task delegation, planning, budgeting and decision-making (Granlund and Lukka, 1998; Burns and Vaivio, 2001). Further, Thomas (2016, p. 1) suggested that “providing feedback about the success of short-run MAS changes can motivate continued change efforts”. In other words, interaction of performance

¹² It is also called the Anglo-Saxon model or Anglo-Saxon capitalism. It is a capitalist model that appeared in the 1970s which is based on the “Chicago School of Economics”. It is practiced in English-speaking countries such as the UK, the United States, Canada, New Zealand, Australia and Ireland.

measurement tools with the organisational environment will certainly produce influences each on the other which will influence the organisations' MAS. Consequently, the influences caused by the interactions will result in change of MA. This implies that a newly modified OCL leads to improved circumstances.

Related to the culture of the case study organisation, it is necessary to state that it is specific and different from other contexts. For example, literature, as explained in the previous sections, revealed that changes in developing countries are always happening due to enforced systems from upper-level management while in the GBT, the attempt for change was not forced by the upper management but based on an internal force only. A number of organisational actors had a different perspective that they should develop their organisation in order to cope with the global development. Without thinking about the tools and techniques, they were trying to become more institutionalised, different than the other organisations across the KRG. However, this perspective may convey the idea that the GBT is similar to organisations in developed countries where which sometimes change happen in individual organisations without being enforced by higher authorities. It is essential to state that the case of the GBT is totally different from organisations in developed countries for two reasons. First is that people in developed countries are intrinsically institutionalised to systems and developments while in the GBT, they are not institutionalised to systems. Second is that, in the developed countries, initiations and new ideas for development are appreciated while in the KRG and the GBT new ideas are resisted and challenged even from lower organisational actors. Simply, initiations and new ideas are like starting a revolution.

2.8 Summary

This chapter undertook a critical review of the literature regarding the main concepts of this research study. The presented concepts are MA, MAC, MCS, PMM, and BSC. It started with the status of these concepts in the literature. Later, a historical overview of PSR and the adoption of NPM in both developed and developing countries was presented. The section followed with a critical presentation about PSR from different perspectives. Afterwards, the main concepts were also critically presented from different perspectives in the literature, specifically in the PS. Finally, due to the specification of the case study context, the last section provided a critical explanation about culture in general and KR culture in particular.

CHAPTER THREE: THEORETICAL FRAMEWORK

3.1 Introduction

This chapter provides an overview of the research perspective regarding the relevant theories adopted which help to design the theoretical framework of this research. The following section explains institutional theory which has been widely applied for studying and analysing MAC in organisations, whether public or private. Later, institutional theory is defined and an explanation about its usage in different fields of study is presented. OIE as one of the streams of institutional theory is presented to clarify its importance in studies of organisations. In addition, New Institutional Sociology (NIS) as another stream of the theory is elaborated on. Section three presents structuration theory as an alternative for institutional theory which is broadly used for management accounting systems, change processes, and institutionalisation processes. Justification is provided to show why it is not adopted in this research.

Section four elaborates on institutional theory in MAC. Burns and Scapens' framework as one of the most frequently adopted frameworks in studying OCH is also explained. Later, the limitations or critiques of the theory are illustrated. Section six introduces IL and clarifies its importance to overcome the limitations of institutional theory in the MAC field of study. The rationale of adopting IL as a complementary theory is because institutional theory is unable to operationalise different logics in practice at the micro-individual level. Based on Thornton et al.'s (2012) perspective, logics are classified to seven different types. This classification assists in identifying different logics at both macro and micro levels. Section seven provides a critical explanation of ILs in accounting change.

Section eight recapitulates the previous sections and provides an explanation with justification for selecting the theoretical framework in this research study. The Extended Burns and Scapens framework (2014) is the adopted framework which will be elaborated on. The section illuminates the intertwining of both institutional theory and IL and how they are going to be used within the research. Finally, a brief summary is presented to recap this chapter.

3.2 Institutional Theory

Veblen (1961) described institutions as settled habits of thought. Vandenberg (2002) continued to expand it to the settled habits and thoughts that comprise social norms, habits and culture. Barley and Tolbert (1997, p. 96) defined institutions as “the shared rules and typifications which identify categories of human actors and their appropriate activities and relationships”. Burns and Scapens (2000) have demonstrated the same definition but used “taken-for-granted assumptions” instead of “rules and typifications”. These two writers identify that institutions are separated from their specific historical circumstances and that they lie within the actors’ understanding and stocks of knowledge. Moreover, institutions are means of action or thought of some prevalence and permanence that is embedded in the habits or customs of a person or habits of a group (Burns and Scapens, 2000). Institutions are also regarded as a driver of the human being’s thought processes that have an influence on the behaviour and the way of behaving, and eventually leads to the institutionalisation of actions. On the other hand, other scholars have a different perspective in which they assume a wider thought considering that institutions consistently exist before any attempt by the actors to introduce change; hence, the institutions shape the processes of change and they also themselves change in character and strength across time (Bhaskar, 1998; Dacin et al., 2002). Related to the nature of institutions, Scott (2001) provided a broader definition:

Social structures that have attained a high degree of resilience. They are composed of cultural-cognitive, normative, and regulative elements that, together with associated activities and resources, provide stability and meaning to social life (Scott, 2001, p. 48).

Moreover, Scott (1987) referred to institutionalisation as the adaptive process. Selznick (1957, p. 17) stated that “in what is perhaps its most significant meaning, ‘to institutionalize’ is to infuse with value beyond the technical requirements of the task at hand”. Institutionalisation is explained by other scholars as a principal process in the creation and continuation of persistent social groups (Berger and Luckmann, 1966; Tolbert and Zucker, 1999). At this point, an institution, the consequence of an institutionalization process, is defined as “a reciprocal typification of habitualised action by types of actors” (Schutz, 1967, p. 54). Habitualised action in this definition, refers to behaviours that emerged practically and are adopted by an actor or group of actors in order to solve repeating problems which occur in day-to-day practices (Tolbert and Zucker, 1999). In this respect, there is a possibility that an institution becomes institutionalised activity when an actor is obligated to practice something which he/she does not have trust in. In return, this results in the decoupling of the organisation where decoupling is practicing an institution/behaviour while not believing in that institution/behaviour. This is because *using* an institution is different from *trusting* it.

For instance, an institution is a taken-for-granted assumption for an actor but the actor is not using the institution or sometimes it is taken-for-granted but a totally different institution is practiced. Therefore, an institution might exist in the actor's mind but not in the behaviour or vice versa or it is in both. Institutionalised activity is also happening when an actor believes in an institution and puts the institutionalised activity into practice. In this case the result is without decoupling from one's own beliefs and ideas. Early institutionalists explained that decoupling is principally an organisational response to external institutions, and to separate external institutions from internal institutions (Weick, 1976; Meyer and Rowan, 1977) while Scott (2001) and Modell (2003) argued that the nature of decoupling is an empirical question. Nevertheless, Siti-Nabiha and Scapens (2005) showed how decoupling can emerge due to resistance to accounting change by different groups inside the organisation, rather than as a particular organisational response to institutional demands. Decoupling is an approach to explain a reality in practice that is different from expectations.

Following on from the above discussion, various writers studied institutionalised actions which were believed to preserve over long periods of time. They require no further reasoning or explanation, and are exceedingly resistant to change (Zucker, 1987). The resilience of the institutionalised activities originates from their taken-for-granted character as they are defined as the "way things are to be done" or the "way things are" (Scott, 1987; Zucker, 1988; Oliver, 1992). Meyer and Rowan (1977) argued that institutionalised organisational actions are essentially valued, taken-for-granted and rule-like forms of organisational behaviour which develop from conformity to shared definitions of social reality and consensus. Moreover, the most important consequence that institutional theorists assign to the institutionalisation of an organisational activity is comparative perpetuity. This means that once organisational activities are institutionalised, they are presumed to become relatively unchanging, persistent, reproducible and sustainable over periods of time without justifications (Zucker, 1987). The term "institution" adopted in this research is any "taken-for-granted" assumption that is embedded in actors' behaviour and practiced in the day-to-day work without any question or justification. Therefore, it could be concluded that institutions are either about stability and act as constraints in organisations or act as change factors in the organisation. In either case, institutions are the main constituents of institutional theory.

Institutional theory has been applied in various fields of study like sociology, economics, politics and MA. Institutional theory was first derived from society in the nineteenth century by Karl Marx, Max Weber and Emile Durkheim, where the society

consisted of different aristocrat and labour classes. In the field of sociology, Scott (2003) discussed that institutional theory highlights the impact of the organisation's cultural environment on the organisational structure and behaviour, and it also tries to understand the ways in which organisational actions are shaped or constrained by cultural rules from the environment. Institutional theory explains how organisations are responsive to the demands of the institutional environment (Meyer and Rowan, 1977; Meyer et al., 1980; Huerta and Zuckerman, 2009). Therefore, institutional theory challenges rational consistent concepts of organisations as they are internally goal-driven and technically efficient. Moreover, institutional theorists attested that legitimacy results from conformity to the held rules and scripts of the institutional environment, rather than from instructional effectiveness (Meyer et al., 1980).

Political theorists have a different notion of institutions and, in this respect, as leading scientists in this area, March and Olsen (1989) defined institutions as “arenas within which political behaviour, driven by more fundamental factors, occurs” (1989, p. 1). Peters (2012) argued that an institution for March and Olsen is not defined as a formal structure but is rather seen as a collection of rules, norms, understandings, and most essentially, routines. Based on March and Olsen's (1989, pp. 1-21) explanation of institution in the political arena, Peters (2012) concluded a definition for the political institution as a

Collection of interrelated rules and routines that define appropriate actions in terms of relations between roles and situations. The process involves determining what the situation is, what role is being fulfilled, and what obligation of that role in that situation is (Peters, 2012, p. 30).

Moreover, upholding the same argument, Peters (2012) defined political institutions as “collections of interrelated rules and routines that define appropriate action in terms of relations between roles and situations” (2012, p. 30). Institutional perspectives is considered as an empirically based preconception, an affirmation that what is observed in the world is conflicting with the ways in which political theories ask people to think, and that the organisation of political life will make a difference (March and Olsen, 1979; 1984; 1989). Concerns about political institutions have increased in the literature of politics and particularly in the studies of legislatures (Shepsle and Weingast, 1982; 1987; March and Olsen, 1989), public law (Smith, 1988), local government (Kjellberg, 1975), political economy (Kiser and Ostrom, 2000), political culture (Wildavsky, 1987), public policy making (Scharpf, 1977; Ashford, 1978), budgets (Padgett, 1981), rational choice (Ferejohn, 1987), and political elites (Robins, 1976). Political scientists and political philosophers have considered political institutions as specific independent elements to the organisation and

understanding of collective life (Heller, 1957; March and Olsen, 1989). However, more attention is paid to the character of institutional structures, particularly when they are formed, how they are changed (Skocpol and Finegold, 1982; Roy, 1983).

In the economics field, Rutherford (2001) posited that “institutional economics” has been applied to a diversity of economic approaches. Institutional economics focuses on understanding the role of institutions in shaping economic behaviour. It highlights a broader study of institutions and views markets as a result of the complicated interaction of different institutions such as individuals, firms, social norms and states. Commons (1931) stated that institution has an ambiguous meaning. It is sometimes a framework of laws or natural rights in which actors act like inmates; on other occasions it appears to be the behaviour of the inmates themselves. However, he defined institution as “a collective action in control, liberation and expansion of individual action” (Commons, 1931, p. 648) although Veblen (1961), as other institutionalists, demonstrated that an institution is more than simply a constraint on individual actions but rather accepted ways of thinking and behaving. To elaborate on the meaning of ‘institution’ and what ‘institutional’ means, it is assumed that anything additional to the classical economics is believed to be institutional (Commons, 1931; Akerlof, 1983; North, 1986a; 1986b). Sometimes, any economic behaviour is considered institutional. Therefore, institutional economics could be anything “dynamic” instead of “static”; or “activity” instead of “feelings”; or “process” instead of “commodities”; or “group action” instead of “individual action”; or “management” instead of “equilibrium”; or “control” instead of “laissez faire”¹³ (Commons, 1931).

Continuing the above thread of discussion, Institutional Theory consists of two streams – Institutional Economic and Institutional Sociology. The Institutional Economic approach is divided into New Institutional Economics and OIE, whereas the Institutional Sociology approach consists of NIS only. The focus in this research is on the OIE and NIS because they are used in the adopted framework. In this respect, the following two sections provide detailed explanations about the two highlighted streams – namely, OIE and NIS.

3.2.1 Old Institutional Economics

As the leader in institutional theory, Veblen has created the Old Institution Theory. He defined institution as “settled habits of thought common to the generality of men” (Veblen,

¹³ A French word that refers to an economic theory from the eighteenth century that is opposed to any government intervention in free market and business affairs.

1961, p. 239), assuming that it is individuals' "conventional standards, ideas, and canons of conduct that make up the community's scheme of life" (p. 243). Institutions are normative elements determining what is considered legitimate, convenient and expected behaviour (Parsons, 1940). Veblen called on economic theorists to study the institution's customs and habits in order to elucidate economic actions and decisions (Hutchison, 1991). Parsons (1940) argued that the behaviour of people is driven by self-interest; however, these ways of self-interest vary in content. The content is organised by social institutions and these social institutions influence the direction of self-interested behaviours. This notion questions the fundamental assumption of "utility maximisation"¹⁴ and the rational behaviour of neoclassical economics perspective. Old Institutional Theory assumes that the individual behaviour is difficult to understand adequately based on assumptions of neoclassical economics; but rather, institutions have a significant role in influencing individuals and consequently the organisational behaviour. In this respect, OIE considers the influences of social norms, customs, habits, and culture (Vandenberg, 2002) on organisations which are focused on as the unit of analysis (Wisman and Rozansky, 1991).

OIE concentrates on the relationship between institutions and actions represented by individual's behaviour, expounding the role of social standard on both individuals and organisations (Fleetwood, 2008). Furthermore, old economic theorists focus on the explanation of social reality, presuming that individual actions and social standards could alter each other; also demonstrating the impact of each element on the other. For instance, any change in individual action could cause a change in norms and social standards, and as a result the individual's action would comply (Dugger, 1990; Johnson, 1996; Hodgson, 1998). Scholars of OIE would rather use the notion of institutions in their studies because the institutional characteristic of permanency would last for longer than the individuals concerned. In respect of values, Old Institutional Theorists apply a "value-driven"¹⁵ process of analysis in their scholarly works – i.e. value-free analysis is not acceptable (Klein, 1993).

OIE scholars generally adopt a holistic method to the institutional analysis. Hodgson (1993) posited that the holistic approach also includes political and sociological aspects. Scholars adopting this theory supposed that these social standards are undergoing a change process. Hence, they apply a holistic method in order to obtain a clear understanding of the different elements relevant to social standards such as power and conflict. The holistic

¹⁴ An economics concept that, when making a purchase decision, a consumer attempts to get the greatest value possible from expenditure of least amount of money.

¹⁵ Value-driven means there are subjective values and standards in the process of analysis.

method increases the limit of interpretation about how social standards influence the individual actors. This opinion supports the concept of OIE theory which pays little attention to individuals. It also supports the adoption of the case study as the main method for institutional and organisational analyses (Atkinson and Oleson, 1996; Hodgson, 1998). Scholars choosing this method have to be careful to understand all the specific and relevant factors while analysing an organisation which will consequently lead to a clearer explanation (Dugger and Sherman, 1994). Moreover, it helps in the examination of other factors and in formulating the hypothesis, which accordingly increases the credibility of the organisational analysis.

Adopting OIE alone in this research is not sufficient for the purpose of analysis due to some inseparable limitations which are elaborated on in later sections. Therefore, the following section presents a comprehensive explanation about the NIS and the significance of its adoption in this research study.

3.2.2 New Institutional Sociology

NIS or New Institutional Isomorphism (NII), as the OIE, is primarily based on institutions. Zucker (1987) described two theoretical approaches in respect to the study of institutions which are *environment* as institutions and *organisation* as institutions. Whereas OIE emphasises organisations as institutions, NIS hypothesises that organisational structure and activity are the consequences of broader environmental influences. Therefore, NIS regards the organisation as an institution without disregarding the environment as an institution as well. The rejection of individualism as a principal methodological notion in institutional analysis, which is referred to in OIE, is similarly adopted in the NIS perspective (Zucker, 1987; Dillard et al., 2004). Selznick (1948) acknowledged formal rules and processes as being institutionalised within an organisation and recognised informal processes, which could become institutionalised through continuous use. The rational actor models within NIS, like OIE, is disputable (i.e. the frameworks for understanding and modelling social behaviour) (Hutchison, 1991; Powell and DiMaggio, 1991; Scapens, 1994).

In NIS, the level of analysis is expanded to comprise the organisational field; that is, the broader organisational framework which influences the organisational structure and strategy (Powell, 1988). The broader notion of “taken-for-granted” assumptions and rules direct individual and organisational behaviours (Berger and Luckman, 1966). Further, the conservation of institutional forms depends upon the incorporeal support of the majority of

the society's members (Parsons, 1940). The institutionalised norms and prospects of the wider environment, within the NIS, are taken into consideration. Greening and Gray (1994) posited that these institutional perspectives identify the impact that these wider institutions have on the practices and on the structure of the organisation.

Furthermore, NIS underlines formal structure and the associated societal rules to describe the role of power and professional groups within the organisation. In addition, it considers the influence on change processes in the organisation of different features of the external environment, such as government policies (Dillard et al., 2004). Therefore, NIS is more suitable for explaining the implementation of structures and processes in the social environment, particularly in PS organisations such as schools, higher education organisations and hospitals (Dillard et al, 2004). Besides, NIS recognises two sorts of power that help to increase people's understanding of the power structure. The first type is *legitimation structure* which focuses on determining the standards that have an influence on shaping behaviour. The second type is *signification structure* which concentrates on determining models regarding structure and policy that become institutionalised (DiMaggio and Powell, 1983; Dillard et al., 2004).

Moreover, within the same theory there are two different interpretations of the actions taken by the organisation in dealing with accounting practices such as isomorphism and decoupling. Isomorphism focuses on the adoption of institutional practice performed by the organisation and is classified into three types: coercive isomorphism, mimetic isomorphism and normative isomorphism (DiMaggio and Powell, 1983; Scapens, 2006). *Coercive* isomorphism takes place when an organisation has to practice something under pressure. It is generally forced to do so by a dependent actor of the organisation. This type of adoption occurs in various organisations as a result of political impact and legitimate government action that is formed to regulate organisational practices. *Mimetic* isomorphism arises when the organisation tends to adopt a practice that has been previously implemented successfully by another organisation without presuming assumptions concerning structure and meaning. *Normative* isomorphism is the procedure of specialised and qualified practice implementation, which can be defined as realising the social responsibility to reach certain goals. Decoupling, in contrast to isomorphism, indicates the separation of realities of practice from the formal managerial and organisational processes (Dillard et al., 2004; Hopper and Major, 2007).

Isomorphism is more relevant to practice which occurs when an organisation tends to imitate other successful organisations without taking into consideration the specification of

each single organisation. When an organisation is repeating the practice of another organisation this indicates that they trust in the organisation and the prevailing institutions of that organisation. However, the organisation should legitimate its actions and behaviours in order to cope with others and also for its sustainability. On the other hand, decoupling occurs when an organisation tends to be legitimated due to the fact that the organisation is applying the same practice as another organisation as a taken-for-granted assumption although it does not trust the institutions within the process. In some cases, decoupling means that an organisation claims the adoption of a certain method in day-to-day practices; but at the same time it does not practice that method; this infers showing something while doing something totally different. Therefore, it is concluded that NIS was a theory to analyse organisations where they concentrated on sustainability; however, recent studies focus more on change in organisations and their prevalent institutions.

After explaining the two streams of institutional theory, OIE and NIS, it is essential to narrow down the theory's usage in the core field of MAC as the main area of this research. The next section highlights institutional theory in the MAC field of study.

3.3 Structuration Theory

Structuration theory is mainly used to study the institutionalisation process along with the process of change (Barley and Tolbert, 1997; Dillard et al., 2004). Scholars identified institutionalisation as a synonym for structuration where it is a process that could be noticed across time. Structuration theory also explains the insights of ethnomethodology which are combined in Anthony Giddens' (1979, 1984, 1986) multidimensional framework (DiMaggio and Powell, 1983). Garfinkel's notion of ethnomethodology is shown in Giddens' model of structuration where ethnomethodology is a sociological method used to understand the social orders that people practice in order to give meaning to the world through analysing people's accounts of their daily activities. It is also evident in the persistent reproduction process of social structures by experienced actors in daily life and "the reciprocal indexing of their actions to shared typifications" (DiMaggio and Powell, 1983, p. 22). Particularly, in highlighting the "reflexive monitoring of conduct in the day-to-day continuity of social life" (Giddens, 1984, p. 44), differentiation between discursive and practical consciousness, or between conscious and tacit reflexivity (DiMaggio and Powell, 1983).

Giddens' core of the structuration theory comprises the three concepts of structure, system and duality of structure (Giddens, 1984). Macintosh and Scapens (1990, p. 456) are

inspired by Giddens' notion about structuration theory and define it as the theory "concerned with understanding the relationship between the activities of knowledgeable human actors and the structuring of social systems". Giddens' explanation for structure is the "recursively organized sets of rules and resources, is out of time and space, save in its institutions and coordination as memory traces". He also describes a social system as a context "in which structure is recursively implicated, comprises the situated activities of human agents, [and] reproduces across time and space" (Giddens, 1984, p. 25). Burns and Scapens (2000) adopt the same stance as Giddens (1984) and posit that structuration theory is related to the relationship between the actions of knowledgeable human actors and the prevalent structuring of social systems. They argue that Giddens distinguished between systems, which include perceptibly similar social practices that are reproduced by human actions through time and space, while structures bind those existing social practices into systems.

In respect to the structuration theory practices in the field of management accounting, Macintosh and Scapens (1990) highlighted the importance of Giddens' structuration theory in a slightly different way and stated that it embraces two concepts – the duality of structure and structuration that brightens the significant role of management accounting systems in organizations. Duality of structure for Macintosh and Scapens (1990, p. 456) "means that social structures are both constituted by human actions (agency) and at the same time are the medium of this constitution", while structuration is "the process whereby agents reproduce social practices across time and space, sometimes almost intact while in other instances in radically different form" (p. 456). The role of the structuration theory in management accounting change is better understood through Giddens' structuration model which is a significant framework for the study of management accounting systems and organisational change (Macintosh and Scapens, 1990; Barley and Tolbert, 1997; Conrad, 2005). Structuration theory in management accounting research is studied at three dimensions of (i) signification (meaning), (ii) domination (power) and (iii) legitimation (sanction) (Giddens, 1984, Macintosh and Scapens, 1990; Conrad, 2005). The process of management accounting is constrained between the institutional realm and the realm of action. The institutional realm in the below figure represents an existing framework of rules and typifications obtained from an accumulated archive of action and interaction. As stated by Giddens, institutional orders comprise common principles that are the basis for studying the systems of signification, domination and legitimation. On the other hand, the realm of action represents the real arrangements of people, objects, and events in every flow of the social life detection (Ranson et al., 1980; Barley and Tolbert, 1997). The dimensions of signification, domination and

legitimation are positioned in the institutional realm in which they are communicated through modalities as shown in Figure 3.1. These modalities represent the management accounting systems in day-to-day practices.

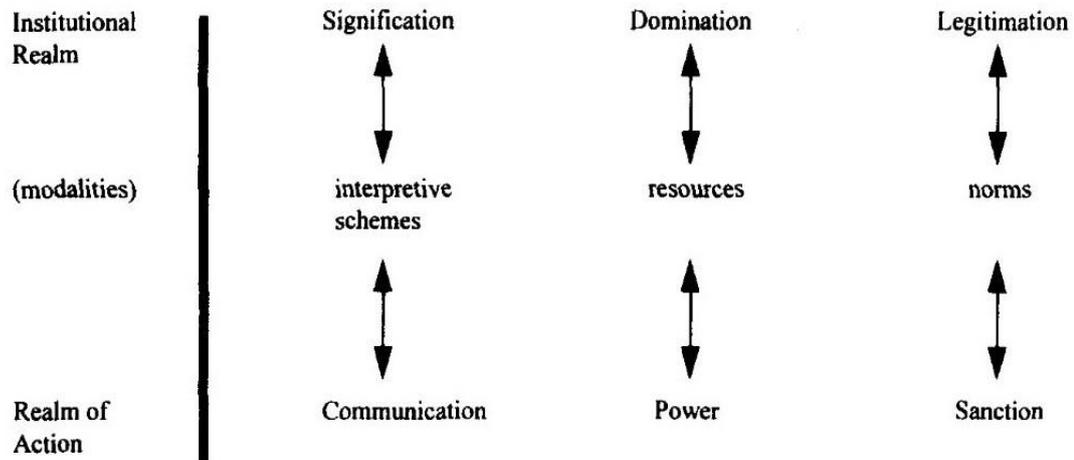


Figure 3.1: Giddens' Model of Structuration (Barley and Tolbert, 1997, p. 97)

The modalities of structuration in the above figure represented by interpretive schemes, resources and norms are the procedures which act as intermediaries between the realistic (virtual) structure and the existing (situated) interaction. Of greater significance is the need to understand that while structuration indicates the process by which social systems generally operate to reproduce the real current situations, they sometimes may go through radical change (Giddens, 1984; Conrad, 2005). In respect of *signification*, the cognitive means or modalities by which each agent makes sense of what other agents say and do are the interpretive schemes. In the *legitimation* dimension, norms and beliefs are the modalities that connect sanction with legitimation. As for *domination*, the facilities or resources of power that agents practice at the action level is related to domination at the institutional level (Macintosh and Scapens, 1990; Conrad, 2005). Giddens (1984, p. 15) describes power as “it is very often defined in terms of intent or the will, as the capacity to achieve desired and intended outcomes”.

In addition to studying the institutionalisation process, structuration theory has been used for many decades to analyse management accounting change in both public and private organisations. In particular, Giddens' model of structuration helps researchers to understand how institutions emerged due to the production and reproduction across periods of time (Barley and Tolbert, 1997; Dillard et al., 2004). It helps to investigate the emergence of new

institutions or the institutionalisation process; however, it does not allow for the interaction of different agents. Due to the agency approach, the theory recognises and allows for the fact that different actors have different patterns of behaviour, but it does not help in studying how different agents interact across time. In addition, the institutionalisation process requires a relatively long time, which was not the aim or within the remit of this research. Therefore, structuration theory has been excluded as the adopted theoretical framework whereas institutional theory is adopted due to the fact that it is the most suitable theory for my research. It is coherent with this research questions and, from a methodological point of view, is able to answer the research questions effectively. Further, it allows for the interaction of different agents through the rules, routines and actions. As a result, the theory helps in understanding the interaction of different logics of individuals at the micro level.

3.4 Institutional Theory in Accounting Change

Moving to the core notion of this chapter, institutional theory has been applied in studies of organisational behaviour (Meyer and Rowan, 1977; DiMaggio and Powell, 1983). Other scholars posit that it has been used for studies of accounting and more specifically in the MAC field of study (Covaleski et al., 1993; Collier, 2001; Dillard et al., 2004; Scapens, 2006). As mentioned above, institutional theory is classified into two approaches – Institutional Economic and Institutional Sociology. The Institutional Economics field is divided into two streams – NIE and OIE, while the Institutional Sociology includes only NIS. Both OIE and NIS are explained above in detail; as mentioned, OIE focuses on the internal institutions while NIE and NIS focus on the external institutions.

To elaborate on the usage of Institutional Theory in the MAC studies, Burns and Scapens (2000) demonstrate that MA practices create the routines of organisation and these routines become institutionalised over time through enactment and reproduction (Scapens, 1994; Siti-Nabiha and Scapens, 2005). Consequently, they convert to the taken-for-granted assumptions and the way practices are applied in organisations. These institutionalised routines are practiced in day-to-day work without consideration of the validity of the existing rules. Hence, this perspective explains the stability and persistence of the organisational practices in terms of the MA field of study. However, this theory has frequently been criticised as mostly being used to describe both the persistence and the homogeneity (Dacin et al., 2002).

Institutional theory is also used to understand the external pressures exerted upon organisations that are represented as institutions and how these organisations respond to these pressures (Meyer and Rowan, 1977; DiMaggio and Powell, 1983; Siti-Nabiha and Scapens, 2005). These institutions are embodied in the norms, values and beliefs relevant to a group of entities which work in the same area or practice the same activity. Such a group is called the ‘organisational field’. In this respect, an organisation is obligated to embrace specific practices in order to prove to the organisational field that they are accepted within the field. It is essential to comply with the organisational field in order to survive for longer periods. In this regard, most of the scholars who conducted research in this area have investigated the OCH; however, they mostly ignored questioning “what change is” (Quattrone and Hopper, 2001). Therefore and in this context, Busco et al. (2007) searched more thoroughly on the issue of “what change” is, and its reflection on the nature of MA.

Oliver (1992) argued that scholars of MAC have developed wide-ranging explanations of OCH on the basis of changing institutional resistance to essential organisational transmutations, even though deinstitutionalisation of the existing norms and practices has not received much attention in the institutional literature (Zucker, 1988; Dacin et al., 2002). Oliver (1992) and Scott (2001) observed that major attention in the institutional theory literature has been on institutional construction and on change processes, although deinstitutionalisation as an equally important phenomenon has been less explored in the MA field of study. Deinstitutionalisation is defined as “the processes by which institutions weaken and disappear” (Scott, 2001, p. 182). Theorists have emphasised the importance of deinstitutionalisation positing that it is necessary to undertake further and more extensive studies of deinstitutionalisation in the context of institutional change, because the weakening and vanishing of some beliefs and practices will be accompanied by the emergence of another set of new beliefs and practices (Scott, 2001; Dacin et al., 2002).

Eventually, as a result of the institutionalised practices in the organisation, they become accepted, embedded and performed without question by the organisation’s actors. This is also due to the external institutions that control the organisational field compelling the organisation to change in order to conform to other organisations in the field. Therefore, it is substantiated that institutional theory is used to study and describe stability and change. Brint and Karabel (1991) claimed that the main functions of institutional analysis are to identify the field and to understand what the forces for development (change) are, and to present how these fields form and restrict the type of change and/or its development.

Institutional scholars have designed frameworks to help in studying and analysing MAC. An example is the framework introduced by Burns and Scapens (2000) which has received widespread attention and been applied in a large number of MA studies. This framework is selected for two reasons. The first reason is that the framework helps in studying processes of change in organisations which this research is about. The second reason is that the adopted framework in this research is an extended framework to the one that is explained in the following section.

3.4.1 Burns and Scapens' Framework

Scapens (1994) is considered one of the major scholars of MA who mostly adopted OIE in his research papers. He studied the institutionalisation of organisations through developing a framework to explain the gap between theory and practice (Figure 3.2). The aim was to understand the difference between the idealistic image drawn by theorists and the realistic situation the practitioners experience in day-to-day work. This framework was later reviewed by Burns and Scapens (2000). It was derived from Barley and Tolbert (1997) in which they used scripts instead of rules and routines. Both frameworks of Burns and Scapens, and Barley and Tolbert originated from Giddens' model for structuration. In contrast to Barley and Tolbert's framework, Burns and Scapens' framework has been used broadly by researchers in the field of MA (ter Bogt and Scapens, 2014).

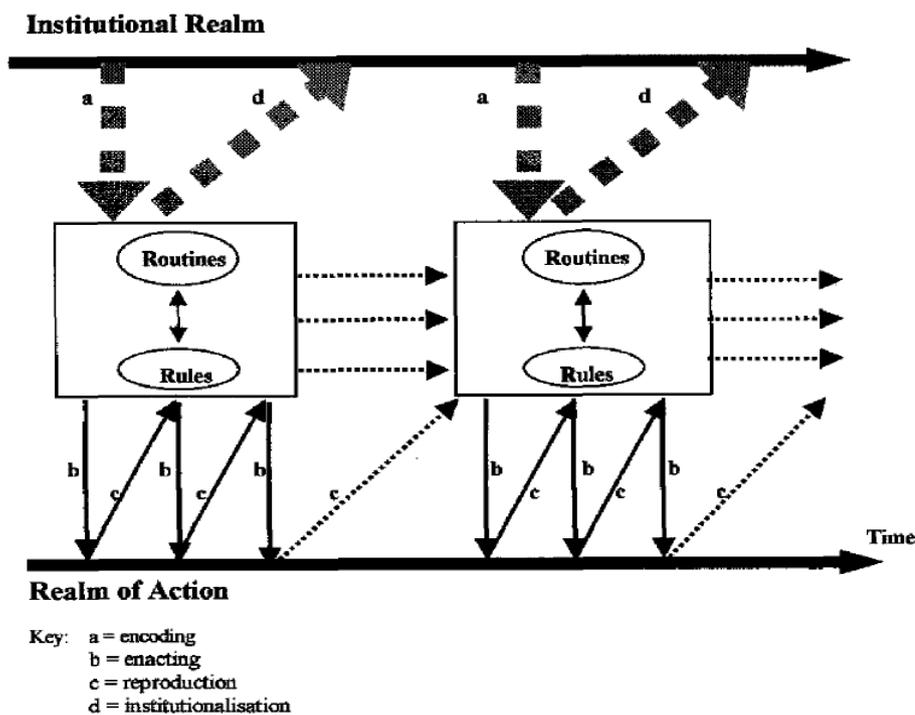


Figure 3.2: Burns and Scapens' Process of Institutionalisation (Burns and Scapens, 2000, p. 9)

It is noticed from the figure above that the institutionalisation process is bounded by two realms; *institutional realm* and *realm of action*. Realm is the area that embraces the ways of thinking and the fundamental assumptions that determine how people behave (Scapens, 2006; Wanderley et al., 2011). At the realm of action there are the actions that are performed by organisational actors over a period of time. Further, both realms are connected by rules and routines, which form the actions that people practice. The framework combines both synchronic and diachronic elements and that “whereas institutions constrain and shape actions synchronically (i.e. at a specific point in time), actions produce and reproduce institutions diachronically (i.e. through their cumulative influence over time)” (Burns and Scapens, 2000, p. 9).

The first process represented by “arrow a” necessitates the encoding of the institutional principles into rules and routines. The second process is “arrow b” which includes the enactment of rules and routines by actors that encode the institutional principles. The third process, “arrow c”, is the frequently repeated behaviour by organisational actors that results in the reproduction of routines. The last process in the figure, “arrow d”, represents the institutionalisation of rules and routines that are reproduced by the actors’ individual behaviour (Burns and Scapens, 2000).

Burns and Scapens’ framework which is derived from OIE has several limitations that drew criticism and further investigation by theorists. The theory ignores the environmental and organisational fields in terms of sociological, economic and political aspects and rather focuses inside the organisation. There is an ambiguity in individuals’ actions to change the organisational rules and routines. Finally, the theory focuses on stability rather than change, and recent research highlights the complicated interconnection between stability and change (Burns and Scapens, 2000; Burns et al., 2003; Siti-Nabiha and Scapens, 2005; Busco and Scapens, 2011).

Regardless of the effectiveness and appropriate adoption of the institutional theory in MAC research in general and both OIE and NIS in particular, they attract several critiques. These critiques are presented in the following section.

3.5 The Critique of Institutional Theory

Despite the fact that institutional theory is a widespread theory used in analysing MAC studies, at the same time it is not free from critique. The focus in this section is on

Institutional Theory in general and on both OIE and NIS in particular. In respect to the OIE theory, the limitations are the following; first, the relation between the organisational practices and the organisational field is ambiguous and not clearly mentioned. Second, the theory ignores the external institutions represented by sociological aspects. Third, it focuses on the organisational level while ignoring environment as an external institution (Zucker, 1987). Fourth, the theory is not successful in explaining the higher levels represented by political, economic and social aspects. These aspects have considerable influences on actors' behaviour at both individual and organisational levels. Fifth, there is ambiguity in the actions taken by individuals in the process of institutionalisation, i.e. to change the routines and rules of the organisation (Dillard et al., 2004; Hopper et al., 2007).

The above limitations mean that the existing perspectives and ways of thinking located out of the boundary of the organisation were not considered inside the organisation. Internal institutions were explained in terms of the internal perspectives only without reference to the external broader institutions. Thus, the organisational, economic, political and societal institutions which are external to the organisation were not perceived or taken into consideration; although interaction of the organisation with the outer organisations would certainly have an influence which is missing in the OIE. Further, the organisational actors were perceived not to have roles in processes. Again, staff hold different institutions on which they depend in their daily activities. Eventually, the institutions they hold will affect the ways through which activities are implemented. Thus, these critiques emerged as a result of research studies which adopted OIE.

The critiques about NIS theory are: first, the theory differentiates between specific concepts such as public and private organisations as well as legitimacy and economic. So, studying a PS organisation has to be undertaken differently than the study of a private sector organisation. This is the reason why the theory is called vibrant theory. Second, there are disadvantages in using the institutional isomorphism in studies related to private sector organisations as posited by DiMaggio and Powell (1983) and Hopper and Major (2007). These theorists support that private sector organisations have clear and measureable goals while PS organisations have ambiguous and unclear objectives and, consequently, the latter tend to adopt institutional isomorphism. Third, during the process of change, individual actors who are resistant to change are threatened (Dillard et al., 2004; Hopper and Major, 2007). Thus, to ensure that staff are on the safe side, they had to accept the changes enforced by their organisation.

The above critiques stimulated the search for other theories and concepts to overcome these limitations. Adopting other concepts as complementary theories will provide the opportunity to apply an integral analysis to the case study throughout the research. The appropriate choice in this case is the ILs perspective. Justifications for selecting ILs are highlighted in the following section.

3.6 Institutional Logics

Thornton and Ocasio (2008) stated that in order to understand IL it is essential to position it within the scope of institutional theory and institutional analysis. There are different perspectives in respect to the IL; for instance, Alford and Friedland (1985) described the IL as contradictory practices and beliefs ingrained in the institutions of various modern western societies. Lounsbury (2008, p. 353) defined IL as “socially constructed, historical patterns of material practices, assumptions, values, beliefs and rules”. Hence, this infers that logics include both taken-for-granted assumptions represented by values and beliefs and actions represented by historical patterns and material practices (ter Bogt and Scapens, 2014). Thornton et al. (2012, p. 2) expanded the definition of IL as

socially constructed, historical patterns of cultural symbols and material practices, including assumptions, values and beliefs, by which individuals and organisations provide meaning to their daily activity, organise time and space, and reproduce their lives and experiences.

The IL concept emerged as a consequence of the limitations of institutional theory and is a way to find solutions to deal with these limitations. It helps to move away from isomorphism and give way to more practice variations (Thornton and Ocasio, 1999; Lounsbury, 2007; Ezzamel et al., 2012). In contrast to the institutional theory, IL considers the external institutions (pressures) in the analysis such as sociological, economic and political aspects (Thornton and Ocasio, 1999; 2008; Ezzamel et al., 2012). Further, one of the organisation and institutional theory limitations is that both do not situate “actors” in a social context (Thornton et al., 2012). However, IL overcame this by considering actors as significant elements within its social context. Also, the assumption of IL is that institutions function at multiple levels of analysis and that “actors are nested in higher order levels” that are classified as macro, meso and micro (Thornton et al., 2012, p. 13). The macro level includes the societal and field levels, the meso level comprises the organisational level, while the micro includes the individual level. The IL perspective is recognised as a metatheory of institutions which comprises organisations and has the capacity to explain homogeneity as

well as heterogeneity at these different levels. By observing across multiple levels, researchers are able to see a more accurate picture of the “workings of mechanisms and the contradictory nature of IL” (Thornton et al., 2012, p. 14). These writers classify different IL into seven classifications; these are family, community, religion, state, market, profession and corporation as shown in Table 3.1 below.

Y-Axis:	X-Axis: Institutional Orders						
Categories	Family 1	Community 2	Religion 3	State 4	Market 5	Profession 6	Corporation 7
Root Metaphor 1	Family as firm	Common boundary	Temple as bank	State as redistribution mechanism	Transaction	Profession as relational network	Corporation as hierarchy
Sources of Legitimacy 2	Unconditional loyalty	Unity of will Belief in trust & reciprocity	Importance of faith & sacredness in economy & society	Democratic participation	Share price	Personal expertise	Market position of firm
Sources of Authority 3	Patriarchal domination	Commitment to community values & ideology	Priesthood charisma	Bureaucratic domination	Shareholder activism	Professional association	Board of directors Top management
Sources of Identity 4	Family reputation	Emotional connection Ego-satisfaction & reputation	Association with deities	Social & economic class	Faceless	Association with quality of craft Personal reputation	Bureaucratic roles
Basis of Norms 5	Membership in household	Group membership	Membership in congregation	Citizenship in nation	Self-interest	Membership in guild & association	Employment in firm
Basis of Attention 6	Status in household	Personal investment in group	Relation to supernatural	Status of interest group	Status in market	Status in profession	Status in hierarchy
Basis of Strategy 7	Increase family honor	Increase status & honor of members & practices	Increase religious symbolism of natural events	Increase community good	Increase efficiency profit	Increase personal reputation	Increase size & diversification of firm
Informal Control Mechanisms 8	Family politics	Visibility of actions	Worship of calling	Backroom politics	Industry analysts	Celebrity professionals	Organization culture
Economic System 9	Family capitalism	Cooperative capitalism	Occidental capitalism	Welfare capitalism	Market capitalism	Personal capitalism	Managerial capitalism

Table 3.1: Revised institutional system ideal types (Thornton et al., 2012, p. 73)

The theorists presume that the dominant logic of rationality is to combine the state, market, profession and corporation IL into one overarching logic, while family, religion and community logics were less important. Essentially, the main distinguishing feature of IL from neo-institutional theory is its capability to theorise the duality of “material-practice-based aspects” (DiMaggio and Powell, 1983) and “cultural-symbolic-based aspects” of institutions (Meyer and Rowan, 1977; Thornton et al., 2012, p. 15).

In the 1990s, IL as a new approach to the institutional analysis emerged and has since been proposed as an explanatory concept for the content and meaning of institutions. This is due to the influential essay of Friedland and Alford (1991), and the empirical research by Haveman and Rao (1997), Thornton and Ocasio (1999) and Scott (2000) (Thornton and Ocasio, 2008). According to Thornton (2004), IL forms the rational conscious behaviour of the individuals and groups. At the same time, changing IL is influenced by individuals and organisational actors. IL is a perspective to explain the interrelationship between individuals, organisations and environment. It elucidates the interpenetration of logics into multiple

levels of analysis such as from the social level to the organisational field level and societal sector. Holm (1995, p. 398) argued: “How can actors change institutions if their actions, intentions, and rationality are all conditioned by the very institution they wish to change?”. In this respect, DiMaggio (1997) explained that the IL concept illuminates the issue of embedded agency by the conceptualisation of society as an inter-related system in which logics is categorised by cultural differentiation, fragmentation and contradiction.

Thornton and Ocasio (2008) highlighted that what is currently called institutional theory is not precisely institutional. It is more about resource dependencies, political struggles, social movements and other mechanisms that are relevant to non-institutional forces which are driving institutional changes. Thornton et al. (2012, p. 4) argued the importance from an institutional perspective in which they assume that “more micro processes of change are built from translations, analogies, combinations and adaptations of more macro IL”. The potential of the IL to study the cultural dimensions of institutions is to enable and constrain the social action. Thornton and Ocasio (2008) found that their approach was based on the belief that the development of institutional analysis in the social sciences needs an analytical not a descriptive approach. This, in return, clarifies the available relations between individuals, organisations and associations. How logics could shape individual and organisational actions is identified by collective identities and identifications, contests for status and power, classification and categorisation, and attention (Thornton and Ocasio, 2008).

Based on the above-mentioned, and due to multiple reasons, IL is adopted to help in analysing the case study organisation. The reasons are the following. First, the adopted case study including the organisational actors is a combination of different macro and micro logics. IL is able to easily draw a distinction between the three levels. Second, this research is specifically investigating different logics at the individual level, i.e. micro level. It is worth mentioning that the specific categorical elements of each IL (shown in Table 3.1 above) are considered a rationale which provides the method to understand how the broader ILs are translated at the micro level. This could be considered a theory which tries to explain why something happens at micro and meso levels. The third reason is that this research aims to understand how contradicting logics could compromise and cope (cohabit) which requires going into detailed specifications of each IL. Institutional theory, as stated earlier, fails to provide a comprehensive analysis for the case study taking into consideration the above reasons. This is clarified and explicated in the analysis chapter

Further to the above literature on IL, the following section presents the implications of IL in the accounting change field of study.

3.7 Institutional Logics in Accounting Change

IL has been widely considered in the last two decades in studies of MA (Thornton, 2004; Lounsbury, 2008; Reay and Hinings, 2009; ter Bogt and Scapens, 2009; Rautiainen and Järvenpää, 2012). IL is able to provide principles for organising a field (Friedland and Alford 1991). These IL are considered as the basis of taken-for-granted rules which are guiding the actors' behaviours. In addition, Scott (2001, p. 139) stated that IL "refer to the belief systems and related practices that predominate in an organisational field". According to Reay and Hinings (2009) logics can elucidate linkages that make sense of unity and common objective in an organisation where this shows the significant role of logics in theoretical constructs. Therefore, institutional theorists discussed that the organisational field is organised by the prevalent IL regardless of the existent of two or more IL at the same time in an organisation (Thornton and Ocasio, 1999; Scott, 2008). Related to MAC and the control system, Järvinen (2016, p. 861) found that these concepts "serve as a medium through which organisations negotiate between multiple and conflicting objectives and choose IL in the organisational field".

Moreover, logic is also a significant concept to understand institutional change due to the fact that change in the area's prevalent logic is essential to the conceptualisation of institutional change. In this respect, scholars have addressed the issue of how new logics can emerge in a field and become prevalent in their studies (Scott et al., 2000; Kitchener, 2002; Hensmans, 2003; Quattrone, 2015). On the other hand, a number of studies have specified circumstances where competing logics persisted in co-existing for long periods of time (Reay and Hinings, 2005; 2009; Marquis and Lounsbury, 2007). Even though these studies do not show how these co-existing logics are continued. According to Thornton (2004), competing logics help to counterbalance determinants of power and create rivalry between these powers; hence, it is not obvious how the organisational actors deal with multiple logics, how these multiple logics are achieved in their daily activities, and how they are translated into constancy for organisational actors. However, Quattrone (2015, p. 26) proposed "a greater understanding of how individuals and organisations cope with institutional complexity through institutional practices that are situated and flexible" (Anteby, 2010; Dunn and Jones, 2010; Zietsma and Lawrence, 2010; Greenwood et al., 2011). Moreover,

he demonstrated that MA is possible everywhere even in the religious places such as churches. Quattrone (2015) indicated that people who are engaged in certain situations have different logics. To reach an agreement, they have to negotiate and compromise. In this case, people are justifying their actions and behaviours in front of each other. In other words, there is no single logic but rather multiple logics which have to be subjected to compromise to get to a final decision Quattrone (2015). Accordingly, this research investigates precisely what the existing IL are – are they conflicting with each other, and if yes, do they compromise at all?

Due to the above-mentioned and in order to provide an integral framework for analysis, institutional theory is combined with IL to assist in the purpose of studying the process of change in the case study organisation. The following section presents the adopted theoretical framework in this research and the justifications for adoption.

3.8 The Adopted Theoretical Framework and Justification

The adopted framework in this research is called “The Expanded Burns and Scapens” framework, introduced by ter Bogt and Scapens (2014). It is fundamentally an expanded framework to the Burns and Scapens (2000) framework. The latter framework confronted some critiques by institutional theorists in which the framework failed to consider the external forces. Therefore, the extended framework resolved this limitation by capitalising on IL and merging it with the institutional theory to produce a new framework for the study of MAC in organisations.

3.8.1 ter Bogt and Scapens’ Framework

As aforementioned, NIS shows three different types of isomorphism (DiMaggio and Powell, 1983; Scapens, 2006) – coercive, mimetic and normative isomorphism. Early studies used this theory to show why organisations seem to be similar (DiMaggio and Powell, 1983; Scapens, 2006); however ter Bogt and Scapens (2014) identified that recent studies focus on practice variation between organisations. Due to the limitations of OIE theory (the adopted theory in Burns and Scapens’ framework) ter Bogt and Scapens (2014) developed an extended framework which is able to resolve the limitations by taking advantage of the IL principles to consider the external institutions in the analysis. Therefore the extended framework takes into account both external and internal institutions exerted on the

organisation, the important role of deliberation and the human agency's significance, and the role of specific individual's (or group's) power to enforce new rules. Deliberation is a conscious, careful and slow action or behaviour in any situation. By including deliberation in the framework, the significance of logics is highlighted. In reference to recent studies, ter Bogt and Scapens (2014) have expanded the earlier framework of Burns and Scapens to explore the required changes in institutional theory. While the former framework emphasised isomorphism and legitimacy, the emphasis in the extended framework is on practice variation and IL, as shown in the figure below.

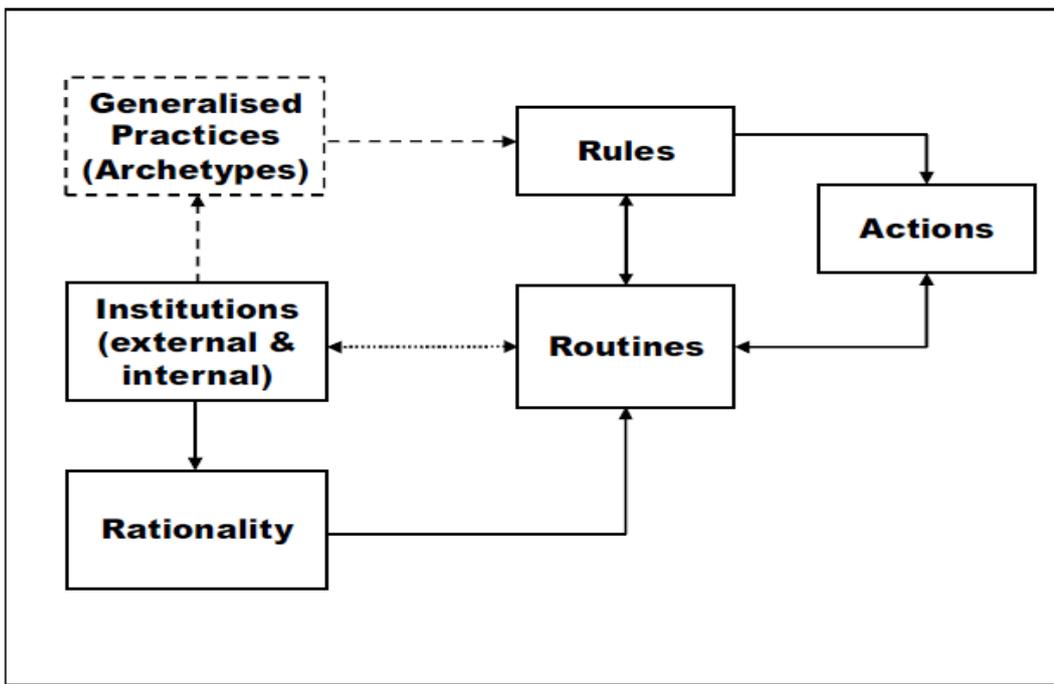


Figure 3.3: Extended Burns and Scapens Framework (ter Bogt and Scapens, 2014, p. 12)

The extended Burns and Scapens framework (2014) is based on Burns and Scapens framework (2000) and IL. Logic is a broader concept than institution. Logic refers to the wider cultural beliefs and rules that construct perception and guide decision-making in a field (Scott, 2000; Friedland, 2002; Thornton, 2004; Lounsbury, 2008). Organisational responses to institutional pressures are formed by various logics and accordingly there can be differences in the ways these organisations respond (Lounsbury, 2008; 2007; ter Bogt and Scapens, 2014). Based on the specific logics within the organisation, it does not imply that the organisational responses to the institutional pressures are not rational; rather they might be reasonably rational. Therefore, due to different organisations' specifications, the logics would vary and consequently leads to diverse solutions and practices. Furthermore, this may

give rise to Stark's notion of "organizing dissonance" (2009, p. 27). This concept arises when various principles occur in the organisation that assist the organisation to reintegrate these perspectives in constructive and creative ways as there is no unique solution for all organisations (Chenhall et al., 2013). On the other hand, this diversity may possibly introduce the Sociology of Worth¹⁶ perspective in which individuals try to frame actions supported by justification and to investigate the practical means so that individuals present or withstand a specific order of worth (Stark, 2000; Boltanski and Thévenot, 2006; Annisette and Richardson, 2011).

In the extended Burns and Scapens framework, rules and routines could be produced habitually or are formed following proper deliberation. Deliberation, opposite to the unthinking responses of individual agents, plays a role in agents' behaviour and consequently has an impact on the organisation's response to change. Besides, there is a clear distinction between internal and external institutions that impose pressure on the organisation in terms of MAC. Just as Thornton et al. (2012) posited that institutions function at different levels – individual, organisational, field and societal – institutions in the Extended Burns and Scapens framework are also of four levels – individual level, organisation level, field level and societal level (ter Bogt and Scapens, 2014). The internal institutions comprise the individual and organisation levels while the field and societal levels are included in the external institutions. These institutions, as stated by ter Bogt and Scapens (2014), form the situated logics that are "the particular forms of rationality which are applied by specific groups in specific situations" (ter Bogt and Scapens, 2014, p. 8).

In their extended framework, ter Bogt and Scapens (2014) adopted a combination of both institutional theory and IL. The framework is therefore able to analyse MAC in both private and public organisations taking into consideration the limitations in the Burns and Scapens (2000) framework. Moreover, in formulating the extended framework, ter Bogt and Scapens were reasonably successful in merging both OIE and NIS with IL and hence the terminologies are a combination of the three. Rationality in the institutional notion is described as the way to provide a basis for clarification of dissimilarities (Meyer and Rowan, 1977; DiMaggio and Powell, 1983). In the framework, rationality includes the IL that are shaped by the internal and external institutions, whereas situated logics, which consists of this multiplicity of institutions and logics, create the forms of rationality in the organisation.

¹⁶ An economic sociology term which "will be free to abandon the dualisms of value versus values and economy versus embedded social relations". It means that people "will no longer be locked into either side of these dichotomies. In this realignment, the object of study for a new economic sociology becomes the sociology of worth" (Stark, 2000, p. 5).

Moreover, these forms of rationality shape the range of routines within the organisation in order to be used in particular situations, and also shape the deliberation required in a case where there are no proper routines in place (ter Bogt and Scapens, 2014).

On the other hand, generalised forms of practices which are located out of the boundaries of the organisation are shaped by the external institutions (logics). Archetypes are defined as the sets of comparatively coherent and concrete structures, ideas and practices which have an influence on formal rules and procedures that guide daily practice (Miller and Friesen, 1984; Greenwood and Hinings, 1988). The concept of archetypes – that is, a typical set of coherent and concrete ideas, beliefs and practices which impact the available formal rules and procedures in day-to-day practices – is occasionally used to define these generalised forms of practice (ter Bogt and Scapens, 2014). These archetypes are forced on organisations either by powerful external actors or by powerful actors within the organisation. Powerful external actors could be other organisations within the field or societal levels. For organisations to survive, they should respond to the external forces or pressures exerted by the surrounding organisations in order to cope with the development in the area, whereas powerful actors within organisations are those actors who are responsible to set the organisation's rules and regulations and are followed by other actors.

Ter Bogt and Scapens (2014) explain that there are some other links which are not made explicit in the extended framework. For instance, the archetypes could influence available routines in the organisation through the forms of rationality comprised within the external institutions. The archetypes could also combine with internal institutions (logics) to form the situated logics of the forms of rationality. The third link which is not made clear in the figure to avoid complication is a direct link between rules and rationality translated by the impact of powerful actors within the organisation who could influence other members' rationality (ter Bogt and Scapens, 2014).

3.8.2 Justification for Adopting the Theoretical Framework

The theories discussed above, Institutional Theory (in particular, OIE and NIS) and IL, which are presented from different theoretical perspectives, are collectively adopted as the theoretical framework in this research. Institutional Theory focuses on the different aspects of social structure. Scott (2004) regards these structures as processes comprising norms, beliefs, rules and routines that become institutionalised across time. Institutionalisation and/or deinstitutionalisation of these constituents depends on various factors within the

organisation and the prevalent relations among organisational actors (Scapens, 1994; Burns and Scapens, 2000; Scott, 2004).

The theory is widely used by theorists of MAC due to a number of reasons. For instance, Burns and Scapens (2000) and Siti-Nabiha and Scapens (2005) determined that MA practices produce the routines of organisation and that these routines become institutionalised over time through enactment and reproduction. It is also used to recognise the exerted external forces represented by institutions embodied in the people's norms and beliefs upon organisations and how the organisational response to these forces takes place (Meyer and Rowan, 1977; DiMaggio and Powell, 1983; Siti-Nabiha and Scapens, 2005). Moreover, theorists of MAC have established comprehensive clarifications of OCH on the basis of changing institutional resistance to essential organisational transformations (Oliver, 1992). Consequently, institutional theory is mainly used to identify the organisation and to recognise what the forces for transformation are and to demonstrate how these fields shape and restrict these transformations (Brint and Karabel, 1991).

As one of the divisions of Institutional Theory, OIE is used by different scholars in the study of MAC. Burns and Scapens (2000) framework was a broadly accepted framework for a decade for researchers in this area. However, the framework had limitations which drew criticism from several theorists. The first point is that the relationship between the organisation and the organisational field is not clear. Second, the theory's main focus is inside the organisation but it does not pay attention to the environmental and organisational fields in terms of sociological, economic and political aspects. Third, there is an uncertainty in individuals' actions regarding the change in organisational rules and routines. The fourth point is that the theory underlines stability rather than change and that recent research emphasises the complicated interconnection between stability and change. Finally, OIE failed to consider the political and economic aspects (Burns and Scapens, 2000; Burns et al., 2003; Siti-Nabiha and Scapens, 2005; Busco and Scapens, 2011).

In contrast to OIE, NIS considers environment as a significant institution to the organisation. Therefore, this theory is mostly adopted in research papers where scholars study the process of change between organisations without analysing the change process inside the organisations. Moreover, it emphasises the formal structures of rules in order to explain the role of power and professional groups in an organisation (Dillard et al., 2004). While previous scholars emphasised *isomorphism*, new scholars in contrast expect *practice variation* (Scapens, 2006). However, there are also some critiques as the following. First, it distinguishes between public and private sectors as well as legitimacy and economic.

Second, using institutional isomorphism in the private sector has disadvantages (DiMaggio and Powell, 1983; Hopper and Major, 2007). Third, the theory ignores a number of important concepts and there are threats relating to individuals' resistance to change (Dillard et al., 2004; Hopper and Major, 2007).

The above-mentioned critiques in respect to the Institutional Theory encouraged adopting the concept of IL as a complementary theory to overcome these limitations (Thornton and Ocasio, 2008) as well as to provide a more competent theory for analysis. IL presumes that there is no single unique model adopted by all organisations. Each organisation should have a specific model to apply in their daily practices taking into consideration the organisation's specification and characterisation. Furthermore, IL helps to shape the rational behaviour of individuals and groups. It also identifies the relationship between individuals, organisations and the surrounding environment (Thornton, 2004). The capitalisation of IL in this research is due to the fact that it considers broader sociological, economic and political aspects that influence the organisational analysis (Thornton and Ocasio, 1999; 2008; Ezzamel et al., 2012). Furthermore, IL classifies the world logics into seven different logics – family, community, religion, state, market, profession and corporation (Thornton et al., 2012). This precise classification of categorical elements assists in operationalising the broader logics at the micro level. In particular, this research studies how changes occur due to contradicting different logics at the individual level and how the contradicting logics are dealt with. Hence, without the IL, it is very difficult to identify different logics or institutions at individual levels and the way to operationalise them at the micro level.

These critiques about the theories motivated scholars to revise the existing frameworks and, consequently, ter Bogt and Scapens (2014) extended Burns and Scapens' framework. In the extended framework, they take into consideration external forces in addition to the process of change in the MA field of study. The theorists have adopted both OIE and NIS incorporated with IL in the new framework. The framework is able to better analyse the change process inside organisations while at the same time, considering external pressures as these external pressures are potential sources of change processes within organisations.

To conclude, ter Bogt and Scapens' framework (2014) is adopted to study and analyse the process of change within an organisation. Further, IL is adopted as a complementary theory to help in the identification of different logics and operationalising them at the micro level. Finally, the aim is to contribute to the development of the adopted framework through studying the different logics at the individual- and organisation-institutional-field levels. To

reach this aim, this research is confronted with some questions such as: What is the expected development to the current (adopted) framework? What are the individual-institutional level logics in the case study organisation? What are the contradicting logics? How they are managed and settled? These questions are discussed in the case study and analysis chapters.

To summarise, in order to present a comprehensive analysis for the introduction of a new MCS in a PS organisation in an emerging nation, ter Bogt and Scapens' framework is adopted. It provides necessary understanding of the process of change at a macro level of the organisation although, in order to present detailed specific analysis of the process at micro level, IL is adopted which certainly helps this purpose.

3.9 Summary

This chapter presented and explained the theories related to this research. It identified the adopted framework for analysing the case study based on the collected data and information. Different than the structuration theory, institutional theory is adopted as it is the most proper theory for the purpose of this research. In particular, ter Bogt and Scapens (2014) framework is used for data analysis. Due to the fact that the institutional theory is unable to operationalise the logics in practice, therefore, the institutional system ideal types of Thornton et al. (2012) is adopted as a complementary framework. Further, justifications behind the selected framework were presented.

CHAPTER FOUR: RESEARCH METHODOLOGY

4.1 Introduction

This chapter completes the discussion started in the theoretical framework chapter. It first explains the research philosophy on the basis of epistemological and ontological assumptions formed by the research questions, aims and objectives. To set a better understanding of the aims, this chapter focuses on the adopted methods, perspectives and approaches as well as the reasons behind using them. This chapter is set out as follows: it presents research questions, aims and objectives followed by a general overview of the research approach. The fifth section includes a thorough explanation of the philosophical perspective related to the research ontology and epistemology. From the ontological point of view, this research takes a constructionism stance whereas interpretivism is from the epistemological point of view. The sixth section presents the theoretical perspective which this research follows – an institutional perspective supported by the interpretivism approach. Section seven discusses the research approach in which MA scholars suggest that there is no merely inductive or deductive approach. Thus, this research follows a deductive stance at the outset and then moves to an inductive approach.

The eighth section addresses the methods and techniques used in the research. It presents the “case study” as the main method which is supported by ARP. Further, other adopted supporting methods are discussed which assist the main method in conducting the empirical research. The other methods are observation, questionnaire, interviews, and focus group. Each method is explained as well as the way it is utilised in the research. Next, quality in qualitative research is discussed in terms of validity, reliability and generalisability. Section ten presents the ethical issues with the necessary arrangements in this respect. Section eleven demonstrates the strategy adopted for data analysis followed by a section for reflecting and checking on the research findings. Finally, the position and role of the researcher is explained. This chapter ends with a short summary to recap the presented sections.

4.2 Research Questions

The research’s main question is: *How do the changes occur with the introduction and application of the BSC as a PMM tool in an emerging nation’s PS organisation?*

The following sub-questions support the main question:

1. *What are the changes that occur, and how do these take place, through the application of the BSC in the GBT of the KRG?*
2. *How do the individual actors of the GBT interact along with the application of the BSC? What are the consequences of their interaction?*
3. *How and to what extent do the aspects of the BSC bring benefit to the GBT and how does it influence the prevalent culture in the organisation?*

4.3 Research Aims and Objectives

The major aim of the research is “*to investigate the process of change that occurs within the MAC perspective in a PS organisation through the implementation of the BSC as a PMM tool*”. The fundamental sub-aims to achieve the main aim are the following:

1. *To analyse the process of change using an institutional perspective and to study the interaction of different logics at the individual level, i.e. micro level; and*
2. *To define suitable principles for the applied PMM tool in the KR’s GBT as a specific environment that can be generalised across the government and, further, to draw some principles that could be applied in developing countries.*

To achieve the above-mentioned aims, the following methodological instruments are employed:

- Conducting case study research using ARP in which interviews, questionnaire and focus group methods are used in order to better understand the change which occurs throughout the process.
- Reviewing definitions and types of MAC, MCS, and PMM;
- Reviewing PSR in the last decades and explaining its emergence in general;
- Investigating how the process of change accompanies the implementation of a PMM tool such as the BSC.

4.4 Research Approach

This research is concerned with making a difference in terms of theory and practice. It aims to investigate a real-life issue in the workplace, which involves improving PMM in a PS organisation through the implementation of the BSC.

Kane and O'Reilly-de-Brún (2001) declared that research in general is guided by either a paradigm or a theory, in much the same way that someone is guided by a set of directions to an unfamiliar location. Crotty (1998) offered a similar idea to assist in guiding the researcher to appropriate theoretical and practical approaches for designing, planning and carrying out a research project. He identified four main elements such as ontology and epistemology, theoretical perspective, methodology and methods. The elements are depicted in Figure 4.1 and are employed to illuminate the methodological perspectives adopted in this research.

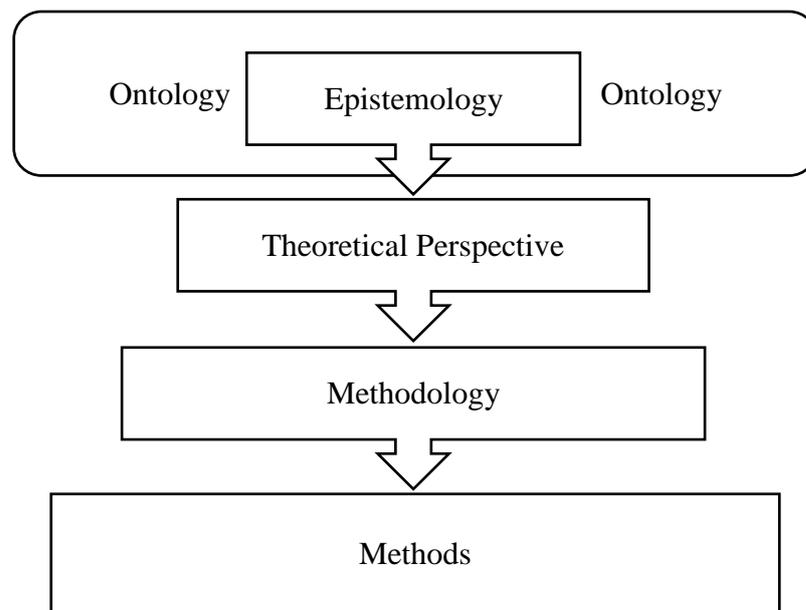


Figure 4.1: The Four Elements of Social Research (Crotty, 1998, p. 4)

4.5 Philosophy of Science

The philosophical basis in each research process is key. Philosophers concluded that, in research, there are two sorts of relationship between theory and research; either theory guides and influences the research (deductive approach) or theory is a consequence of the research through answering the research questions (inductive approach) (Bryman and Bell, 2015).

Therefore, there are two fundamental approaches to the development of theory; these are deductive and inductive (Parkhe, 1993).

Literature revealed that philosophy of science is concerned with the nature of truth, science, knowledge, and reality which informs a variety of paradigms. Epistemology, ontology, theoretical perspective, methodology and methods are all rationally interrelated. Combining these paradigms together without giving adequate explanation and how they are linked with each other would result in a weak philosophical foundation. Further, Crotty (1998) indicated that collecting research elements together without clear variation is a bit like mixing tomato sauce, condiments and groceries in one basket. Regardless of their relevance, they should be put in a separable manner. Therefore, the paradigms have to be positioned relatedly to one another, rather than simply setting them all side by side as the same.

Similar to skyscrapers which rest on strong pillars and good foundation, research philosophy is like these pillars and the good foundation on which the whole research rests. Hence, if the foundation is not strong then the research will be unsystematic and uninformed. Easterby-Smith et al. (2012) discussed that understanding the knowledge of research philosophy is essential for three reasons; first, it helps to explain the research designs. Second, it helps to understand which designs will work. Third, it helps to create new designs. Beliefs about ontology, epistemology, axiology, rhetorical structure, and methodology are also incorporated within the philosophy of science (Denzin and Lincoln, 2000; Ponterotto, 2005, p. 127).

According to Easterby-Smith et al. (2012), the relationships between the concepts of ontology, epistemology, methodology, and methods and techniques are illustrated as a metaphor of a tree as shown in Figure 4.2. They compared the research philosophy to the tree trunk which has four rings. Research methods and techniques such as interviews and questionnaires are represented by the outer ring of the trunk, the bark. However, these are the obvious features of the research but they are dependent on assumptions and decisions regarding methodology, epistemology and ontology where they are set out of sight and hence are less visible. It would be logical to start elaborating on ontology that occupies the core centre or the heartwood of the tree and then move outwards from the trunk.

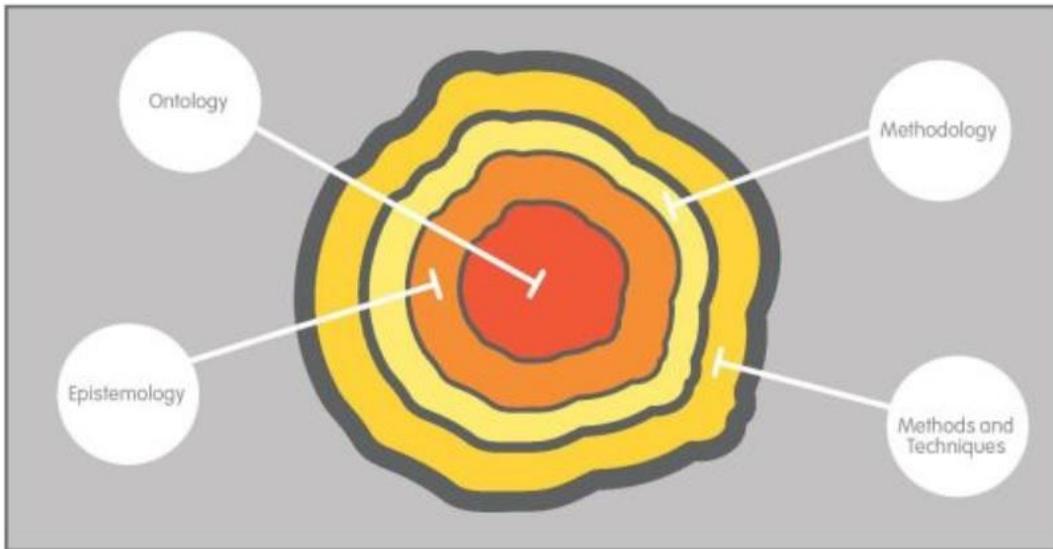


Figure 4.2: Research Philosophy (Easterby-Smith et al., 2012, p. 2)

As aforementioned, research depends on five philosophical assumptions (or paradigmatic positions) such as ontology, epistemology, axiology, rhetorical, and methodological assumptions. The philosophical assumptions adopted in this research are illustrated in Table 4.1 below.

Philosophical Assumption	Type
Ontology	Constructivism
Epistemology	Interpretivism
Theoretical perspective/paradigm	Institutional Perspective supported by Interpretivism
Axiology	Value-laden
Rhetorical Assumptions	Language of Qualitative Research
Research Reasoning	Inductive and Deductive
Research Methods	Case Study (supported by action research perspective), Observation, Questionnaire, Interviews, Focus Group

Table 4.1: Overview of the Research Philosophical Assumptions

4.5.1 Ontology: Beliefs about Reality

Ontology as the assumption about the nature of reality has received tremendous consideration in the research arena by scholars and philosophers. The basic concern of ontology is the possibility of whether the reality researched is objective, singular and external, and therefore out of the control of the humans who investigate it or whether it is

multiple and occurs due to human reasoning through daily interaction and sense-making procedures (Bryman and Bell, 2015). The notion of ontology to research in general and its link to epistemology and methodology is quite important “because ontology generates theories about what can be known (epistemology), how knowledge can be produced (methodology), and what research practices can be employed (methods)” (Raadschelders, 2011, p. 920).

Bryman and Bell (2015) discussed that social ontology as a concept is relevant to the nature of social entities. The main question they raised is whether these social entities are considered objective entities that have a reality extraneous to social actors, or whether they are able to be and are considered as social constructions formed by social actors’ comprehensions and actions. These positions define the two types of ontology – namely, objectivism and constructionism. The differences between these two positions can be highlighted in terms of two major entities in social science – organisation and culture.

Objectivism as the first ontological position “implies that social phenomena confront us as external facts beyond our reach or influence” (Bryman and Bell, 2015, p. 32). This means that an organisation is a tangible entity which has rules, regulations, standardised procedures, and hierarchy with a mission statement. Organisational actors are appointed to various tasks due to their job description. These characteristics vary from one organisation to another, but it could be observed that there is a reality specific to the organisation that is external and out of the human’s control. Here, people are like a machine, doing what they should do, in order to conform to the organisation’s mission statement. They are guided by unquestioned rules and regulations. The organisation signifies a social order by putting pressure on its actors to conform to the set requirements. If they failed to act the way the organisation wants, they will be threatened or fired. The same is applicable in the context of culture. Cultures and subcultures are like warehouse of shared values, customs and beliefs. People who act according to common shared values are considered good citizens; if they do not, they are not considered as such. Therefore, it is believed that cultures and subcultures are constraining due to the fact that the values and beliefs are internalised by inhabitants (Bryman and Bell, 2015).

The second ontological position, constructionism, “challenges the suggestion that categories such as organisation and culture are pre-given and therefore confront social actors as external realities that they have no role in fashioning” (Bryman and Bell, 2015, p. 32). To explain constructionism (sometimes referred to as constructivism) it is necessary to refer to the same two categories – organisation and culture. Within this ontological position,

considering the symbolic interactions' perception, an organisation is conceived as a "negotiated order" (Strauss et al., 1973; Bryman and Bell, 2015). An organisation is argued to consist of its daily processes and interactions instead of considering that "order" in the organisation is a pre-existing feature. The organisation's orders are the outcome of negotiations between actors involved in the day-to-day practices and consequently these negotiations produce agreed-upon patterns of actions. In this position, the social order is in a persistent state of change. The rules, regulations and procedures are all there but most importantly the actors choose the way they interact and behave. Therefore, the social order is not independent from the organisation's actors. In respect to culture, social order is considered as an emergent reality in a persistent manner of construction and reconstruction (Bryman and Bell, 2015). In contrast to the objectivism, cultural norms and beliefs are like references for people. However, they are undergoing a consistent process of formation; thus, they are not only a source of constraints. It is essential to value the fact that culture has a reality which persists within people's behaviour and shapes their perspectives, but it is not the only objective reality that constrains people's actions. Eventually the important role of individuals is highlighted in the social construction of social reality (Strauss et al., 1973; Becker, 1982; Bryman and Bell, 2015).

This research is concerned with a lived experience of an organisation in the PS. It is mainly about how interaction between culture represented by organisational actors and the application of BSC could cause changes to occur in the organisation. In this regard, it is true that there is a reality in which the process of MA is proceeding in a certain manner; however, the actor's role is very important in adjusting to the organisation's processes. Therefore, the adopted ontological position in this research is constructionism. There are several viewpoints about reality "truth" due to various cultural, historical and linguistic understandings, which is always dynamic. The constructionism position in this research depicts human experience as formed by explanations of life experience as "we live in our stories, not statistics" (Gilbert, 2002, p. 223). Recalling their experience in their own words can better convey the meaning embedded in the informant's experience (Tashakkori and Teddlie, 1998). Belief at the ontological level exists in various socially constructed realities. Therefore, the study would search for reality through understanding knowledge from different viewpoints of truth (Lincoln et al., 2011) in a potential changing entity such as the GBT – i.e. in a real-life setting taking into consideration that different individuals have different experiences and understandings of reality.

The major belief of social constructivism is that the social world is made by human's actions: in return, humans' actions reproduce beliefs, norms, concepts, languages, and conversations in which they are themselves social constructs. Therefore, each concept is influencing and at the same time influenced by the other. Based on the meaning of 'holism', the interaction between the two concepts results in building the reality; i.e. our adopted beliefs and concepts are not merely given to us by the world as it is. Rather, we construct them specifically relying on our previous theories in an attempt to classify, elucidate, and narrate our experiences.

4.5.2 Epistemology: Beliefs about Knowledge

Epistemology is related to "the question of what is (or should be) regarded as acceptable knowledge in a discipline" (Bryman and Bell, 2015, p. 26). The significant issue in this regard is whether or not the social world and the natural sciences can and should be studied due to similar principles, procedures and ethos. The epistemological position that asserts imitating the natural sciences is called positivism; while interpretivism is the second position of epistemology which contrasts with positivism. To elaborate on the first position, Bryman and Bell (2015) discussed that it is difficult to narrow down and outline the positivism doctrine due to the fact that it is used in various ways. Positivism is a concept developed by philosophers such as Comte, Mill and Durkheim in the nineteenth century. It is constructed from the natural science which rests "on the assumption that social reality is singular and objective, and is not affected by the act of investigating it" and that the research adopting this position "involves a deductive process with a view to providing explanatory theories to understand social phenomena" (Collis and Hussey, 2014, p. 43). Positivist philosophers believe that both deductive approach and inductive strategy elements are included in this position. Moreover, the debate between theory and research is made clear as philosophers considered that the research function is to test theories. Therefore, the relationship between theory and research results in the possibility to collect data and observations in a way not influenced by previous theories. However, observation in positivism is given major epistemological status than theoretical status (Bryman and Bell, 2015).

The second epistemological position is interpretivism within which theorists are critical to adopt scientific models in order to conduct research about the social world. They have a view towards the subject matter which is essentially different in social sciences from that of the natural sciences. Therefore, research about the social world has to be carried out

in a different way describing the human as a distinctive creature who is opposing the natural order. While positivism is concerned with the explanation of the human being, interpretivism is more about the understanding of human behaviour as it “is concerned with the emphatic understanding of human action rather than with the forces that act on it” (Bryman and Bell, 2015, p. 28). This definition contradicts the modern social sciences development perspective represented by *Verstehen* and supported by Max Weber. The latter defined sociology as a “science which attempts the interpretive understanding of social action in order to arrive at a causal explanation of its course and effects” (Weber, 1947, p. 88). This definition covers both explanation and understanding; however, “causal explanation” should point out “interpretive understanding of social action” instead of non-meaningful external forces for people who are taking part in social action (Bryman and Bell, 2015). Moreover, Collis and Hussey (2014, p. 44) posited that interpretivism “rests on the assumption that social reality is in our minds, and in subjective and multiple”. Hence, the act of investigation is affecting social reality. Research using this position includes “an inductive process with a view to providing interpretive understanding of social phenomena within a particular context” (Collis and Hussey, 2014, p. 44).

Accordingly, the interpretivism position is followed in this research. Due to the fact that this research is a qualitative study in an organisation, interaction with the organisational actors is essential. Thus, this research will be conducted in the case study field, the place where the actors work, interact and live (Creswell, 2013; 2014). Further, one of the epistemological assumptions in this research is to create an environment with the opportunity to directly interact with organisational actors. This would happen through reducing the distance between the organisational actors and the researcher. This is one of the reasons behind adopting ARP. In addition, the case study is main method of this research in which BSC is introduced and consequently the process of change is studied and analysed. Therefore, interpretivism properly suits this research analysis because interpretivism “suggests that knowledge is derived from the meaning of events and not the events themselves and so emphasizes the act of interpretation as the key means of justifying knowledge claims” (Richardson, 2012, p. 84). Moreover, this study requires an intensive complex observation for which interpretive research is usually adopted in “under-developed theoretical constructs, or where complex observation is required” (Irani et al., 2008, p. 157). Furthermore, the phenomenon researched within this case study should have an organisational and social emphasis and thus the interpretivist epistemological position would be a suitable choice. Subsequently, a case-based research method is selected that is consistent

with the explanation, exploration and understanding of the process of evaluation in the PS (Irani et al., 2008).

This is on one hand; on the other hand, Raadschelders (2011, p. 918) posited that “...-government in its multiple relationships with society- attracts interest from scholars across the social sciences”. This research, in a broader meaning, is investigating MAC in an organisation and hence it deals with the government process of change. This process is closely related to organisational actors who are part of the society. Therefore, epistemologically, the knowledge in this research is built upon various viewpoints. Interpretivist philosophers suppose that knowledge of reality is a social construction created by human actors in that society. Hence, while studying this reality, researchers interact with actors from the society, which leads to changes in both parties’ perceptions on an intersubjectivity basis rather than on an objectivity basis (Walsham, 2006). The implicit epistemological assumption in interpretivism is stated in phenomenology in which lived experience is regarded as the basis of human interaction.

4.6 Theoretical Perspective/Research Paradigm

Philosophers differ in using “paradigm” and “theoretical perspective” terms interchangeably. Crotty (1998), for instance, tended to use theoretical perspective more often than paradigm. Theoretical perspective is defined as a “set of interrelated assumptions about the social world which provides a philosophical and conceptual framework for the organised study of that world” (Filstead, 1979, p. 34). The adopted theoretical perspective or paradigm guides the researcher to select the philosophical assumptions, instruments, tools, methods and participants in the research study (Denzin and Lincoln, 2000). Due to the fact that natural science and social science are two dissimilar schemes from a theoretical perspective, hence studying organisations including people requires exploration about how organisational actors think and act in day-to-day natural contexts. In this regard, the interpretivist perspective is derived from the perspective that various responses are produced from the same stimulus determined by the interpretation of the stimulus.

Moreover, Collis and Hussey (2014) explain that interpretivism is about the idea that social reality is not objective but subjective and it is formed by people’s perceptions. This notion is more relevant to the IL perspective since it is about individuals’ perceptions. Besides, pure research is more curiosity-driven and emphasises the development of new ideas or obtaining new knowledge, applied research tends to be more concerned with

practical problem solving, taking actions and producing proper solutions for distinct organisational settings. In conducting any research, the researcher faces several questions of which two stand out. First, the link depends on the theory type used in this research, and second, on whether theories are tested or built by collected data (discussed in later sections). As discussed above, this research is built on an institutional perspective, specifically institutional theory and ILs; thus it is an institutional perspective supported by an interpretivist stance.

4.6.1 Axiology/ The Role of Value

Axiology is derived from the Greek language and means value or worth, i.e. it is the philosophical analysis of value in research studies. In general, it is relevant to the researcher's values and their role in the research process and more specifically the philosophical consideration of value (Geach, 1976; Ponterotto, 2005). Researchers are never in a value-neutral position as their previous beliefs, customs, assumptions and values are always a base for constructing their investigations (Orlikowski and Baroudi, 1991). Creswell (2013, p. 20) elaborated further: "all researchers bring values to a study, but qualitative researchers make their values known in a study. This is the axiological assumption that characterizes qualitative research".

Therefore, due to the fact that it is determined by human norms, customs, beliefs and experience, this research follows a value-laden stance (Easterby-Smith et al., 2012). The researcher's experience in the PS with her prior beliefs and values has certainly affected the construction of this research. The researcher's prior experience and her knowledge about reform and change processes which are difficult in PS formed a certain set of dilemmas and values that accompany her throughout the research. However adopting ARP will provide the opportunity to interact with organisational actors, and consequently it can be confirmed that value biases is eliminated (Ponterotto, 2005).

4.6.2 Rhetorical Assumptions/ Research Language

Rhetoric is a concept related to the research writing style. Rhetorical assumptions' design and structure are constructed by the research's epistemological and axiological positions. Ponterotto (2005, p. 132) defined rhetoric as "the language used to present the procedures and results of research to one's intended audience". However scholars assumed that the used

assumption from the interpretivists' perspective is the personal voice. However, to avoid using the personal pronouns "I" and "we", the passive voice is used throughout this research (Creswell, 2013; 2014; Collis and Hussey, 2014).

As a qualitative research study, the use of thorough description and ample verbatim quotations to offer perspective is important. This is due to the fact that this research is conducted in a natural setting in which the reality of that environment is shown. This certainly includes both participants' and researcher's interpretations and words (Fetterman, 1989; Creswell, 2014). The collected information and statements during the empirical research are written as they are articulated, i.e. the personal voice – although, all the other sections are written in the passive voice.

4.7 Research Approach/ Reasoning

It is necessary to indicate the approach taken for analysis due to the specification of this research. Scholars suppose that distinction among qualitative perspective, inductive approach, and case study research is confusing (Eisenhardt, 1989). There are arguments within the MA field of study over whether there is a solely inductive or deductive research. Most of the propositions support the idea that research studies in this area are a mix of inductive and deductive. The two main approaches are supported by a general paradigm on enquiries of deductive and inductive approaches (Romano, 1989; Parkhe, 1993; Bryman and Bell, 2015). The deductive theory is mostly adopted in quantitative studies while the inductive theory is generally used in qualitative studies. However, most of the scholars indicate that there is no research in MAC which is purely inductive or purely deductive. Instead, these types of research always lie somewhere between the two perspectives where they differ in "to what extent it is inductive or deductive". This research starts with using an inductive case study in which the objective is to study and analyse whether the adopted theories can be totally or partially applied within the case study context. Afterwards, if the case requires amendments or change then the question is "what are these changes".

The research approach is to explore a case study based on both deductive and inductive reasoning incorporated in the interpretivist epistemological perspective. Its direction can be split along two paths. The first involves a move from a general stance to a specific one (deductive) while the second is a move from a specific stance to a general setting (inductive) (Collis and Hussey, 2014). Therefore, adopting the case study method is a distinctive scheme to explore the real-life world in an organisation setting based on contextual generalisation.

This type of research is characterised by perceiving the interest in the context not in the variables defined in the hypotheses. Collis and Hussey (2014, p. 7) defined inductive research as “a study in which theory is developed from the observation of empirical reality” and hence general conclusions are induced from a specific pattern, while Bryman and Bell (2015, p. 23) asserted that “the findings are fed back into the stock of theory”.

This type of research studies and explores PMM in the PS context in terms of beliefs, values, tradition, process and dilemmas in which culture shapes a key consideration. Specifically, the idea starts with a deductive approach which is the implementation of BSC in the GBT as a PS organisation. In order to analyse this, ter Bogt and Scapens’ (2014) framework is used which adopts both institutional theory and ILs. It is evident that this process is a dynamic one and the analysis continues to build and to present more ideas. The presentation of the new concepts as deep, accurate and detailed is merely practical particularly because ARP is adopted. Based on the researcher’s close interaction with the case organisation and from the inductive point of view, the aim is to contribute to the development of the adopted theory. To better analyse the case study, the interpretive epistemology perspective is completely appropriate with the inductive approach (Ritchie et al., 2014). Both concepts are perfectly interlinked with each other in a way they interfere to various details and obtain meaningful discussions. The inductive approach helps research results to develop from the important topic based in raw data and information. This is through repeatedly reading and analysing documents to search for potential meaning and ignoring the constraints imposed by methodologies. Afterwards, these data and information undergo a thorough discussion and analysis and consequently they become conceptualised into broad themes at the end of the research (Jain and Ogden, 1999; Marshall, 1999). In this research, official documents and transcripts were recurrently read and analysed in order to build the developing themes. The aim was to collect data, build the themes and categorise them to end up with a logical understanding of meaning-construction.

4.8 Research Methods

Initially, researchers find it difficult to select the most appropriate methods for data analysis as long as the existing data are not sufficient for answering the research questions. Researchers should seek to take a reasonable decision regarding the methods they use rather than be bound by the epistemological standards (Patton, 2002). Hence, Ritchie et al. (2014) posited that there is no unique way to carry out a qualitative research. Rather, it depends on

several factors such as ontology, epistemology, purposes and goals, participants, audience, funders, and the researcher's position and environment (2014, p. 2). They recommend that researchers should take into consideration all the methods which are able to properly answer the research questions and explain each method's contexts.

Due to the fact that this research is dealing with people in a specific organisation and concerned with understanding their beliefs, values, behaviours, customs, attitudes and perspective, it is therefore more convenient to adopt a qualitative aspect. Ritchie and Lewis (2003, p. 5) stated that qualitative methods "are particularly well suited to exploring issues that hold some complexity and to studying processes that occur over time". In this respect, the qualitative method is significantly useful to study and analyse the case study. In addition, the qualitative method provides a wider and richer variety of data and information as its major emphasis is on experience, understanding and meaning (Corbetta, 2003).

Yin (2014) discussed that earlier definitions of case studies repeated the research focus such as institutions, decision, individuals, organisations, processes, programmes, and neighbourhoods. However, it is not adequate to set up the integral basis for case studies as research method, because the case studies' emphasis is "by interest in an individual case, not by the methods of inquiry used" (Stake, 2005, p. 443). Hence, it is possible that researchers conduct studies using multiple methods. However, the case study is regarded as the exploratory stage of other methods; for instance, using a case study within an experiment or a survey method. Supporting this idea, Gray (2014) stated that the major action research medium is the case study. Thus, the strategy of this research is to consider the selected organisation as the case study supported by ARP. The case study is informed by other research methods in order to present, as a whole, a good model for this research.

To achieve the aim of this research, the case study is adopted as the main method although, as mentioned above, this research adopts an institutional perspective supported by the interpretivist stance. Therefore, it requires a closer investigation about human beings regarding their beliefs, understanding and values relating to social activities and organisational processes in circumstances where individuals have roles in changing the existing processes. In order to have a clear understanding about human beings' actions, it is necessary to select a methodology perspective which better explains their viewpoints and rationales in day-to-day activities; thus, ARP is adopted as a suitable choice. Action research has become a popular method in small-scale research studies in the social sciences particularly among those who are working in professional areas (Blaxter et al., 2010). There are various definitions by different authors. Costello's (2003) definition is:

Action research is referred to variously as a term, process, enquiry, approach, flexible spiral process, and as cyclic. It has a practical, problem-solving emphasis. It is carried out by individuals, professionals and educators. It involves research, systematic, critical reflection and action. It aims to improve educational practice. Action is undertaken to understand, evaluate and change (Costello, 2003, p. 5).

The above definition infers that the final-end objective in a study adopting action research methodology is “change”. However, to reach this objective, there is a long demanding period of interacting, understanding, analysing and evaluating the organisational processes and hence, it is significant to undertake research in the workplace and consequently to improve the organisation’s individuals and team practices (Blaxter et al., 2010). A drawback of action research is that it requires a long time to obtain tangible results through the researcher’s direct interaction with individuals at the case study organisation. Therefore, a “perspective” of the methodology is adopted.

In addition to the case study method supported by an ARP, observation, questionnaires, interviews and focus groups are used as supporting methods to enable a broad data collection. These methods are explained in detail below.

4.8.1 Case Study

Ragin and Becker (1992) discussed the prevalent usage of “case” and different terms related to case, despite the fact that the terms are not properly defined in the area. Further, the terms’ important roles in the social scientific discourse are not clearly determined. In answering the question “What is a case?” these authors demonstrated that the meaning of comparable cases is conveyed by the boundaries between the dominant structure of social science and other aspects of social life discourse. Ragin and Becker (1992, p. 2) stated that “every study is a case study because it is an analysis of social phenomena specific to time and place”. Stake (1998, p. 86) declared that a “case study is not a methodological choice, but a choice of object to be studied. We choose to study the case. We could study it in many ways”, while Yin defined the case study as “a particular kind of research inquiry” (2014, p. 24). He indicated that the term “case study” parallels “experiment”, “survey” and “history” which are used to refer to other inquiries. Further, in this context, “case study research” is a more formal term than “case study” which is parallel to “experimental research”, “survey research” and “historical research” (Yin, 2014). Yin’s twofold definition of case study is,

An empirical inquiry that investigates a contemporary phenomenon (the “case”) in depth and within its real-world context, especially when the boundaries between phenomenon and context may not be clearly evident (Yin, 2014, p. 16).

The above definition is perceived to contain two parts. The first part guides researchers to differentiate between case study method and other types of methods (experiment, survey, archival analysis and history) whereas the second part emerges due to the fact that phenomenon and context are not always completely differentiated (Yin, 2014, pp. 6-17). Accordingly, other methodological characteristics become pertinent because of the features of the case study inquiry which

cope with the technically distinctive situation in which there will be many more variables of interest than data points, and as one result. Relies on multiple sources of evidence, with data needing to converge in a triangulating fashion, and as another result. And, benefits from the prior development of theoretical propositions to guide data collection and analysis (Yin, 2014, p. 17).

Moreover, McNeill (1990, p. 87) stated: “A case study can be carried out using almost any method of research, though the less statistical methods are usual”. However, Lapsley and Llewellyn (1995, p. 223) posited that in order to understand how organisations actually use accounting information “accounting researchers have increasingly been carrying out qualitative research through case study”. In this context Yin (2014, p. 105) classified six sources of evidence as the following;

- **Documentation** such as letters, emails, agendas, minutes of meetings, proposals, progress reports, formal studies and evaluations, mass media newspapers;
- **Archival records** such as budgets, personnel records, computer files and records, service records, survey data;
- **Interviews** such as prolonged interview, shorter interview, survey interviews;
- **Direct observations** such as meetings, fieldwork, evidence from interviews;
- **Participant observation** where the researcher is not a “passive observer” whereas to participate in the studied actions; and
- **Physical artefacts** such as technological devices, instruments, work of arts (Yin, 2014, pp. 105-118)

All the six sources of evidence are used in this research in one way or another. Burns (2000, p. 473) explained that “one of the major strengths of a case study is to trace changes over time and relate these changes to previously enunciated theoretical propositions”. Therefore, the adoption of the case study method is to measure the organisational progress in terms of time-series analysis using a single case design. This is closely related to the institutional perspective where the aim is to study the process of change in an individual organisation.

Reference to the above-mentioned, the KRG's GBT as a PS organisation in an emerging nation is adopted as the case study of this research. The rationale behind this selection stems from the following: Apart from the other organisations, GBT has a well-documented strategy up to 2025 and are aiming for its implementation; the GBT did not have a specific proper PMM tool or MCS in place for their strategy implementation; and the GBT's urgent need to achieve the objectives and strategies in a professional manner. Further, a list including the participants in this research study is found in Appendix I.

Although, due to the ARP and to collect more data, it is necessary to adopt a longitudinal method, the following section elaborates on observation as the second method.

4.8.2 Observation

Bryman and Bell (2015) indicated that it is difficult to provide a distinguishing definition for "participant observation" and "ethnography" because both terms refer to the researcher's involvement in a group for a certain period of time. Patton (2002) explained that the social observation setting for ethnographers is a cultural setting while for researchers of qualitative organisational development the observation setting is the organisation. In addition, there are more terms that refer to the field-based observations such as fieldwork, direct observation, qualitative observation and field research. These terms refer to circumstances of ongoing social settings aimed to carry out a qualitative analysis of that specific setting (Lofland, 1971; Patton, 2003). It is necessary to observe individuals' behaviour, listening to conversations between individuals themselves and in the fieldwork, and asking questions. This supports Lapsley and Llewellyn's viewpoint that "well-established methods for case study research include participant observation, semi-structured interviews and scrutiny of documents" (1995, p. 223). Further, Patton (2002, p. 262) assumed that "the quality of the observational reports is judged by the extent to which that observation permits the reader to enter and understand the described situation". Normally, observers collect more data through individual interviews and collection of the organisation's documents (Bryman and Bell, 2015, p. 444).

Among the above terms, "direct observation" is used in this research due to the fact that personal direct contact with the "social setting of observation" has some advantages. First, direct observation enables the researcher to better understand and capture the social setting context where which individuals interact and communicate. Second, being on-site, the researcher will rely less on previous perceptions of the social setting whether from verbal

reports or from written documents. Third, the researcher will be able to see issues that are routinely missed among people in the social setting. Fourth, direct observation affords an opportunity to learn more things than from interviews with people who are not willing to provide sensitive information to strangers. Fifth, it enables the move beyond other's selective perceptions. Finally, interacting directly with people helps the researcher to depend on personal knowledge during the formal analysis and interpretation stage of the research study (Patton, 2002, pp. 262-264).

According to the above-mentioned and due to the adopted methodology perspective, direct observation was used to assist in closely understanding the organisational individual's behaviour in their context in the day-to-day practices. Observations were held through revising formal documents of the organisation and regular interactions with the organisation's staff, and in particular the team involved in the process and BSC. There were continuous regular observations during the research period. For the purpose of observation, the researcher made five visits to the GBT. In addition, she used communication tools such as emails, Skype, WhatsApp and Viber calls for further follow-up. The aim was to gain an in-depth image about the process. The table below shows the visits made during the study for the purpose of observation;

Visit #	From	To	Main Purpose
First visit	13/12/2014	03/01/2015	- Discuss the adoption and inception of BSC tool - Obtain an official letter for GBT's collaboration
Second visit	14/03/2015	04/04/2015	- Discuss the formats, KPIs and the entire process
Third visit	04/07/2015	25/07/2015	- Revise the formats, KPIs and the entire process
Fourth visit	08/12/2015	23/12/2015	- Attend the general meeting
Fifth visit	02/07/2016	07/10/2016	- Collect data

Table 4.2: Researcher's Visits to the Kurdistan Region

Usually, observation, meetings (individual and groups) and communication took place during all these visits. Further, the GBT team and the research team (including the lead supervisor) held a Skype meeting in order to better understand the situation and the progress of the process. Further details about the content of the visits are discussed in the following sections.

4.8.3 Questionnaire

The questionnaire is sometimes called the self-completion questionnaire or self-administered questionnaire (Bourque and Fielder, 2003; Bryman and Bell, 2015). It is considered “one of the most frequently used methods for collecting data in research studies” (Bourque and Fielder, 2003, p. 1). The method is seen in various areas of life, for instance, testing strategies from kindergarten to universities and colleges. When applying for a job one needs to fill out a form or even a driving licence form, which are all examples of everyday life questionnaires (Bourque and Fielder, 2003). To conduct a research in which explicit information is required, Peterson (2000) suggested structuring a questionnaire. The questionnaire is considered a prevalent accurate and critical research method used by scholars to collect data. It is more relevant to quantitative research however; in qualitative studies the pattern of questions are more open (Peterson, 2000; Easterby-Smith et al., 2012; Bryman and Bell, 2015). Researchers should consider asking the right questions in order to obtain reliable and valid data for research investigation, testing a theory or making a decision (Peterson, 2000). The questionnaire has fewer open questions than interviews, its design is easy to follow in order to ensure respondents’ answers, and it is shorter to prevent respondents from being tired of answering the questions (Bryman and Bell, 2015). Moreover, it has several advantages; for example, it is quicker to manage, respondents answer more freely, there is not the problem of interviewer variability, and it is more suitable for respondents (Bryman and Bell, 2015).

In designing a questionnaire, the researcher should be aware of five principles for how to structure the questions. First, each question has to include one idea to ensure clarity and reliable answers. Second, slang or colloquial language should be avoided to ensure that the questions are understood by all the respondents. The third principle is to use simple sentences and expressions, preferably in active voice. The fourth is to avoid negative tenses in the questions. Negative questions are sometimes misleading and hence the respondent will not be able to provide an accountable answer. Fifth, the researcher must avoid using any leading questions; this approach “comes from a legal setting, where the way that a question is phrased gives a strong lead on what answer is expected” (Easterby-Smith et al., 2012, p. 239). Questionnaires could be sent by post, mail, or distributed in a meeting (Peterson, 2000; Bourque and Fielder, 2003; Easterby-Smith et al., 2012; Bryman and Bell, 2015).

In this research two types of questionnaire were distributed. The first one was used at the beginning of the research and the second one was administered during the main data collection. The aim of the first questionnaire was to evaluate the status of the KRG’s PS in

terms of its development and PMM across the government. For this purpose, 101 questionnaires were distributed as hard copies or via email. The sample consisted of PS staff at different levels, positions, and governmental organisations to ensure reliability. On completion, they were collected either in hard copy or digitally. Personal connections were used to collect as many questionnaires as possible. The list of the questions is found in Appendix II.

In respect to the second questionnaire, the aim was to evaluate the validity and reliability of the questions to be used for the interviews while conducting the empirical research. This questionnaire was distributed among the staff most involved in the process; they were the most effective people in the organisation. Due to the specification of this research, data collection was undertaken in two rounds (this is explained in later sections). The first method to start each round was to distribute a questionnaire or what Yin (2014) calls “a pilot test”. It was essential to check the validity and effectiveness of the questions’ list before proceeding to the other methods. Therefore, for the first round of data collection, a pilot test took place in the form of a questionnaire with two of the most effective people in the process, the HGBT and the Director of Quality Management (DQM). HGBT is considered the main person in the whole process and is the most powerful person in the GBT. This is due to his position as a leader in addition to his professionalism and enthusiasm for improvements, while the DQM, as part of her role, was the first person involved in the new PMM system, specifically BSC. According to the pilot test, which was held to examine the list of the questions for the interviews, some modifications were concluded necessary. These modifications were made and a list of the questions was ready for the next method to be conducted.

Following the first round, another pilot test took place at the beginning of the second round. Again, the purpose was to examine the list of questions with specific attention to the results of the first round data collection (this is explained in later sections). Accordingly, the person Responsible for Follow-up and BSC (RFBSC) Software from the GBT, and the Director of Planning and Follow-up from the GDET (DPET) were interviewed. The first one is a key staff member in terms of interaction with all the departments within the process while the second person is a key staff member at the operational level. As with the first round, some modifications were necessary to the list of questions. In order to provide an open space to get as much information as possible, the main question to start this questionnaire with was asking the interviewees to “talk about the process of BSC adoption and implementation, as a new PMM tool, shedding light on every detail in the organisation

during and after the tool”. Accordingly, it was necessary to undertake a number of modifications. The modified list of the questions was ready for the next stage.

Following the questionnaires, interviews were conducted as explained in the following section.

4.8.4 Interviews

The interview method in qualitative research is different from quantitative research. In quantitative research it is more structured, includes certain questions, and is easily transcribed and analysed (Bryman and Bell, 2015). In contrast, in qualitative research, it is less structured, includes open-ended questions and is more flexible (Patton, 2002; Ritchie et al., 2014; Bryman and Bell, 2015). Patton (2003) argued that qualitative interviews enable understanding other individual’s perspectives as it “begins with the assumption that the perspective of others is meaningful, knowable, and able to be made explicit” (2003, p. 341). He supposed that the aim is to know what is in the other person’s mind as they record their stories. Qualitative interviews are also called unstructured interviews, non-directive interviews, and in-depth interviews (Patton, 2002; Ritchie et al., 2014; Bryman and Bell, 2015). Furthermore, it is divided into three main types, where each is used for a different purpose such as “informal conversational interview”, “general interview guide approach” and “standardized open-ended interview” (Patton, 2002, p. 342). In this research, the term ‘qualitative interviews’ is used which is characterised by a careful framing of each question prepared for the interviews. The questions have to be very detailed to ensure that each interviewee is asked the same set of questions.

Related to this research case study, the interviews are regarded as a form of conversation in order to create a good rapport between the researcher and interviewees. However, these “conversation-like” interviews have major purposes (Webb and Webb, 1932; Burgess, 1982; 1984; Lofland and Lofland, 1995; Ritchie et al., 2014). In order to take the greatest advantage of the interviews, they have to be in a naturalistic manner in order to show trust and confidence to interviewees. Further, “a good in-depth interview” is similar to everyday conversation (Ritchie et al., 2014). It is necessary to understand that researchers in qualitative interviews are instruments, so they should have certain characteristics such as the ability to be a good listener and to keep the order of the topics in mind; to have a quick-thinking logical mind and to distil critical points easily; and, the ability to make mental notes and connect all the ideas together in order not to lose focus and disrupt the interview (Kvale,

1996; Marshall and Rossman, 1999; Thompson, 2000; Rubin and Rubin, 2011; Ritchie et al., 2014).

In addition to the above-mentioned characteristics, there are some key technical features that should be present in the interview. First, structure is combined with flexibility in interviews – for instance, the interview guide or schedule is flexible. This is to allow the interviewee to present and cover other topics according to the interviewee's preference. Second, the nature of interviews is interactive. Interaction between the researcher and interviewee generates the materials and data that the study requires. The third feature is based on the researcher's ability to go beyond questions to explore more, go further with follow-up questions, and obtain more responses. The first answers are usually very simple and hence the techniques used by the researcher assist in achieving the goal of the interview to collect more data. The fourth feature is that the interview is mainly generative, in which, at a certain stage, new thought or knowledge is probably created (Ritchie et al., 2014).

Accordingly, two sets of interviews were conducted in this research. The first was during the exploratory survey in December 2014. The researcher interviewed nine high-level officials (parliamentarian, minister, deputy minister, governor, advisors, and experts) from different governmental organisations. The purpose of the survey was to understand the KRG's status relevant to PSR, MAC, and PMM. A list of the questions for the semi-structured interviews is found in Appendix II. It is to be mentioned that the exploratory research included a number of face-to-face interviews with upper-level management as shown in the following table.

#	Organisation	Name	Position Title	Meeting Date	Duration (Minutes)
1	Ministry of Planning	Dr Mohammed Al-Yasin	Advisor of Management	14/12/2014	60
2	GBT	Mr Mawlawi Jabbar	HGBT	15/12/2014	90
3	Ministry of Planning	Prof Jamal Ameen	Advisor of Economics	18/12/2014	45
4	Department of Coordination and Follow-up - Council of Ministers (CoM)	Dr Noori Osman	Head of the Department - Minister Level	24/12/2014	60
5	Presidency of Parliament	Mr Umed Khoshnaw	Head of the Kurdistan Democratic Party Fraction in the Parliament	28/12/2014	30
6	Presidency of Parliament	Mrs Begard Talabani	Head of the Patriotic Union of Kurdistan Fraction in the Parliament	28/12/2014	30
7	Ministry of Economic and Finance	Mr Nader Majeed Nader	Director of Accounting - Expert of Accounting	30/12/2014	60
8	Erbil Governorate	Mr Nawzad Hadi	Governor - Deputy Minister Level	31/12/2014	20
9	Erbil Governorate	Mr Tahir Abdulla	Deputy Governor for Local Administration - Director General Level	31/12/2014	90

Table 4.3: List of the Interviewees - Exploratory Research

Details about these interviewees are presented in the case study and analysis chapters.

On the other hand and after the introduction of the BSC in the GBT it was necessary to conduct the empirical research which was undertaken in July to October 2016. The aim was to keep track of the process, follow-up on progress, collect necessary data for analysis, and engage in direct communications in order to avoid fallacy, errors, and obtain reliable results. Thus, recalling the first round of data collection in which the questionnaire (list of the questions) was modified, the researcher followed the snowball sampling approach (Bryman and Bell, 2015) to proceed towards the interviews. Therefore, in discussion with the HGBT and DQM, the interviewees were chosen from upper, middle and lower levels of management from the strategy body only. This round of interviews was held between 26th and 31st July, where the modified list of questions was used (Appendix III). On average, each interview lasted for about 36 minutes where the minimum was 21 minutes and the maximum was one hour and 30 minutes as shown in the table below.

Department	Upper-level Management	Middle-level Management	Lower-level Management	Time Period	Duration (Minutes)
GBT	HGBT	- Director of Planning (DP) - DQM - Director of Information Technology (DIT)	- Two Staff of Planning and Follow-up (SP1 and SP2) - One Staff of Quality Management (SQM) - RFBSC	Interviews: 26-31 July Focus Group: 8 August	21-90 40
Total	1	3	4		
Grand Total	8				

Table 4.4: Detail of the First Round Interviewees and Focus Group Attendees

The results of these interviews were processed and subjected to another method for replication and verification which is discussed in the following section.

Furthermore, more interviews were conducted in the second round of data collection using the modified list of question after the pilot questionnaire (Appendix IV). Again, snowball sampling was followed (Bryman and Bell, 2015) and discussions were held with the HGBT and Director of Planning (DP) for selecting the interviewees. As a result, 23 members of staff were selected from different management levels for interviewing. The focus was more on staff at the operations level in which 19 were selected while the other four were from the strategy level as shown in Table 4.5 below. Most of the interviews were conducted face-to-face in different provinces, while some were conducted via Skype. The second-round interviews took place from 30th August to 8th September. Each interview lasted for about 39 minutes on average, where the minimum was 19 minutes and the maximum was one hour and 40 minutes.

Level	Department	Upper-Level Management	Middle-Level Management	Lower-Level Management
Strategy	GBT	HGBT	DP	RFBSC
			DQM	
Operation	General Directorate of Erbil Tourism (GDET)	Director General (DGET) ¹⁷	Director of Planning and Follow-up (DPET)	1. Director of Soran Tourism (DSET) 2. Director of Shaqlawa Tourism (DSHET) 3. Director of Koya Tourism (DKET)
	General Directorate of Sulaymaniyah Tourism (GDST)	Director General (DGST)	Director of Planning and Follow-up (DPST)	1. Director of Halabja Tourism (DHST) 2. Director of Dukan Tourism (DDST) 3. Director of Darbandikhan Tourism (DDAST)
	General Directorate of Duhok Tourism (GDST)	Director General (DGDT)	Director of Planning and Follow-up (DPDT)	1. Director of Zakho Tourism (DZDT) 2. Director of Akre Tourism (DADT) 3. Director of Shekhan Tourism (DSHDT)
	General Directorate of Garmiyan Tourism (GDGT)	Director General (DGGT)	Director of Planning and Follow-up (DPGT)	1. Director of Khanaqin Tourism (DKHGT) 2. Director of Kifri Tourism (DKGT)
Total		5	6	12
Grand Total		23		

Table 4.5: Detail of the Second Round Interviewees

As mentioned, all 23 interviews were carried out in ten days. However, to interview staff in provinces other than Erbil, the researcher's trip to Sulaymaniyah and Garmiyan took place on 5th and 6th of September 2016 to meet the DGs and the Directors of Planning and Follow-up¹⁸. However, the DGDT was interviewed in the GBT during one of his regular visits to Erbil.

Related to the interviews with the other directors via Skype, they were organised by the Information Technology department and conducted in the GBT on 31st August to 4th September. However, due to the fact that Garmiyan is not very developed in terms of technology, the two directors of Kifri and Khanaqin were interviewed in person during the researcher's visit to the province. The interviews ranged between 23 minutes to one hour and 15 minutes with an average of 37 minutes as shown in the table below.

¹⁷ The HGBT is also the Acting Director General of Erbil Tourism (DGET). Hence, he was interviewed twice.

¹⁸ In the Kurdish culture, communication and meeting with upper-level management is a sensitive issue and most of them are not very flexible, so the researcher's travelling and meeting the DGs in person was a must.

Interviewee	Province	Date	Scheduled Time
Director of Soran Tourism (DSET)	Erbil	31 August	09:00 - 10:30
Director of Shaqlawa Tourism (DSHET)	Erbil	31 August	10:30 - 12:00
Director of Koya Tourism (DKET)	Erbil	31 August	12:00 - 13:30
Director of Planning and Follow-up (DPDT)	Duhok	1 September	08:30 - 10:00
Director of Zakho Tourism (DZDT)	Duhok	1 September	10:00 - 11:30
Director of Shekhan Tourism (DSHDT)	Duhok	1 September	11:30 - 13:00
Director of Akre Tourism (DADT)	Duhok	1 September	13:00 - 14:30
Director of Halabja Tourism (DHST)	Sulaymaniyah	4 September	09:00 - 10:30
Director of Darbandikhan Tourism (DDAST)	Sulaymaniyah	4 September	10:30 - 12:00
Director of Dukan Tourism (DDST)	Sulaymaniyah	4 September	12:00 - 13:30

Table 4.6: Skype Interview Sessions

Again, the results of these interviews were processed by the researcher and were discussed with some of the interviewees via another method which is discussed in the following section.

4.8.5 Focus Group

Bryman and Bell (2015) defined the focus group as “a form of group interview in which there are several participants in addition to the moderator/facilitator” (2015, p. 513). Scholars vary in using “focus group interview” and/or “focus group discussion”. In this respect, Bryman and Bell (2015) distinguished between the two terms and discussed that in focus group discussion the facilitator (or the researcher) is generally directing the session by gathering a group of relevant people interested in a certain subject in order to discuss this among themselves. Although it is conducted in a friendly manner it could include arguments, disputes and disagreements. In focus group interviews, however, the facilitator has more control over the session in a way that the communication is between the facilitator and the other members of the group instead of among the attendees themselves (Bryman and Bell, 2015, p. 513). On the other hand, Ritchie et al. (2014) used the term focus group discussion as synonymous of the focus group interview for they postulate that the aim of the two terms is to encourage interaction between the group members. The authors explained that focus

group was earlier related to market research while group discussion was connected with social research, so the distinction remains unclear to this day (Ritchie et al., 2014, p. 212). Due to the specificity of this research, 'focus group interview' is used.

The focus group method has become popular among scholars in the social science field undertaking academic and applied research settings. The first usage of a focus group dates back to the Second World War in which Paul Lazarsfeld and Robert K. Merton utilised it to encourage army morale (Merton et al., 1956; Merton, 1987; Ritchie et al., 2014). In the mid-twentieth century, focus groups were used in market research (Krueger and Casey, 2009, Ritchie et al., 2014); however, it is nowadays considered a mainstream method for qualitative social research. Related to this research, the fact that the research team and the case study organisation are located in different places, it was a good option that technology is used for running the focus group. In respect to the size, Patton (2002) who described the focus group interview as "an interview with a small group of people on a specific topic" (2002, p. 385) suggested that groups are generally six to ten people of similar background. It is preferred that the group meets for one hour and a half to two hours. Participants are expected to interact and provide much trusted data and insights during the interview. Moreover, it is preferable to record focus group sessions in order to transcribe them as it eases the analysis (Patton, 2002; Berg and Lune, 2012; Ritchie et al., 2014; Bryman and Bell, 2015).

In this method, groups tend to go through five ordered procedures as identified by Tuckman and Jenson (Tuckman, 1965; Tuckman and Jenson, 1977; Ritchie et al., 2014). The procedures are illustrated in the following figure.

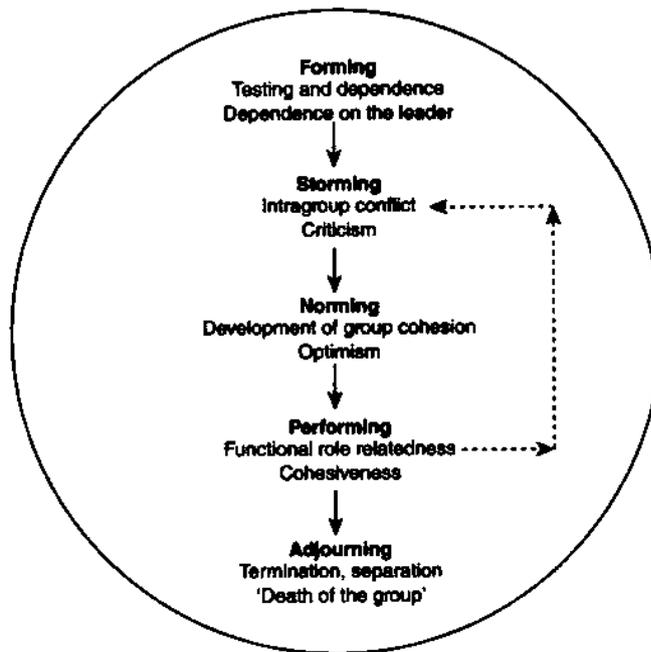


Figure 4.3: A Model of Group Phases based on Tuckman and Jenson (1977) (Ritchie et al., 2014, p. 216)

As shown in the above figure, the process includes “forming” where participants are anxious and worried about inclusion into the discussion and acceptance by other individuals. The second procedure, “storming”, refers to the period where criticism or fear may appear in different ways. “Norming” refers to the state where the group norms are established. Then the fourth phase, “performing”, follows where the group individuals are interactively and openly discussing the research subject. The final stage is “adjourning” where individuals are approaching the end of the session and are trying to emphasise some points they made earlier in the session or presenting their final viewpoints (Ritchie et al., 2014, pp. 215-217).

Richard Krueger emphasised that the focus group has to be planned carefully in order to attain perceptions (Krueger, 1994; Patton, 2002). In this respect, Ritchie et al. (2014) introduced five stages of a focus group in which presenting moderation of the group discussion involves the role of the researcher. The first introductory stage is “scene-setting and ground rules”, in which the researcher has to inform the participants what is expected from them as well as about the general rules of the session. The second stage is “individual introduction” in which participants introduce themselves to provide an opportunity for the researcher to grasp an idea about their status and background. The third stage is “the opening topic” to introduce the main topic for discussion in the session. The fourth stage is “discussion” which refers to the main body of the session in which the important issues are

discussed and that participants direct the discussion into new areas or present their thoughts. The last stage is “ending the discussion” where the focus is relaxed as the discussion is drawing towards its close. In this stage, the researcher should present some points and make space for participants’ questions. It is essential to inform them what is going to happen next and to show appreciation for their contribution (Ritchie et al., 2014, pp. 217-221).

This method was applied during the empirical research. It was used after the interviews in both rounds of data collection. For instance, taking into consideration the eight interviews’ results of the first-round data collection, a focus group was necessary to be held in the presence of all the eight interviewees (Table 4.4 above). The aim was to replicate the collected data and information from the first-round interviews, create a contradicting discussion among participants and to confirm the critical points/events throughout the process (Bloor et al., 2001). Therefore, at the beginning of the focus group meeting, the researcher introduced the purpose of the session and presented some results of the interviews in order to generate a discussion where contradicting ideas emerge. This session was held on 8th August and lasted for 40 minutes.

During the focus group session arguments and discussions took place. More detail about the results is presented in the case study and analysis chapters.

In respect to the second round, after conducting all the interviews and taking all the recordings and transcripts, some more results were concluded and so another focus group took place on 4th October. The aim was again to replicate the collected data and information from the interviews through the discussion and contradicting points that arise among participants during the session (Bloor et al., 2001). At the beginning, the researcher gave an introduction to the attendees and presented some contradicting points in order to create a discussion and obtain more information. The focus group session was attended by eight interviewees from the second round in addition to the researcher as shown in the table below.

Level	Department	Attendees
Strategy	GBT	- Head of the General Board of Tourism (HGBT) - Director of Planning and Follow-up (DP) - Director of Quality Management (DQM) - Responsible for Follow-up and BSC Software (DFBSC)
Operation	GDs	- Director General of Erbil Tourism ¹⁹ (DGET) - Director General of Sulaymaniyah Tourism (DGST) - Director General of Duhok Tourism (DGDT) - Director General of Garmiyan Tourism (DGGT) - Director of Erbil Planning and Follow-up (DPET)
Total Number		8

Table 4.7: Second Round Focus Group Attendees

Further to the aforementioned methods, it is essential to explain how to ensure quality in this study as a pure qualitative research. Thus, the following section elaborates on this concept.

4.9 Quality in Qualitative Research

As mentioned above in this chapter, constructivism and interpretivism positions comprehend reality and knowledge aspects as socially constructed. Therefore, the boundaries between the researcher and the researched are thinner. This closer involvement and interaction between both has frequently been the source of criticism for qualitative research's rigour (Pink, 2004; Gioia et al., 2013). Therefore, the measures taken to guarantee the quality of this research are discussed in this section. A specific focus is given to validity, reliability and generalisability²⁰.

4.9.1 Validity (or Trustworthiness)

In qualitative research, validity refers to “whether the researchers see what they think they see” (Flick, 2014, p. 387); in other words, whether the research conveys the experiences and perspectives of organisational actors. This was achieved by considering a number of

¹⁹ Recalling that HGBT is the acting DGET.

²⁰ These terms have been questioned as positivist (LeCompte and Goetz, 1982; Lincoln et al., 2011; Silverman, 2015) although it is not intended to enter this debate. Quality in qualitative research has been broadly discussed using different terms (Kirk and Miller, 1986; Denzin and Lincoln, 2000; 2011; Silverman, 2015). So, validity, reliability and generalisability are applied in this research with similar understanding.

measures. The first measure was complying with methodological fit (Edmondson and McManus, 2007; Lincoln et al., 2011), i.e. maintaining coherency between research questions, ontological and epistemological positions, and decisions made throughout the process. This was a repeated process where decisions were considered in discussions with other researchers to ensure that consistence is maintained. Second, instead of size, focusing on richness (Patton, 2002, p. 245) related to the selection of case study and sampling of participants. For instance, the GBT was chosen because they had the potential for undertaking the study and provided the opportunity to observe organisational actors deploying different logics. Third, multiple data collection method is used to generate sufficient appropriate data to the research questions (Silverman, 2015, p. 92). For instance, observation was adopted to understand how organisational actors interact and deploy ILs in the GBT. Semi-structured interviews with open questions were conducted to obtain wider participants' views (Patton, 2002). Also, focus groups were held to replicate the obtained results and to obtain further information. Fourth, it was necessary to ensure reflexivity throughout the research to account for the influence of participants, audience and the researcher. For example, all the interviews and focus groups were recorded. There was no research diary (Flick, 2014) *per se* but all the researcher's comments, emotions, and insights were constantly registered in transcripts and field notes. They were later included in the data and considered in the analysis. Fifth, a specific approach was used to analyse the data to align with the characteristics of the research study (Patton, 2002), although this was based on earlier works perceived as having rigour and being concerned with quality (Thornton et al., 2012; Gioia et al., 2013). The aim was to answer each question and investigate the aims adequately. The last measure involved writing the researcher into the thesis (Kilduff and Mehra, 1997) to make her own presence and constructivism perspective evident to the audience.

4.9.2 Reliability (or Credibility)

Reliability is closely related to maintaining a “higher-level perspective necessary for informed theorizing” (Gioia et al., 2013, 19). In order to do so, close attention was paid to the research process. In particular; first, clear procedures were followed during data collection using multiple methods. For instance, the interviews and focus groups were digitally recorded and transcribed by the researcher (Silverman, 2015). Documents were chosen according to their representativeness and meaning (Flick, 2014). Also, detailed field notes were made in a way that observations and personal comments were distinguished (Kirk

and Miller, 1986; Flick, 2009; Silverman, 2015). Second, a clear procedure for data analysis and report findings was followed. For instance, the researcher often checked for consistency in relation to coding, discussed the process and challenges with peer researchers, and made required adjustments (Gioia et al., 2013; Richards, 2014). Further, extracts from the data were used and additional examples were provided in tables to avoid anecdotalism (Silverman, 2015). Last, detailed information is provided and each step of the process has been transparent (Goldbart and Hustler, 2005; Silverman, 2015). For instance, some examples were included which were directly extracted from the data in order to illustrate the process and additional information in the appendices.

4.9.3 Generalisability (or External Validity)

Generalisability is related to the ability to replicate the research study in other settings (LeCompte and Goetz, 1982). This is particularly difficult depending on the “researcher status position, informant choices, social situations and conditions, analytic constructs and premises, and methods of data collection and analysis” (LeCompte and Goetz, 1982, p. 37). Therefore, case studies are not relatively about identifying typical cases (Yin, 2014; Bryman and Bell, 2015); rather generalisability is possibly derived from producing principles, concepts, explanations or theories which are relatively important for other contexts (Gioia et al., 2013). In this respect, Scapens (1990) considers that researchers who believe that case studies are only statistical generalisations are not completely exploiting their potential. Rather, “management accounting research will be greatly strengthened if case studies focus on explanation and theoretical generalisation” (Scapens, 1990, p. 278). Furthermore, Lukka and Kasanen (1995) support other scholars’ proposition that case study results are not generalisable. They clearly demonstrate that “the potential for generalizing from (high quality) case studies is greater than commonly considered” (Lukka and Kasanen, 1995, p. 71). Therefore, the results of this thesis can be generalised to similar settings and contexts. In addition and in order to attain the desired richness, the researcher was particularly attentive to using exploratory research questions which are potentially approached in other contexts. She also ensured that she made suitable choices of the setting, case study, sampling, data collection, and analysis.

4.10 Ethical Issues

In in-depth case studies, qualitative research requires a close relationship between participants and researcher which possibly affects the research in various ways. This is particularly the case related to ethical issues. In this respect, Hennink et al. (2010) posited that qualitative researcher has significant ethical responsibility due to the close relationship with participants which possibly lead to the disclosure of personal or informal information (Hennink et al., 2010, pp. 63-64). In such cases, guaranteeing confidentiality and/or anonymity (Burgess, 2002; Ryen, 2004; Kvale, 2008) would be even more important. Although this research and the setting were not very sensitive, the researcher nonetheless spent sufficient time observing the organisational actors and also did touch on personal information during interviews and focus groups. Thus, several measures were taken to deal with possible ethical issues. Firstly, the researcher made her role overt although some scholars suppose that covert research can potentially improve observation quality (Ferdinand et al., 2007; Van Maanen, 2011) as the researcher is unlikely to be unnoticed. However, covert research has often been criticised as unethical (Bulmer, 1982; Hammersley and Atkinson, 2007; Brannan and Oultram, 2012). Therefore, the researcher was formally introduced to organisational actors. For this purpose, an official letter (Appendix V) was issued and signed by HGBT stating the provision of all facilities and assistance throughout the research period. The letter has also included the researcher's name and her lead supervisor's to avoid conflict in terms of role (Oliver, 2010).

The researcher was further attentive to other ethical issues. For instance, the objective of the research was repeated for participants. Further, permission for recording and using the obtained information was asked before the interviews and focus groups (Hennink et al., 2010; Oliver, 2010). In addition, conflict of interest, authorship, plagiarism and limitations were taken into consideration (Oliver, 2010). Accordingly, it is necessary to mention that this thesis is the product of the researcher's own work. Further, this research has been built upon other existing research, although such works were referenced following the University of Brighton guidelines. Furthermore, although this doctoral research study is sponsored by the KRG's Ministry of Higher Education and Scientific Research, they did not interfere at any stage of the study. In the conclusion chapter, all the research limitations are addressed.

From a broader perspective, the UK government enforces foreign travel advice for research students who conduct research and/or collect data in other countries. It is mandatory that the universities conform to the regulation. Based on this regulation, the University of Brighton bans all its students from travelling to the areas highlighted in amber or red colours

(GOV.UK, 2019). As part of Iraq, the same regulation is applicable to the KR. Thus, the researcher was banned from travelling to the KR (her home country) in June 2016, twenty months after starting the programme and after a successful transfer from MPhil to PhD.

4.11 Research Analysis Strategy

To present the research analysis strategy, it is essential to refer to the fact that this is a pure qualitative research in which the case study method is supported by interviews, focus groups, questionnaires and documentations. Therefore, Atlas.ti as QCA software was used to intensively analyse the collected data. QCA is widely used in the health sector but has been lately used in the social science area (Graneheim and Lundman, 2004; Hsieh and Shannon, 2005; Elo and Kyngäs, 2008). Hsieh and Shannon (2005) stated that QCA is a technique rather than a single method. They classified three approaches to QCA as conventional, directed and summative. The directed approach is the most appropriate to this research because the goal “is to validate or extend conceptually a theoretical framework or theory” (Hsieh and Shannon, 2005, p. 1281). Table 4.8 below shows the major coding variations among the approaches to content analysis.

<i>Type of Content Analysis</i>	<i>Study Starts With</i>	<i>Timing of Defining Codes or Keywords</i>	<i>Source of Codes or Keywords</i>
Conventional content analysis	Observation	Codes are defined during data analysis	Codes are derived from data
Directed content analysis	Theory	Codes are defined before and during data analysis	Codes are derived from theory or relevant research findings
Summative content analysis	Keywords	Keywords are identified before and during data analysis	Keywords are derived from interest of researchers or review of literature

Table 4.8: Major Coding Differences (Hsieh and Shannon, 2005, p. 1286)

Furthermore, Hsieh and Shannon (2005) stated that,

The question of whether a study needs to use a conventional, directed, or summative approach to content analysis can be answered by matching the specific research purpose and the state of science in the area of interest with the appropriate analysis technique (p. 1286).

Therefore and based on this research specification, directed approach is adopted and particularly the strategy of the analysis which begins the process of coding immediately with

consideration to the predominated codes. Data that are not coded are identified and analysed afterwards to find out if they represent a subcategory of an existing code or a new category. Moreover, Elo and Kyngäs (2008) posited that regardless of utilising QCA in qualitative research studies, but not much has been published on the method of how to use the technique. Scholars identified three phases of QCA process. The phases are similar in both inductive and deductive research studies which are preparation, organizing and reporting. Below figure represents these phases.

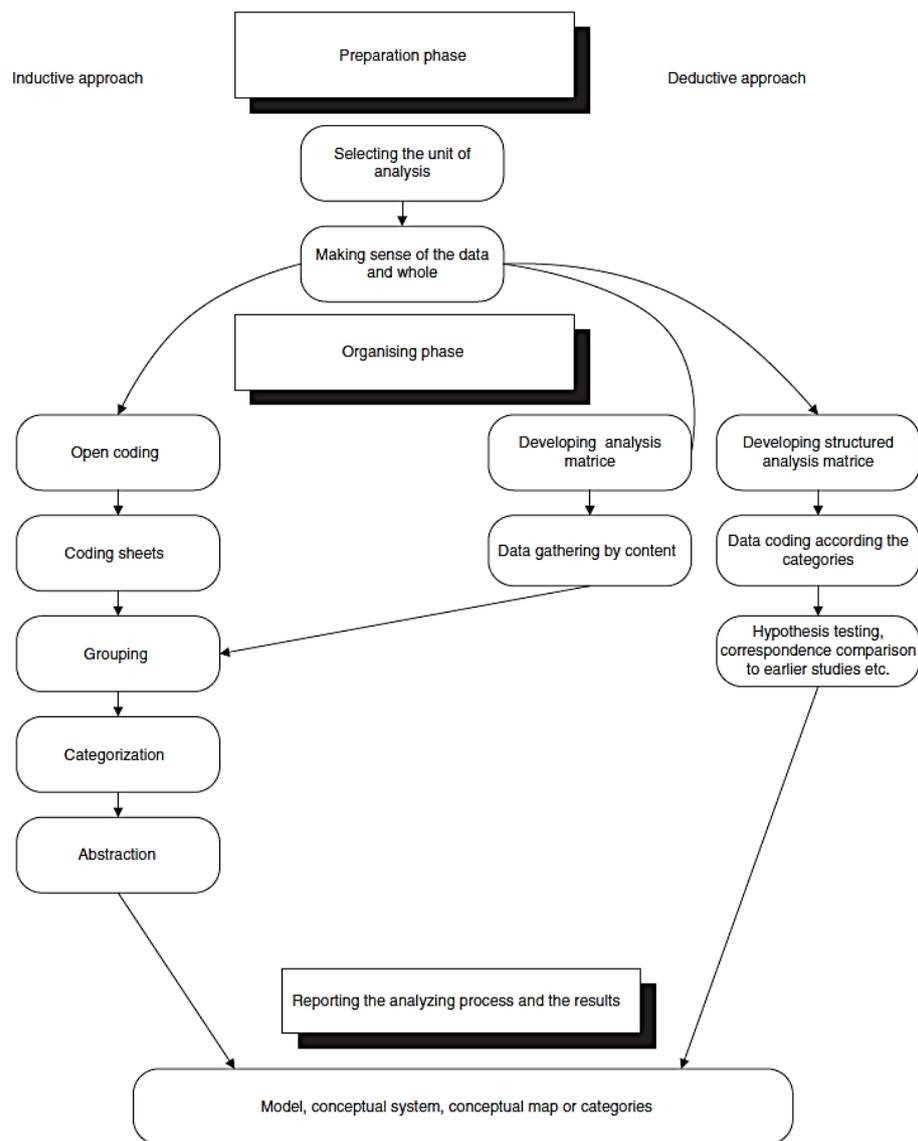


Figure 4.4: The Three Phases in the Content Analysis Process (Elo and Kyngäs, 2008, p. 110)

Figure 4.4 shows that the organising phase differs in inductive and deductive approaches. However, because this research study is both inductive and deductive, the process has been

modified to suit the purpose of both approaches. The analysis will start with several codes derived from the adopted theoretical framework. Afterwards, there will be other new codes which will be obtained from the data transcripts. Furthermore, due to the fact that the case study of this research is a single organisation comprises only a few departments, it is an exploratory research. In other words, it is an embedded single case study because the analysis includes other subunits to focus on (Yin, 2014). In addition, according to this research specification, the organisational-level logic model (Yin, 2014) is adopted as an analytic technique to divide the period into two different periods because it is studying the process of change (Funnell and Rogers, 2011).

During the empirical research, all the meetings and focus groups were recorded and documents were retained. Afterwards, all the collected data such as questionnaires, interviews and focus groups were transcribed in the Kurdish language. One sample of the transcribed interviews and one focus group sample are found in Appendices VI and VII, respectively. Coding, which is a heuristic or a method of discovery (Miles et al., 2014), was done in two cycles by Atlas.ti software. The first cycle was to identify the main themes from the adopted theoretical framework as well as other emerging themes. The total number of first-cycle codes was 75 as found in Appendix VIII. The second cycle classified the identified themes and codes from the first cycle. Reorganising the codes resulted in only 17 codes as found in Appendix IX. The two cycles assisted in achieving a classified and organised set of data for analysis (Miles et al., 2014).

4.12 Reflection and Checking Data

After processing and analysing the collected data according to the adopted strategy and obtaining the required findings, the results should have been confirmed. Confirmation was necessary to be made by participants in this research who are GBT staff. Therefore, the researcher made the arrangements for her sixth visit to the organisation; she visited the GBT in the second week of June 2018 and met with key members in the process. The purpose was to present the main findings from the data analysis for discussion which they would confirm or otherwise based on their reflection and recall. The table below shows the organisational actors met for this purpose, duration and whether they confirmed or not.

Organisational Staff	Confirmation	Meeting Duration
Head of the General Board of Tourism (HGBT)	Confirmed	40 minutes
Director of Planning and Follow-up (DP)	Confirmed	32 minutes
Director of Quality Management (DQM)	Confirmed	35 minutes
Staff of Quality Management (SQM)	Confirmed	37 minutes
Responsible for Follow-up and BSC (RFBSC)	Confirmed	30 minutes

Table 4.9: List of the Staff - Reflection and Confirmation

As shown in the table, they were all key members in the process from the beginning up to now. Specifically, among those who met for confirmation were members with different perspectives and were in conflict at a certain point of time. Regardless, they all confirmed the findings of the research analysis.

Further to the above-mentioned, it is necessary to understand the role of the researcher in the empirical research. Therefore, the following section elaborates on this.

4.13 The Position and Role of the Researcher

Due to the fact that this research is based on ARP, the researcher had to begin with “How do I improve my work?” (Whitehead, 1989; McNiff and Whitehead, 2000). This question was the practical reason behind undertaking this research in a context where MA is neglected to a large extent. The adopted perspective enabled the researcher to represent an “Insider Researcher” (Coghlan, 2003, p. 452) to undertake research in this specific context. However, Blaxter et al. (2010, p. 15) caution about the possibility for research bias:

Research is not a wholly objective activity carried out by detached scientists. It is ... a social activity powerfully affected by the researchers own motivations and values. It also takes place within a broader social context, within which politics and power relations influence what research is undertaken, how it is carried out and whether and how it is reported and acted upon.

One of the insider researcher characteristics is the need to maintain a level of objectivity. It is essential as part of the research requirement to engage with all the organisational levels in all the directorates. In this context, Coghlan and Brannick (2014) described organisations as complicated entities which lead two lives;

Their formal or public life is presented in terms of formal documentation: mission statement, goals, assets, resources, annual reports, organisational chart, and so on. Their informal or private life is experiential, the life as experienced by its members: its

cultures, norms, traditions, power blocs, and so on. In their informal lives, organisations are centres of love, hate, envy, jealousy, goodwill and ill-will, politics, in-fighting, cliques political factions, and so on - a stark contrast to the formal, rational image organisations tend to portray (Coghlan and Brannick, 2014, pp. 133-134).

Based on the above-mentioned, this research studies the establishment of the organisational actor's understanding and knowledge of PMM, in particular BSC, as a phenomenon and shows how it is translated into action in the organisation's day-to-day natural working environment.

Further, the researcher had to collaborate with the team to ensure the process is going on. Hence, she provided a number of academic resources and summaries about BSC to the organisation. Further, she maintained regular communications to keep on track and to be informed about the progress. Further explanation of this is presented in the case study and analysis chapters.

4.14 Summary

This chapter presented the research's questions and aims. It demonstrated the research philosophical assumptions related to ontology, epistemology, theoretical perspectives, and research reasoning. In addition, based on the adopted theoretical framework, the main methods and techniques to assist in the empirical research and achieve the research aim and objectives are presented in detail. Due to the specific context of the case study organisation, the case study is adopted and supported by ARP. This is to ensure that the organisation continues on the process and to make the collaboration more efficient for the purpose of data collection. The case study method is supported by complimentary methods such as observation, questionnaire, interviews and focus group. The methodology perspective and methods all together provided the necessary techniques for data collection and analysis. Further, the quality perspective in qualitative research is discussed in detail specifically related to validity, reliability and generalisability. Ethical issues as a significant aspect is also elaborated in regard to this research study. Moreover, the adopted research analysis strategy is explained and identified, following which the findings are reflected on and presented. Finally, the role and position of the researcher is explained.

The aforementioned chapters comprise the theoretical part of the research while the following chapters represent the empirical part which complements and provides the supporting evidence for the discussion and conclusion chapters.

CHAPTER FIVE: CASE STUDY

5.1 Introduction

This chapter presents detailed information about the empirical research, particularly the case study organisation context, data collection protocol, and procedures. It starts with an overview of KR which is an emerging nation and has been relatively ignored in the literature. Section three presents more specific information about GBT as the adopted case study which is a PS organisation. Afterwards, section four presents the empirical research related to the protocol of data collection. In addition, a thorough presentation is provided about the main session of data collection in which adequate data and information were collected. Section five is specified for detailed presentation of the case study. Due to this research specification, the section presents two periods – the pre-transitional period and transitional period. Although the transitional period is covered in this research, the pre-transitional is also explained in order to provide understanding about the emerging changes throughout the process. The designed MCS in each period is explained in detail. In the pre-transitional period, perspectives as communication, investigations for a proper tool, building the action plan and assessment formats, and cascading BSC, are implemented. In presenting MCS in the transitional period, the adopted perspectives are role of key departments in the process, assessment process, results and consequences, and communication perspective. Finally, the existing multiple ILs are presented in detail. Based on Thornton et al. (2012), the seven ILs are observed although with different ratios. This chapter also concludes with a short summary.

5.2 Profile of the Kurdistan Region

The Kurdistan Region is

a democratic republic with a parliamentary political system that is based on political pluralism, the principle of separation of powers, and the peaceful transfer of power through direct, general, and periodic elections that use a secret ballot (Draft Constitution of Kurdistan Region - Iraq, article 1).

It was part of the Republic of Iraq until the Kurdish uprising in spring 1991 which resulted in an autonomous status for the region. However, in 2009, the Region gained more power due to the change of the system in Iraq to a Federal Government. Since then, KR has been a semi-independent region within the Federal Government of Iraq. It has four provinces in

which the capital is Erbil and is located in the middle of the Region. Sulaymaniyah, Duhok and Halabja²¹ are the three other provinces. There are other areas called “disputed areas” which are administered by both the KRG and the Federal Government of Iraq, such as Kirkuk province²² (Cabinet.gov.krd, 2016). The region is blessed with plentiful natural resources such as oil, minerals and a fertile land. The natural resources, along with the Region’s strategic location, have resulted in the neighbouring countries engaging in continuous persecution and conflict. Nevertheless, Kurdistan is a developing region due to the bad governance system and poor management style.

The KR system is based on civil law which comprises legislative, executive and judicial authorities. The legislative authority is represented by the Parliament (sometimes called “National Assembly”), the executive authority is represented by the KRG Cabinet, and the judicial authority is represented by the Judicial Council of the KR. To elaborate on these three authorities, Kurdistan Parliament Members are elected directly by people in elections which are held (at least) every four calendar years (National Assembly of Kurdistan - Iraq, article 1-2). The first election was in 1992 which was a democratically elected Parliament in KR “following the no-fly zone designed to protect the KR from the violence of Iraq’s former Ba’ath regime” (Cabinet.gov.krd, 2018). The other parliamentary elections were held in 2005 and 2009, and the last election was on 21st September 2013 (Table 5.1). Anyone aged 18 or over who is a citizen of the KR and is on the electoral register is eligible to vote in a direct, universal and secret ballot (Kurdistan-parliament.org, 2018). There are 111 Members of Parliament (MP)²³. The Parliament is led by a speaker who is assisted by a deputy speaker and a secretary (National Assembly of Kurdistan - Iraq, Article 48). Kurdistan Parliament’s three main functions are, to study proposals for new laws, to scrutinise government policy and administration, and to debate the major issues of the day. Further, the Parliament’s main principles are “liberty, pluralism, accountability, inclusiveness, openness and the representation of all peoples in the KR” (Kurdistan-parliament.org, 2018).

²¹ Halabja was approved by KRG as the fourth province in March 2014.

²² It is the most disputed area due to its oil-rich land.

²³ The 111 MPs represent the following political parties; KDP, 38 seats; Gorran Movement, 24 seats; PUK, 18 seats; Islamic Union of Kurdistan, ten seats; Islamic Brotherhood of Kurdistan, six seats; Islamic Movement, one seat; Socialist Party, one seat; Communist Party, one seat. Also, a number of parliamentary seats reserved for minority groups; Turkoman Development, two seats; Erbil Turkoman, one seat; Turkoman Change and Reform, one seat; Turkoman Movement, one seat; Al-Rafidain, two seats; Chaldean-Assyrian-Syriac Council, two seats; Abna Al-Nahrain, one seat; Barwan Isan Mergoz Batros, one seat; and Arman, one seat (Kurdistan-parliament.org, 2018).

In regard to the executive authority, the first KRG was formed in 1992 by the Kurdistan Parliament. Throughout successive cabinets (shown in Table 5.1), the KRG developed experience and expertise particularly after the fall of the former Iraqi regime in 2003. All the cabinets were either run by the Kurdistan Democratic Party (KDP)²⁴ or the Patriotic Union of Kurdistan (PUK)²⁵. This continuous transfer between the KDP and the PUK had an evident influence on the KRG policies and strategies. The influence was because the two political parties had different perspectives and orientation which caused each subsequent cabinet to discontinue the former cabinet's strategies and general plans. Further, the "one in power" has advantaged the political party which belonged to and at the same time disadvantaged the other, in one way or another.

Parliament Term	Cabinet no.	From	To	Political Party	Note
First	First	1992, July	1993, April	PUK	
	Second	1993, April	1996, August	PUK	
	Third ²⁶	1996, September	1999, October	KDP	Erbil administration
		1996, September	2001, October	PUK	Sulaymaniyah administration
	Fourth	1999, October	2005, July	KDP	Erbil administration
		2001, October	2005, July	PUK	Sulaymaniyah administration
Second	Fifth	2005, December	2009, August	KDP	
Third	Sixth	2009, September	2012, January	PUK	
	Seventh ²⁷	2012, January	2014, June	PUK	
Fourth*	Eighth ²⁸	2014, June	Up to now	KDP	* Parliament election was in 2013

Table 5.1: The Cabinets Kurdistan Regional Government (Cabinet.gov.krd, 2018)

According to an agreement between the largest political parties, the two separate administrations unified late 2005 to form the fifth Cabinet of Government. In order to present an idea about the economic and infrastructure aspects of the KR a few years before the period covered in this research, a brief explanation is presented to show how the context was. The

²⁴ The KDP's ideology is liberalism, conservatism, populism, self-determination, social democracy, regionalism, democratic socialism and Kurdish nationalism. Its political position is right-wing politics (Kdp.info, 2018).

²⁵ The PUK's ideology is social democracy, regionalism, democratic socialism and Kurdish nationalism. Its political position is centre-left politics (Puknow.com, 2018).

²⁶ Due to the civil war between the two major political parties KDP and PUK in 1996, KRG had two separate Parliaments and Government cabinets in Erbil and Sulaymaniyah. This has lasted for ten successive years.

²⁷ Based on a political agreement, the seventh cabinet was for two years and then the Prime Minister position was transferred from the PUK to the KDP. Therefore, it was the shortest period cabinet.

²⁸ The eighth cabinet was supposed to be for two years but also due to the critical crisis which KR encountered, the next cabinet election is postponed to September 2018.

fifth Cabinet embarked upon several unprecedented policies and projects which were not possible in previous cabinets. For instance, the projects included construction of international airports, a proactive oil and gas policy, reconstruction of the Region's infrastructure, promotion of relations with members of the international community, and greater funding for social and economic projects within the Region (Cabinet.gov.krd, 2018).

The sixth Cabinet continued the successes of the fifth Cabinet, promoting a number of significant domestic sectors related to housing, higher education, and government transparency. The seventh Cabinet has accomplished some important strategic successes, "none more important than developments in the field of oil and gas and a rapid influx of foreign investment" (Cabinet.gov.krd, 2018). At the formation of the eighth Cabinet in 2014 the equation has reversed and the KR has encountered a number of problems such as the protective war²⁹ with ISIS, cuts in the budget from the Federal Government, and the global drop in oil prices³⁰. While the previous cabinets have managed enormous improvements in the delivery of basic services such as provision of electricity, infrastructure development, improvement in provision of health and education, and an unprecedented growth in per capita GDP³¹ and standards of living, the eighth Cabinet is experiencing a tough fiscal crisis which has a massive impact on the Region and citizens.

The KRG's cabinet as the executive authority is formed by a parliamentary order which is usually for four years. The cabinet is normally headed by the candidate of the largest political party, i.e. the Prime Minister (PM) whereas, the Deputy PM is from the second largest political party. In special cases where political agreements are in place, the two top positions alter after two years such as the seventh cabinet. The current cabinet is the eighth KRG's cabinet which was formed by a national unity. Five major political parties have participated in the formation of "the broad-based coalition"³², which was designed to reflect the rich political diversity of KR and to represent and serve the public" in 2014 (Cabinet.gov.krd, 2018). The different political, economic, and cultural views of the various parties participating in the government are expected to "generate new ideas and healthy domestic debate". Further, the cabinet is entitled to speak with a unified voice on issues of

²⁹ The researcher named it "protective" because the ISIS war was not originally with the KR but with the Federal Government of Iraq. Because the region shares the border with Iraq, Kurdish forces had to protect the borders and collaborate with the Iraqi forces in fighting the ISIS.

³⁰ KR's main revenue comes from the oil.

³¹ Gross Domestic Product (GDP) "measures the total value of all of the goods made, and services provided, during a specific period of time" (GOV.UK, 2018).

³² The political parties were the following in order; KDP, Gorran Movement, PUK, Islamic Union of Kurdistan, and Islamic Brotherhood of Kurdistan (Cabinet.gov.krd, 2018).

strategic concern for KRG, such as relations with the Federal Government of Iraq and the international community (Cabinet.gov.krd, 2018).

The current Cabinet consists of the PM, Deputy PM, 19 Ministers, two Ministers of State, Chief of Staff of KR Presidency, Head of the Department of Foreign Relations, Government's Spokesman, President of Divan of the Council of Ministers (CoM), Secretariat of the CoM, Head of the Board of Investment, and Head of the Department of Coordination and Follow-up (Cabinet.gov.krd, 2018). Apart from the existing critical circumstances³³, the cabinet should meet on a monthly basis. The important issues are discussed and decided upon in the Cabinet's meetings. Later, and for further action, the issues are transferred to the relevant ministries and bodies. Due to the fact that the cabinets are for four years, most of the government's plans are either short-term or mid-term plans. There were attempts to produce a cross-government strategy such as the Regional Development Strategy for KR for the period of 2013-2017 (Ministry of Planning, 2012), and the KR of Iraq 2020 – A Vision for the Future (Ministry of Planning, 2013). However, these plans have not and will not be implemented to achieve the set objectives. This is based on the statements of some of the top management members who were interviewed during the exploratory research. The main potential reason was inferred from the exploratory research and survey which stated the lack of knowledge about having a performance measurement and management system (or a management control system) for strategy and/or plan implementation.

Concerning the judicial council, the international common norm is to be independent from the legislative and executive authorities although in the KR it is not completely independent as it is under the authority of the KR's President³⁴. This has caused disputes and dissatisfaction among people and political parties in the last years. People, in general, have experienced injustice, oppression and inequality as clearly stated in the Fourth Estate of political power³⁵. As a result, enormous opposing voices were raised for transparency, justice and equality. Now, people have unquestionable trust that judicial authority has to be neutral and fully independent.

For a clear understanding,

³³ Since August 2015, there was a conflict between KDP and Gorran Movement which caused the Parliament to suspend and accordingly the government to be deactivated. The conflict was resolved in October 2017.

³⁴ The President of the KR is also the Head of the KDP.

³⁵ Fourth Estate of political power refers to Media (Van Aelst et al., 2008).

Figure 5.1 below shows the structure where the GBT is located within the broader structure of the KR.

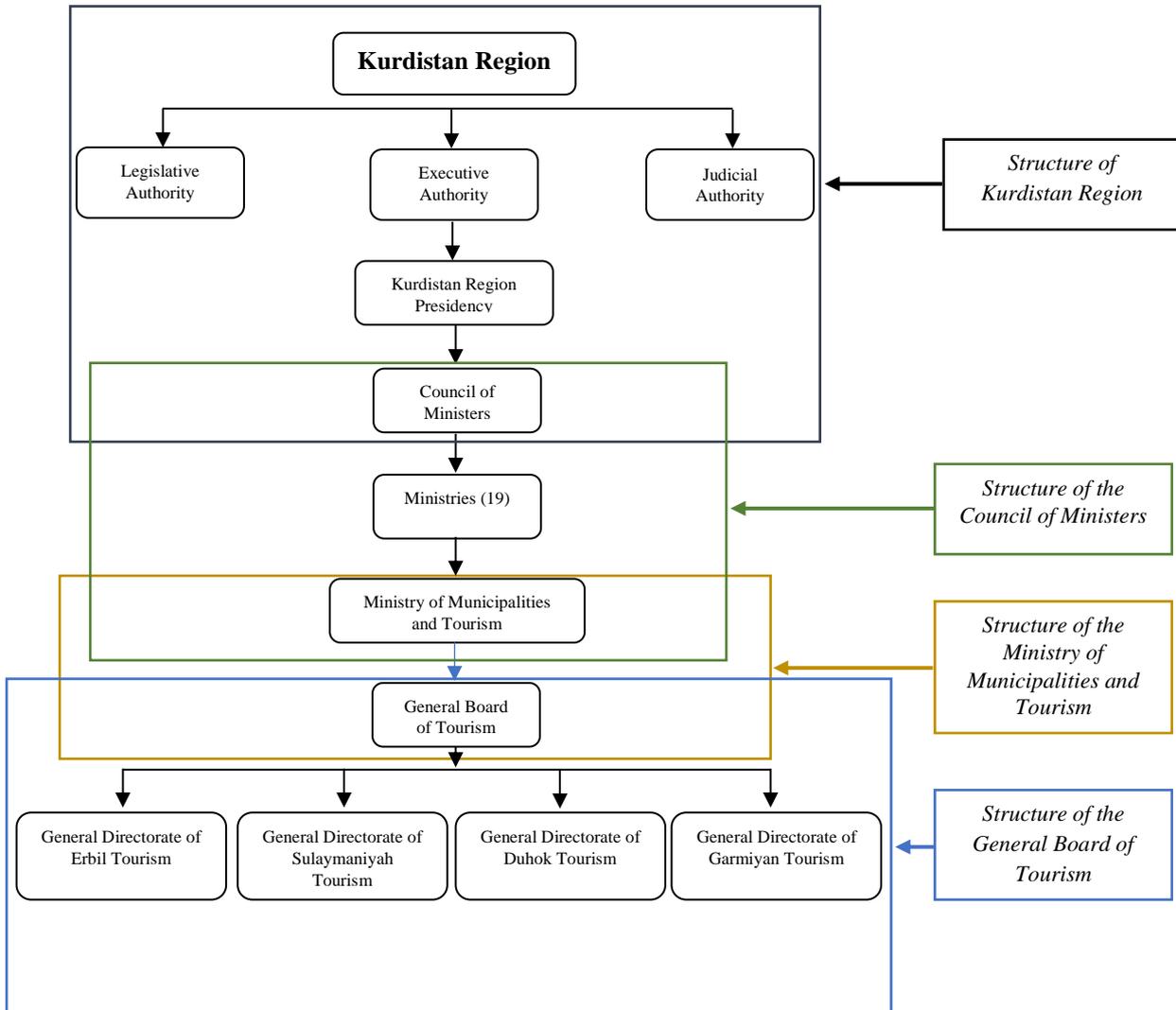


Figure 5.1: Organisational Structure of the KR through the GBT (Compiled by the Researcher³⁶)

The above figure is a broad structure of the KR which shows the hierarchy from the top of the KR down to the CoM, the ministry and then the GBT. The black rectangle in the figure represents the KR structure which consists of three authorities. The CoM is located at the bottom of the KR structure which is inside the green rectangle. It comprises 19 ministries in which the ministry of municipalities and tourism is one of them. The yellow rectangle includes the ministry structure in which the GBT is one of its departments. The last rectangle, the blue, represents the GBT. All of the authorities and bodies have specific broad

³⁶ The organisational structures are obtained individually from the websites of the KR (<http://www.presidency.krd/english/default.aspx>), CoM (<http://cabinet.gov.krd/?l=12>), Ministry of Municipalities and Tourism and the GBT (<http://bot.gov.krd/>).

organisational structures but they are not presented here in detail as they are out of the scope of this research.

The above-mentioned was a brief explanation about the general structure of the KR through the GBT. The following sections provide detailed explanation about the GBT because it is the case study of this research.

5.3 The General Board of Tourism

The GBT is “an independent entity working under the Ministry of Municipalities and Tourism” (General Board of Tourism, 2013, p. 13). It was found by legislation number 12 for the year 2010. The main office of the GBT consists of nine directorates and seven major units which are represented in the below figure.

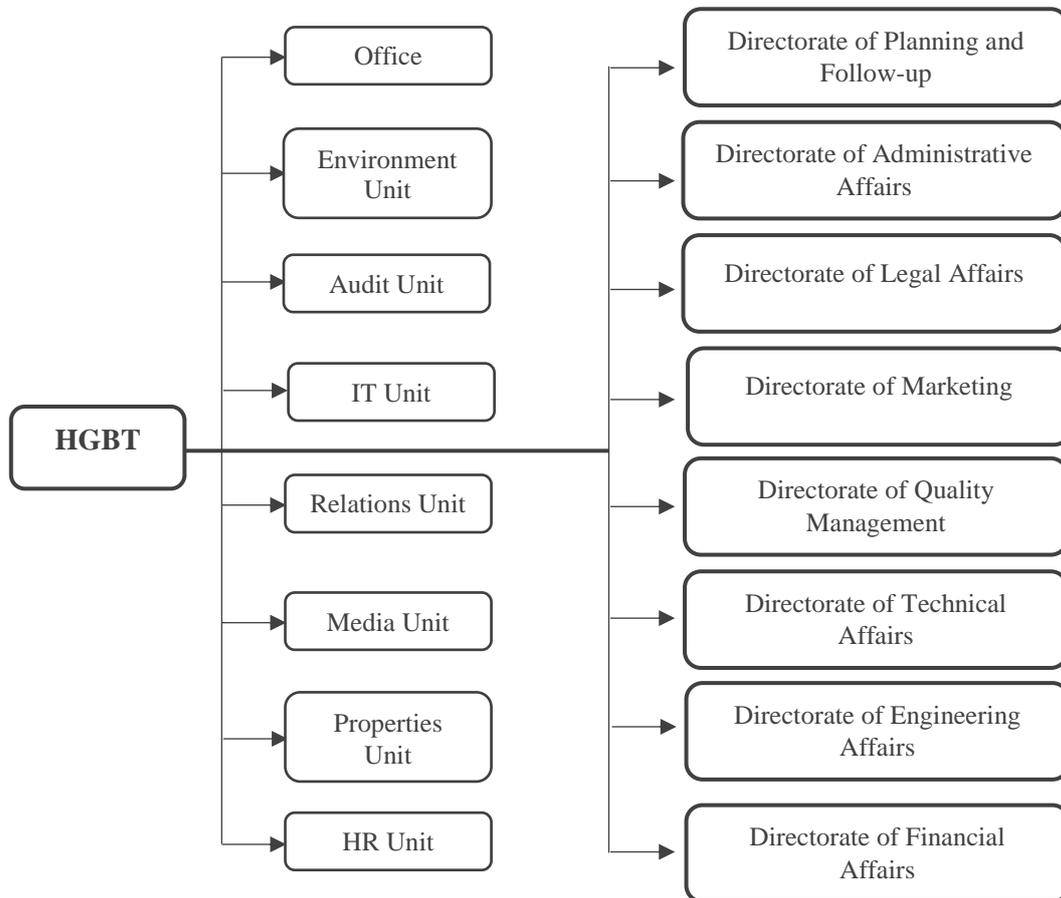


Figure 5.2: Organisational Structure of the General Board of Tourism’s Main Office (General Board of Tourism, 2013, p. 33)

Furthermore, the GBT consists of five General Directorates (GD): four GDs for Tourism and one GD for Antiques³⁷. The DGs are supposed to have a deputy DG and a secretary. Each GD consists of eight directorates, three units, and two to four Directorates of Tourism in different districts. Figure 5.3 below is the organisational structure of the General Directorate of Erbil Tourism (GDET). It is worth mentioning that the other three GDs of tourism have the same organisational structure except the directorates of tourism which are different in each province. Therefore, they will not be presented.

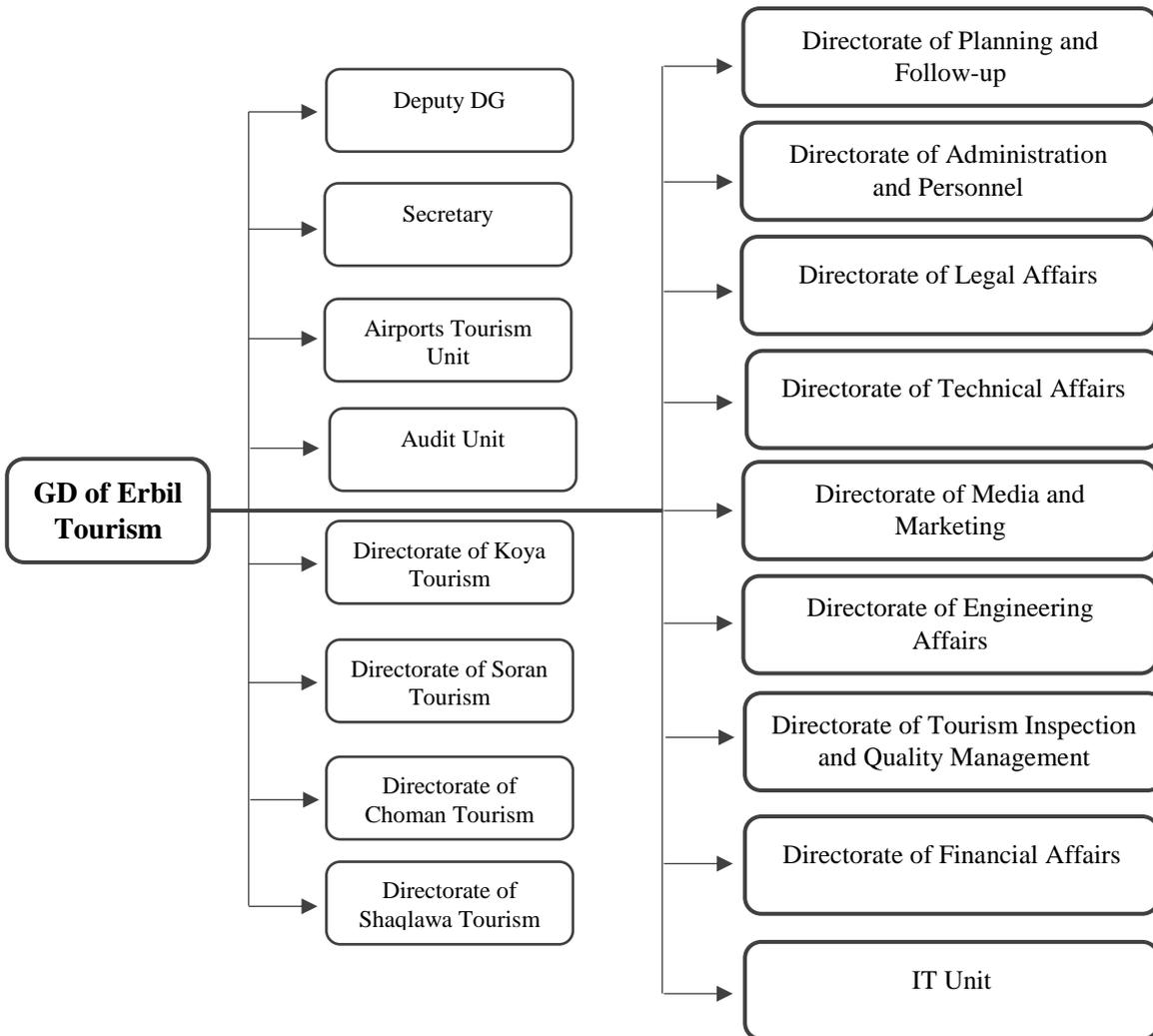


Figure 5.3: Organisational Structure of the General Directorate of Erbil Tourism (General Board of Tourism - Directorate of Administrative Affairs³⁸)

³⁷ The GDs of in the GBT are, GD of Erbil Tourism, GD of Sulaymaniyah Tourism, GD of Duhok Tourism, and GD of Garmiyan Tourism. The GD of Antiques is not included in this research because the tourism strategy do not cover the antiques.

³⁸ This organisational structure was received directly by the researcher from the GBT.

Since its establishment, the GBT formed a high-level committee called the Board Management Council (BMC) aimed at strategic issues' discussions and decision making. Table 5.2 below presents the BMC members and their organisations.

Members of the BMC	Role	Organisation
Head of the GBT (HGBT)	Chair	General Board of Tourism
Director General of Erbil Tourism (DGET)	Member	General Board of Tourism
Director General of Sulaymaniyah Tourism (DGST)	Member	General Board of Tourism
Director General of Duhok Tourism (DGDТ)	Member	General Board of Tourism
Director General of Garmiyān Tourism (DGGT)	Member	General Board of Tourism
Director General of Antiques	Member	General Board of Tourism
Advisors (two)	Members	Ministry of Municipalities and Tourism

Table 5.2: Board Management Council Members

Usually, the BMC meets every month except for urgent issues which require immediate meetings. Due to the importance of the tourism sector for the economic growth and as initiated by the Government, the GBT set their strategy in 2013. The strategic plan aims to undertake a massive development in the tourism sector by 2025.

5.3.1 Vision, Mission, Values and Strategic Objectives of the GBT

In order to set the vision and mission, GBT have depended upon several significant values and principles. These values, which represent the foundation for building the future culture of tourism in KR are respect, ethics, transparency, cooperation and teamwork, and justice (General Board of Tourism, 2013, p. 22), whereas the principles include focus on results, sustainable development, achieve benefits to society, optimise the use of resources, maintain the historical heritage, and adoption of international quality standards. Based on these values and principles, the GBT's vision is: "Kurdistan Region is a global tourist destination characterized by natural beauty and authenticity of culture" (General Board of Tourism, 2013, p. 21). The mission is to

‘develop the administrative framework for marketing and planning of the tourism sector, strengthening partnerships with the private sector and local communities, to develop services, destinations and tourism facilities in accordance with international quality standards’ (General Board of Tourism, 2013, p. 21).

Furthermore, GBT had to conduct SWOT analysis³⁹ to identify the internal Strengths and Weaknesses, as well as the external Opportunities and Threats. As part of their responsibilities, the directorate of Quality Management (QM) scheduled internal workshops with the other directorates of GBT to undertake the analysis. In the workshops, intensive discussions were going on to identify as many factors as possible. All were compiled by the QM team. For validation, another workshop was held in the presence of all the directorates to finalise the final draft of the SWOT analysis. The result of the SWOT analysis was later used for identifying the main strategic axis for developing the tourism sector. Thus, GBT set ten objectives and policies for the development of tourism sector (General Board of Tourism, 2013, p. 22). Figure 5.4 below shows the strategy map of tourism sector development.

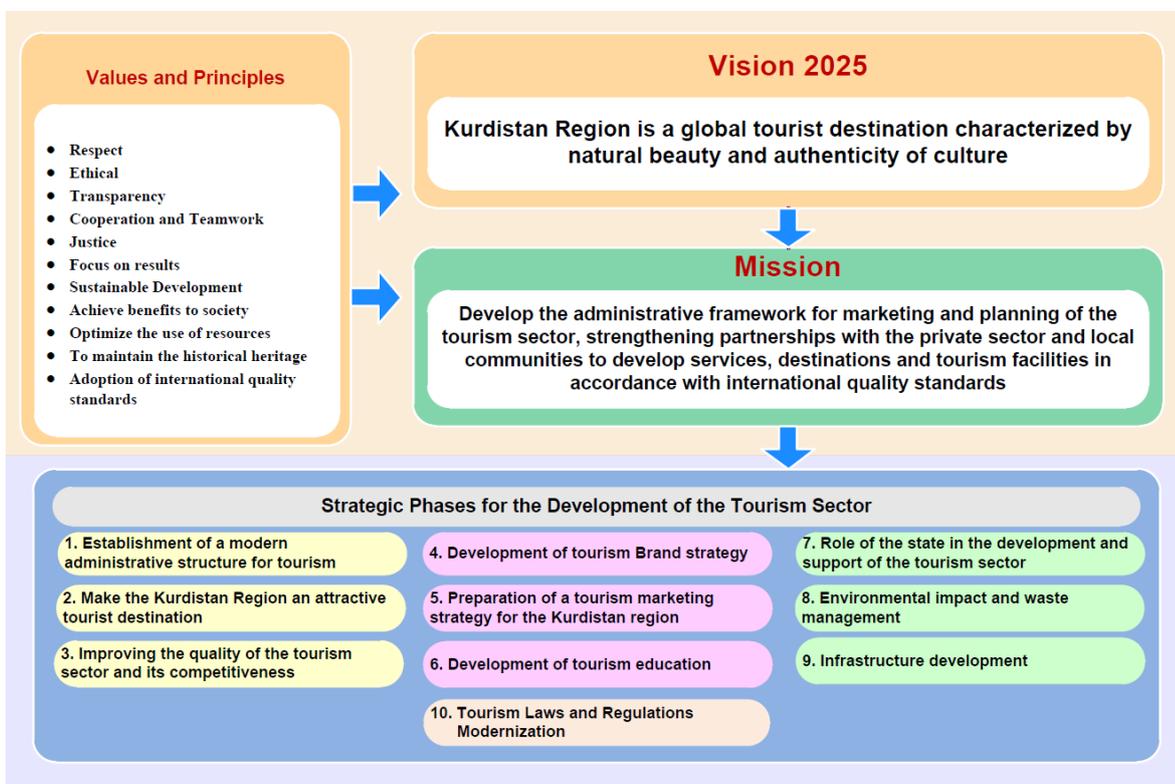


Figure 5.4: Map of the Tourism Development Strategy in the Kurdistan Region (General Board of Tourism, 2013, p. 28)

The above figure shows the values and principles which form the basis for the GBT’s vision and mission. Also, the strategic phases are organised in a way which collectively lead to the achievement of the strategic objectives.

³⁹ SWOT analysis is “an established method for assisting the formulation of strategy” (Dyson, 2004).

Further to the above-mentioned sections related to the setting of the GBT in the wider context of the KR, it is essential to move to the empirical research which is thoroughly explained in the following section.

5.4 The Empirical Research

It is mentioned in the methodology chapter that this research adopted ARP, therefore, regular field visits to the case study organisation were conducted as explained in the methodology chapter. In addition to the five visits to observe the process in general, the main empirical research for data collection was planned for the twenty first until the twenty fourth month of the PhD programme. For this purpose, the researcher conducted a visit in the period of 2nd July to 7th October 2016. According to the adopted methodology – that is, case study using ARP – the researcher was constantly observing the process and was acting as a member of the team in terms of knowledge (information) sharing and participating in the important events which, sometimes, required decision-making (Yin, 2014). This research covered the period starting from discussing the adoption of a strategic PMM tool in October 2014 and continued until October 2016⁴⁰.

As mentioned above, the four GDs of tourism are included in this research while the GD of Antiques is excluded as it is beyond the tourism strategy plan. Further, the following section elaborates on the protocol of the case study in which a summary of the empirical research is presented.

5.4.1 The Case Study Protocol

As aforementioned in the methodology chapter, observation, questionnaire, interviews and focus groups are the selected techniques to support the case study method in the data collection process. Based on the adopted ARP methodology, it was necessary that the researcher observes and participates in the process along with the GBT team. In addition to the constant observation since the beginning of the study, the main data collection process during the three months was designed in two different rounds. In these rounds, questionnaires, interviews and focus groups were the main techniques used for data collection to support the case study method.

⁴⁰ The period was extended until June 2018 for the verification of data.

As explained in methodology chapter, the first-round data collection started with designing a questionnaire. The aim was to check its validity prior to conducting the interviews. The questionnaire went through a pilot test (Yin, 2014) which resulted in a number of modifications. After the modifications, the next stage was to undertake interviews in which eight most relevant staff were selected following snowball sampling (Bryman and Bell, 2015). All the interviewees were at the strategy level because the introduction of the BSC started there. The aim was to have a clear image of BSC implementation process and to identify the most important incidents throughout the process. The interviews were conducted and recorded following which they were transcribed and processed and some preliminary results were concluded. These preliminary results were replicated in a focus group session in the presence of all the eight interviewees.

The main conclusion from the focus group session was to broaden the sample size with a focus on the operational level. The reason was that the operation level was more involved with service provision, hence the plan for the second round completely changed to include more people from the operation level. Due to the fact that interviewees were from different provinces, the arrangements for this round were challenging. The interviews with the GBT and the GDET staff were easy as both organisations were based in Erbil, the capital of the KR, where the researcher stayed during the data collection period. As for the other three GDs, the GBT provided transportation facilities for the researcher to travel to Sulaymaniyah and Garmiyan provinces whereas the DGDT was interviewed at the GBT as he was used to travelling once a week to follow up on his department's issues in Erbil (GBT and Ministry of Municipalities and Tourism as their superior bodies).

Hence, the second round of data collection started taking into consideration the results from the first round. The aim was to understand the whole process of BSC introduction and how changes emerge along with the implementation of the tool. Accordingly, the questions were designed to obtain more specific and detailed information about the concepts of the adopted theoretical framework which moves around the process of change. Therefore, with a focus on the operation level which is represented by the four GDs of Tourism more detailed information was expected to be collected about the process of change. Again, snowball sampling was adopted to select this round of interviewees. Meanwhile, a questionnaire was designed including a number of questions and was distributed to two staff to check their validity. Afterwards, the list of the questions had to be modified to help the purpose of this round. In total, 23 staff were interviewed, four of which were at strategy level while the remaining 19 were at operation level. The interviewees included staff at different provinces,

different positions, and different levels. However, the HGBT was interviewed for two roles as his actual position of HGBT and as the acting DGET. As the case with the first-round interviews, all the interviews were recorded and transcribed later; recall that some of the interviews were conducted face-to-face while others took place via Skype.

After the interviews were processed, further results were concluded. Similar to the first round, these results were replicated in a focus group session. Out of the 23 interviewees, only eight were selected to attend the focus group session as shown in Table 4.7.

After presenting a summary about the empirical research and case study protocol, the following sections elaborate detailed presentation of the case study.

5.5 Presentation of the Case Study

As stated in the methodology chapter, due to the adopted analytical technique which is the organisational-level logic model (Yin, 2014), the research process is divided into two different periods (Funnell and Rogers, 2011). The aim is to understand the process of change taking into consideration two different points of time. Therefore, this section provides a comprehensive description of the case study since the GBT's establishment in late 2010. However, the period starting from October 2014 (the researcher starting her PhD and the GBT's inception to adopt a new MCS, specifically BSC) up to October 2016 is highlighted. In order to provide an understanding of the situation before the MCS, the case study organisation will be presented in detail. Figure 5.5 below shows the different periods of this research study.

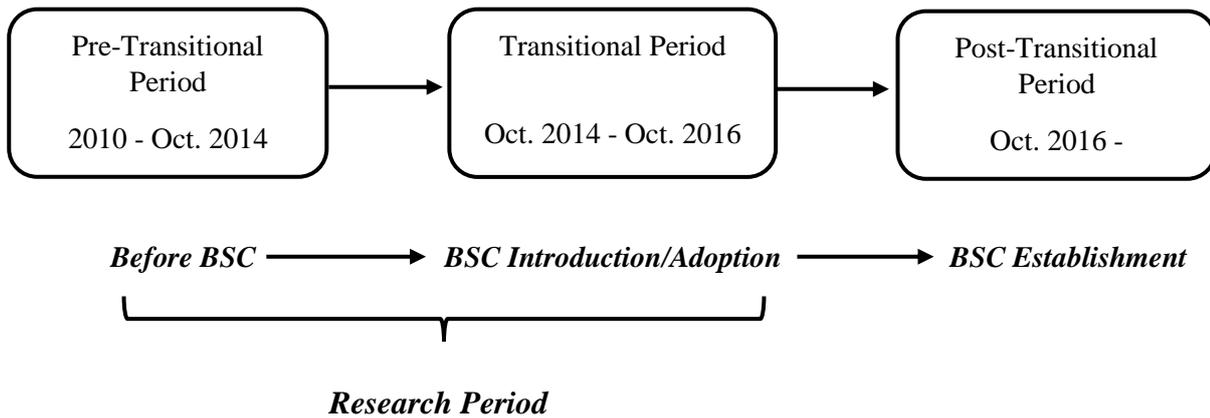


Figure 5.5: The Research Study Period

The periods shown in the figure above are explained in detail in the following sections. Afterwards, a section thoroughly presents the endeavours of the GBT to adopt the BSC as a new MCS. The pre-transitional section presents the context in terms of the events, the team involved in the process and the communications that took place, whereas the transitional period presents the process at the two levels of strategy and operation. The MCS at each level is presented taking into consideration the discussions at the senior management level, the process of decision making, cascading the new system, the involved teams, and the different practices of the system. So, in both sections, there is a discussion about what happened, who was involved, what each one's role was, what they did in each specific circumstance, and how they performed. Later sections present some of the findings and results of the two rounds of interviews as well as the focus groups held at the end of each round. The following section is a presentation of the GBT before deciding on the adoption of the BSC.

5.5.1 Pre-transitional Period

Within the fifth cabinet of the Government formed in 2005, there was a Ministry for Tourism but it did not last long. The current HGBT was the Director General for Erbil Tourism under that Ministry. In 2009 when the sixth cabinet was formed, the fifth cabinet structure downsized and, hence, the Ministry of Tourism has been reduced to a General Board⁴¹ under the umbrella of the new Ministry of Municipalities and Tourism. Since then, the HGBT was appointed to be in charge of the GBT. Based on his professional background and expertise,

⁴¹ Same structure of the GBT in the following Cabinets, i.e. seventh and eighth.

the HGBT's priority was to set a strategy for tourism; therefore, the planning department prepared a project proposal to secure budget for designing their strategy. The project was submitted to the Ministry of Planning under the investment budget. To ensure that they get their project proposal approved, HGBT and the DP went in person to the relevant organisations to communicate with the staff who had the power to approve the project. They both explained the importance of the project and the impact it would have for their organisation. They were successful in convincing the people in charge. In this respect, the DP said,

If we did not go to the Ministry of Municipalities and Tourism, Ministry of Planning, and the CoM, our project would have been disregarded. The communications we made with them resulted in the approval of the project late 2011 (Director of Planning [DP], 2016).

In order to proceed with the project, the GBT had to announce a tender. Usually, tens of companies apply to compete for such projects. In addition to the local companies, there are international companies operating in KR; therefore, they are allowed by law to apply for tenders. Ultimately, the tender was assigned to two companies in 2012. The groups were the Lebanese "TEAM International"⁴² and the Austrian "KOHL and Partner"⁴³. They were jointly assigned to develop a strategy for tourism development. Under the supervision of the GBT and the direct involvement of the HGBT, the departments of QM and DP "Tourism Strategic Plan for Kurdistan Region (Iraq)" was published in 2013 as a result of one year's persistent work (General Board of Tourism, 2013).

The other GDs and key directorates were involved in developing the strategy but to a lesser extent and, hence, each department had to compose its SWOT analysis. To develop the SWOT, each department had to hold a workshop for all the staff in order to create a participatory environment and involve them in the project. Simultaneously, the HGBT initiated working towards ISO⁴⁴ to standardise their management processes and to obtain the certification. Due to her job specification, the DQM was assigned by the HGBT to be in charge of this task. She took the responsibility and started communicating with SAI Global⁴⁵ for this purpose. They set an intensive action plan to revise the management processes of the GBT's main office, i.e. the strategy level only. The QM team held persistent meetings with all the departments in order to communicate and enforce ISO standards to be applied.

⁴² Further information is found at their website at; <http://www.team-international.com/>

⁴³ Further information is found at their website at; <http://www.kohl-int.com/en/consulting/1-0.html>

⁴⁴ ISO is the abbreviation for the International Standard Organisation.

⁴⁵ SAI Global is a leading source for the ISO and other management systems registration and certification (<https://www.saiglobal.com/>). The company's headquarter is located in Australia, Sydney but the GBT made a contract with their office of the Middle East in Lebanon (DQM, 2016).

Usually, heads of department with key staff were attending these meetings. They, in turn, were transferring the rules and standards to all the staff members in the departments. While applying the standards, there were always concerns and questions from various staff regarding the standards, so the DQM was responsible to communicate them to the company for guidance and suggestions.

Due to the commencement to apply ISO standards, they realised the urgent need to follow up on the strategy to ensure the achievement of the objectives and, hence, they requested the same groups to continue together for the implementation of their strategy. So, after long periods of communication they made a verbal agreement to proceed with the formalities and make a contract. However, at the beginning of 2014 the situation has totally changed and that the KRG started to experience a tough fiscal crisis. Therefore, the GBT's informal agreement with these groups did not proceed to become a formal contract. Regardless, the Lebanese and Austrian Consultative Groups helped the GBT in developing the Quality Standards for Hotels as a complement and free of charge (Director of Quality Management [DQM], 2016).

Moreover, the GBT entered into other agreements with local groups for different objectives of the strategic plan. For instance, a contract was made with STER Group⁴⁶ for developing the GBT's website and designing the tourism guide. During the project, STER Group team members working on the project were provided an office at the GBT. The GBT's Media Department was the main point of contact with the STER group team. So, for STER, the director of the Media Department was the source of information and the main collaborator although the team had to meet directly with other departments such as administration, human resources, public relations, and quality management. To name some of the achievements; for example, GBT's website was developed and is now available in five languages – Kurdish, English, Arabic, Turkish and Persian. To serve tourists, they published the tourism guide in seven languages – Kurdish, English, Arabic, Turkish, Persian, German and French. Further, tourism information was made available to the public via different social media channels of Facebook (in Kurdish, English, Arabic, Turkish, and Persian languages), Twitter, Google Plus and YouTube. Also, the “Kurdistan Guide” application was made available for free for both iOS and Android users in which massive volumes of information regarding maps, hotels, restaurants, attractions, shopping areas and events were provided for tourists (DQM, 2016; Responsible for Follow-up and BSC

⁴⁶ STER Group is a local commercial enterprise. More information is found on their website at: <http://www.stergroup.com/>

Software [RFBSC], 2016). Different from other applications, the “Kurdistan Guide” is distinct in the sense that it is functioning in the offline mode. The application is also available in Kurdish, English, Arabic, Turkish and Persian languages (RFBSC, 2016). Moreover, four guides (for Erbil, Sulaymaniyah, Duhok and Garmiyan provinces), 18 types of brochure (for different districts), and two types of tourism map were made available in Kurdish, English and Arabic languages. In addition to the tourism album which includes 100 pictures, ten short movies about tourism, yearly magazines in Kurdish, English and Arabic languages, tourism packages for guests, and different souvenirs are available (RFBSC, 2016).

Regardless of the fiscal crisis, the GBT did not suspend their activities and continued to improve towards achieving the strategic objectives. Therefore, they mainly depended on the GBT’s human resources and other local expertise across the government. They continued to work on their basic action plans and persistent follow-up to ensure that activities are taking place. The reality was that they did not aim to only continue but also to develop. Evidence was the HGBT’s communications with his key staff about the possibilities to standardise their processes. For this purpose, “HGBT wrote a booklet about the standards of Quality Management in organisations” (DQM, 2016). From a professional point of view, they were always consulting the universities and academics. Further, the DP was appointed to represent the GBT in the university’s committee⁴⁷ and used to attend regular meetings. The meetings were to share information about how to develop the tourism sector from scientific and academic points of view. In respect to the control system and assessment, back before strategy was in place, the DQM said,

Other organisations were setting their annual plans as simple bullet points. But different from them, we were developing relatively organised annual action plans. We had a simple format⁴⁸ including the objectives, timeline and responsible departments. The format sheets were always modified on a yearly basis. In 2013, drawing upon the strategic plan we made substantial improvements to these format sheets to include the strategic axis, tactics, and other dimensions (DQM, 2016).

Further in the same context,

⁴⁷ A high committee was formed in 2012 between the GBT and the Ministry of Higher Education and Scientific Research (MHESR) including senior management members and academics from different universities. The decree was signed by HE the Minister of HESR. The committee consisted of the Advisor to HE the Minister of HESR for Higher Education Affairs, Pro-Vice-Chancellor of Erbil Polytechnic University, Dean of the Administration and Economic School of Salahaddin University, Dean of Administration and Economic School of Duhok University, and other members from these universities. The DP was representing GBT in the committee which was meeting monthly to discuss tourism issues and present recommendations for tourism development. More than 25 meetings were held but, due to the fiscal crisis, they were forced to stop the meetings later in 2015. Therefore, the committee started communicating more via official letters (DP, 2016).

⁴⁸ Format means basic Microsoft Excel documents which were circulated among the departments to be filled and returned for compilation.

Before the BSC, we were performing the assessments in a simple disorganised way without utilising any specific tool. It was only about listing the achieved tasks in bullet points” (DP, 2016).

Hence, it was evident that the GBT did not have a specific tool or system for strategy implementation as confirmed by all the interviewees. On the other hand, also at the GDs’ level, there was a consensus among interviewees about lacking an identified system for such a purpose. For example, the DPET said,

There was no procedure for monitoring and evaluations. Staff were not required to report their achieved tasks and hence, we, as the planning department, did not know what the other departments were doing and how their performance was assessed. Simply, we neither had plans nor data and so, the process was not clear (Director of Planning - GDET [DPET], 2016)

Further, the Director of Shaqlawa Tourism - Erbil Tourism (DSHET) said, “Before BSC, it was dependant on the individual staff how much effort they put into the processes or how accountable they were for developing the tourism sector” (2016) because there was no system in place. The DZDT (2016) claimed that there was a quarterly “indirect” assessment during the meetings held in the GBT. The previous performance assessment reports might have included incorrect information (Director General of Garmiyān Tourism [DGGT], 2016).

Therefore, due to the importance of assessment and evaluation and to ensure the achievement of the strategic objectives, the HGBT implemented a verbal rule to require the planning team to take responsibility for this task. Planning team started brainstorming how to make this process happen. So, the first step was to develop a format for this purpose. Therefore, as part of their responsibilities, the QM department developed a specific format for management control in order to carry out performance assessments. During the pre-transitional period, the main task of the planning team was to coordinate collecting and combining the departments’ activities across the GBT. The process was to contact all the GDs and directorates to submit their activity reports at the end of each year. This was because the control system was designed by the CoM to be on a yearly basis (DP, 2016), so the entire annual process was taking up to four months. Accordingly, late January or early February of each year, the planning team was producing a simple report presenting each department’s annual performance and achievements although the report included basic descriptive information with little numerical results (DQM, 2016). Afterwards, the activity reports were sent to the CoM.

The QM team was persistently working to improve the GBT processes to comply with ISO standards at the strategy level only. This is on the one hand; on the other hand,

communications were taking place with SAI Global as the ISO awarding company. One of the points that the company was always asking the GBT was “what are your assessment criteria and what are your KPIs?” (DQM, 2016). In response, they were providing simple answers and evidence which were not completely adequate for convincing the company. Meanwhile, the HGBT was internally discussing the opportunities to adopt a tool for their strategy implementation. He was highlighting the advantages if they adopt a tool; for instance, first, they will achieve their strategic objectives systematically. Second, they could manage and measure their performance with a defined control system. Third and last, they could improve their organisation’s performance and ultimately the possibility to make a change. In this way, they would be able to improve their activities and implement them more properly. Ultimately, they “could standardise their performance and overcome the continuous criticisms of SAI Global” (DQM, 2016).

Meanwhile, the researcher was investigating to identify an organisation to adopt as the research case study. The organisation should have the strategy in place and should provide consent to facilitate the research through providing all necessary data and information to the researcher. Hence, she approached the GBT and communicated her request with the HGBT who was understanding, and cooperative. In late September 2014, a verbal agreement was made between the HGBT and the researcher to introduce a new MCS with attention to the BSC. Accordingly, October 2014 could be considered the actual onset of the process as the GBT began investigations for a modern scientific system. Although the BSC was suggested, they had to study other alternatives to find a proper one in terms of properties, functionalities and cost. The ensuing period to the pre-transitional period is presented in detail in the following section.

5.5.2 Transitional Period

The transitional period starts from October 2014 and continues up until October 2016 (Figure 5.5). At the beginning of the period communications took place between the researcher and HGBT over adopting a MCS tool. Due to the fact that the decision was made to first adopt the system at the strategy level, and later cascade it to the operation level, this period is divided into two sections as depicted in the figure below.

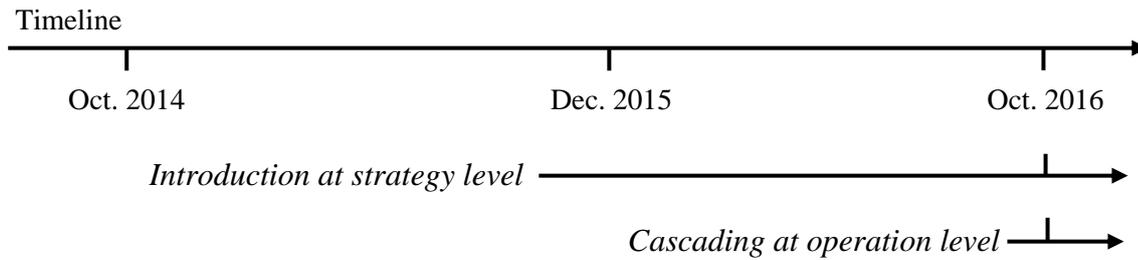


Figure 5.6: Transitional Period (BSC Introduction/Adoption)

The above figure shows that working at the strategy level took place during October 2014 to December 2015, whereas cascading the BSC to include the operation level started in January 2016 up until October 2016⁴⁹. Furthermore, the following section elaborates on the MCS at the strategy level.

5.5.2.1 Management Control System at the Strategy Level

In October 2014, the HGBT started to raise the issue of adopting a MCS in the BMC meetings⁵⁰. The researcher was not allowed to have access to the minutes of the meetings but, during the interviews, the HGBT revealed relevant information. So, in one of the meetings the HGBT stated that early October 2014 they discussed this issue in one of the BMC meetings. He added that throughout the discussions which were going on at the upper level, there were proponents of and opponents to the idea of adopting a new MCS. However, after a few meetings the idea was approved in a consensus (Head of the General Board of Tourism [HGBT], 2016). It could be concluded that the approval did not take long as the team started investigation about proper tool options in two months. For a comprehensive presentation of the MCS, this section is divided into sub-sections to highlight the following: the communications at all levels internally and externally; investigation for a proper tool/system; the establishment of a unified action plan; the setting of a concrete performance evaluation format; and the decision to hold a general meeting for cascading the BSC.

⁴⁹ Based on the regular communications between the researcher and the GBT team, working on BSC is continuous to date; however, the period and data collected for this research are until October 2016.

⁵⁰ Not much could be learned about the content of these meetings due to their confidentiality.

5.5.2.1.1 The Communication Perspective

In order to establish a concrete basis for a new MCS, it was essential to intensively communicate it inside and outside the GBT. Hence, the first perspective utilised to adopt the BSC was the different communications as one of the strategies that the HGBT depended on. As a trial run, the adoption of a new MCS “was first decided to be at the strategy level” (HGBT, 2016). For this purpose, the HGBT set a verbal rule for establishing a team consisting of key staff (hereafter task force) to search for a proper MCS. The task force members were the DQM, Director of Information Technology (DIT), the DP, and QM staff who were relevant to the topic to a great extent. They started daily meetings to discuss options of a proper tool for strategy implementation and performance measurement. The meetings ranged from one hour to two hours (DQM, 2016). Each member was given a task by the HGBT to handle. For example, the DIT was responsible for searching companies who provide such services. The DQM was responsible for investigating the aptness of the provided options by the DIT, and the DP was responsible to set up a mechanism for follow-up and evaluation. Discussions were about the destination and direction of where they want to go and how they get there. Each member of the team was providing opinions about the different options. The HGBT as the leader was motivating the team to contribute to the process and have their inputs so that they made a good selection and strong decisions.

During the meetings, it was found that the understanding of both the DIT and the DQM about the MCS was corresponding to the understanding of the HGBT (Director of Information Technology [DIT], 2016; DQM, 2016). Therefore, there was agreement with most of the discussions. However, the DP had a different perspective at the beginning whereby he believed that the idea of a new MCS adoption will not succeed. Regardless of the different perspectives, the HGBT was requiring active immediate reports from the task force about all their activities. In return, he was providing them support, guidance and possible facilities. In this context, he said, “the task force were actively undertaking the tasks and responsibilities” (HGBT, 2016). However, while observing the process during her second field visit, the researcher noticed that the DP was excluded to some extent from the process; he was only asked to attend a limited number of task force meetings. This was due to the existing culture of organisations which is related to the fact that the KRG has not yet adopted e-government; therefore, organisational actors across the KRG including the GBT are used to the old classical style of management (RFBSC, 2016). The RFBSC stated that “staff tend to work manually and deal with hard copies of documents” so, any different style, particularly electronic, is “not a preference and staff rarely adopt it” (RFBSC, 2016). Hence,

as one of the old-generation staff, the DP was used to the manual processes. As a result, he was covertly impeding and resisting the idea and therefore was partially excluded. However, the DIT suggested that the existing old-fashioned culture of organisation management requires an “administrative revolution” across the KRG. This is also the HGBT’s principle to carry out an “administrative revolution” particularly in such critical circumstances.

Further to the communications with the task force, the HGBT established good communication with all the other directors in the GBT. One of the existing rules was holding weekly meetings with all the directors of the HGBT. The purpose of the meetings was to present their activities in the last week, discuss the next week’s plans ahead, and exchange information about the opportunities for development purposes. Therefore, it was a good opportunity for the HGBT to introduce the idea of a new MCS adoption to them. The perspective was based on the fact that these directors’ positions on the hierarchy were located under the HGBT’s authority; they were responsible for running different functions, and also they would be compelled to adopt the selected tool afterwards. These directors were not part of the task force but were entitled to be involved in the adoption at later stages. Further, it was a common habit that all the directors see the HGBT early every day for a ‘good morning’ meeting. If one of the directors did not go to see the HGBT to communicate his “to-do” list for the day, then the HGBT, himself, would pick-up the phone and call the “absent” director to say “Hello, I just wanted to know how you are today” (HGBT, 2016). In this way, the leader was keeping the relations strong and could directly control everything in order. So, the directors were certain that their everyday presence in front of the HGBT was a must; therefore, they ensured that they adhered to this routine.

This was also related to the specific culture of the KRG. In other organisations, it is difficult to see the DGs in person and, hence, influenced by their peers, the staff of the GBT were expecting the same. The DP stated that it is very challenging to “persuade staff of a particular organisation within a bigger sphere to perform differently than what they are used to, or different from their peers in other organisations” (DIT, 2016; DPET, 2016), although the HGBT had a different perspective in which he cut the distance between the staff and himself maintaining the direct contact with them. Otherwise, they will never abide by new systems and modifications. In this respect the HGBT stated that the surrounding environment had a significant impact on the OCL as some staff compared themselves with staff from other organisations and, so they did not have belief in the new system recently adopted in the GBT. In support of this, he said,

I held a survey in the GBT to find out the extent to which staff are persuaded with a new system. It was revealed that 60% of the staff do not have a conviction about new systems and tools. More than that some of them considered me “insane” as people are starving whereas I am talking about such an idea (HGBT, 2016).

Simply, because staff were expecting their payments as before, the fact that the HGBT is initiating a modern system was not an ordinary aspect for them. The HGBT further referred to the people’s mindset which is different:

One of the biggest challenges is the existing OCL which is very difficult to change. The challenges that the western organisations encounter are much less than ours. Western people do not have such difficult mindsets to oppose planning processes and proper implementations of plans (HGBT, 2016).

He believed that the western societies including governmental organisations are used to the modern management. So, any business planning through implementation and evaluation are fundamental aspects for them, whereas the case was different in the KRG and much more complicated. They were not familiar with the modern management perspectives. However, the DQM (2016) said, “such systems need modern mindsets, so, the existing staff’s mindsets are very difficult to match new systems and eventually the implementation is impeded”. Another issue related to the organisational staff’s mindsets was if they lack knowledge about how to implement a task then they would blame the system for not being appropriately designed (HGBT, 2016). Therefore, the HGBT believed that this should be overcome by persistent direct contact with them, although the Director General of Garmiyan Tourism (DGGT) suggested that KRG staff are never content with the relations. The more they are connected with higher levels, the more they ask for further higher levels. Therefore, he said that “simply, all Kurds⁵¹ suffer from psychological disorder” (DGGT, 2016).

In addition to the above-mentioned, the HGBT decided to hold introductory sessions for more staff in the GBT and hence “there were weekly orientation sessions for the directors and officers to introduce the importance of MCS for them” (DQM, 2016). The sessions were planned to take up to one hour, in which explanation about the topic was presented by the HGBT where the attendees were welcomed to interact and ask questions at any time. There was not much discussion about criticising the idea but only queries about the functionality and advantage of the system for them. The researcher attended two of these sessions in which all the staff were eager to understand and learn more about it. In return, the directors and unit officers who attended the orientation sessions were required to hold other orientation sessions at lower levels. It was necessary to disseminate the idea across the GBT to ensure that all staff are informed. These orientation sessions started in late October 2014 and

⁵¹ ‘Kurds’ here refers to the governmental staff.

continued until late January 2015. By then, all of the organisational actors were informed about the MCS adoption plan. They were all equipped with adequate information for the next stage which is the commencement of a new MCS. In short, the teams were made updated and informed about the importance, seriousness, and high priority of the topic to the GBT. In addition, the directors' personal commitments to their tasks and responsibilities have always compelled them to try their best and learn more (DQM, 2016; HGBT, 2016), whereas the staff believed that without the determination and persistence of the HGBT this system would not have been possible (DIT, 2016; DP, 2016; DQM, 2016; RFBSC, 2016; Staff of Quality Management [SQM], 2016).

On the other hand, the task force was engaging in external communications with universities and professional bodies. For example, in a meeting of the university committee, the DP explained the BSC and received "very good feedback from them, who were impressed by the competent tool we decided to adopt" (DP, 2016). Further, they consulted a number of KRG organisations' experts such as the Ministry of Planning, the Ministry of Municipalities and Tourism, and CoM to discuss and receive feedback. The communications were organised informally based on personal relations. All the feedback was positive, which was a good motivation for the adoption. In this respect, the DP (2016) said "whereas the World Bank was always asking other KRG organisations to set a comprehensive strategy, they were happy with our strategy but only suggested we implement it systematically". He further added that the Ministry of Planning sent them an appreciation letter for their outstanding efforts in writing the strategy. The following section presents the team's investigation to find a suitable tool/system for their strategy implementation and performance assessment.

5.5.2.1.2 Investigations for a Proper Tool/System

In addition to the communications undertaken internally and externally, the second perspective adopted was the technicalities and searches for a proper tool; it was significant to focus on the role of the IT department. Meanwhile with the new MCS discussions at the BMC level and before its approval in late November 2014, the HGBT assigned the responsibility to the DIT to investigate options for a tool. Therefore, he started contacting a number of professional companies that were specialised in this area. The DIT had a good

background and expertise⁵² in the area which enabled him to effectively communicate with the companies and accordingly to draw a logical comparison between the different options they were offering. While searching, there was particular attention to the BSC. The purpose of these contacts was mainly to ensure that they are willing to provide the service to KR. He was carefully studying the companies in terms of price and functionality. As a result of two months communications, he shortlisted three companies and made an agreement that the companies' representatives go to the GBT and make a presentation to the task force team. The three companies were SAP⁵³, TYCONZ⁵⁴, and BSC Designer⁵⁵. Eventually, DIT was determined to identify a proper tool which helps satisfy their needs in terms of strategy implementation and performance measurement. However, the DIT stated, "at the beginning, the HGBT was personally searching for proper tools and comparing the available options with each other" (DIT, 2016). So, after agreement, representatives from the three shortlisted companies were scheduled to provide a presentation on specific dates in January 2015. In this respect, the DIT said,

Identifying one of the tools and deciding upon the shortlisted tools took almost one month and a half. SAP presented their offer but was very expensive. Representatives from TYCONZ Company came and made a presentation to us. The system had so many features but again was very expensive while the BSC was the best option among all (2016).

Consequently, the GBT had come to a decision to adopt the BSC due to its functionality in respect to the cost, flexibility and suitability (DIT, 2016). In the same context he added,

BSC was decided upon due to the fact that it is easy to deal with KPIs, and the software functionality to present the data in graphs which is considered an advantage of the software to ease things for those who are not very good computer users. This is via identifying their performance in percentages and different colours which shows them where they are and how to improve their performance (DIT, 2016).

The decision regarding the BSC in February 2015 is considered its concrete inception. At this stage the software purchase was not yet made. However, BSC Designer, which is specialized in KPIs, scorecards and strategy maps ensured the GBT that they are willing to

⁵² The DIT is an expert who has been working in the area of management and IT for over two decades in Germany.

⁵³ SAP is originally a German multinational software corporation that develops enterprise software to efficiently manage business operations and customer. SAP stands for, Systeme, Anwendungen, Produkte, which are German words for "Systems, Applications and Products". More information is found at; <https://www.sap.com/index.html>

⁵⁴ TYCONZ is one of the SAP-certified consultancy firms. It has a solid track record in providing effective expertise in "SAP implementation, development, training and support in the MENA region". More information is found at; <https://tyconz.com/>

⁵⁵ BSC Designer is a consulting company and software development. It focuses on business intelligence solutions and strategy management. The company's major product is BSC Designer, which helps CEOs and top-managers to set up and implement their strategy using BSC framework. More information is found at <https://bscdesigner.com/>

provide all support and information required to better understand the tool. In May 2015, a trial version was downloaded to familiarise the team. In addition to the DIT, two of his staff members were involved in the task to learn and familiarise themselves with the tool. It is originally a digital system which enables professional organisation of all data and information. The DIT and two of his staff members were working together to orient and teach themselves (DIT, 2016). If the team encountered any challenge, they were directly communicating with the company for guidance and solutions. The company were providing limited support which enabled the DIT team to proceed with learning the system. Although the task was not very challenging for the team, in general this process was going very slowly.

Further to their self-education, the team had to provide teaching sessions for another team who were mainly responsible for evaluations and follow-up (this is elaborated on in the next paragraphs). Therefore, the IT team set a schedule to meet with the evaluation team twice a week to assist them in understanding the software and to provide opportunity for further discussions. However, to ensure that the software was matching their objective, they used some of the data obtained from the planning team and inserted them into the software to examine their applicability. They all continued working on the trial versions until June 2015 where they decided to purchase the software. In this respect the DIT said,

We used the trial version for five months⁵⁶ and were communicating with the company showing how serious we are to work with them and therefore, they were understanding and continued providing support (2016).

However, the HGBT referred to the general culture of the KR as a very difficult culture in some aspects. For instance, he was questioned by higher authorities over why he purchased the software⁵⁷ during such a financial crisis that the KR is going through. Further, he explained the influence of the general culture and resultant consequences:

One of the major challenges we have is the tough OCL which is very difficult to subject to any kind of change. Compared to the foreign organisations, we have many more difficulties than them. This is because we do not have adequate mindsets how to plan and perform. Another difficulty is the surrounding OCL. For example, certain staff compare themselves with other staff from different organisations which is a major problem because most of them have no confidence in the new system (HGBT, 2016).

However, with the persistent work, effective communications and some compromises made in certain circumstances (discussed in detail in later sections), the existing tough culture was due for obvious changes.

⁵⁶ They used trial versions with different accounts and on different computers.

⁵⁷ BSC Designer software costing around £1,200 (HGBT, 2016).

Throughout the period, the HGBT was consistently reported the updates by the DIT. Also, after discussing the issue with the task force, they all came to the same decision to purchase the software. Thus, based on his authority, the HGBT approved purchasing the software in October 2015. After the approval was granted, it had to be internally processed for budget allocation. Later, they communicated once again with the company to discuss what packages they have. Based on their difficult financial circumstances, they were able to purchase only one user license without paying for training and maintenance. The software was installed on a PC in the GBT's main office (RFBSC, 2016). The following section provides an overview of the QM team in establishing the action plan.

5.5.2.1.3 Establishment of the Action Plan and Drawing-up the BSC

Further to the communications and the investigations to identify an appropriate tool, the QM team – and particularly the DQM – was intensively engaged in the process from the very beginning. The team had two major tasks – these were their endeavours to comply with ISO standards to obtain the certification, and the preparations for the adoption of a new MCS, specifically the BSC. In respect to the first task, after the approval of their strategy, the HGBT verbally ordered them to work towards ISO standards. Therefore, in January 2014 he assigned the DQM to start communications with a granting company. The DQM involved one of her staff in this issue. Based on investigations, SAI Global was selected for this purpose. Accordingly, communications started between the two sides to set a working plan⁵⁸. They collaborated for eleven months to ensure that the standards were complied with. The procedure was agreed in a way that the company gives instructions to the DQM and in return, she communicates them to the other GBT departments. When the task was accomplished in collaboration with the departments, she had to share it with the company for revisions. If required, further comments and suggestions were given by the company until they reach the required objective and standard. As a result of the hard work that the team exerted for nearly one year, their endeavours succeeded and, hence, they were awarded the ISO 9001:2008 Certification⁵⁹ (Appendix X) in early December 2014 which was an outstanding achievement for them (DQM, 2016). For this occasion, the GBT organised an event to which relevant organisations and representatives were invited⁶⁰ (DQM, 2016).

⁵⁸ This issue will not be discussed in detail because it did not take place within the period of this study.

⁵⁹ ISO certification is awarded at the strategy level only, i.e. the GBT excluding the GDs (DQM, 2016).

⁶⁰ The researcher as the Ex-Director of Quality Assurance at KRG Ministry of Planning was invited but she could not attend because she started her PhD in the UK.

In respect to the action plan and performance evaluation, since 2012 the GBT were utilising specific format sheets for preparing these two tasks. As stated earlier, the format sheet for the action plan was simply about listing the activities to be implemented in a year's time while the format sheet for performance evaluation included a number of questions according to which departments have to submit their report including answers to all the questions (DP, 2016). Afterwards, the GBT had to change both formats to comply with ISO standards around mid 2014. In respect to the action plan, the HGBT requested that the DQM modified the format, taking into consideration ISO standards. The DQM and her staff started a rigorous search and communication to reach a proper effective format to be generalised across the GBT's main office. They were both investigating online resources and other documents to improve the format sheet and make it more practical. During the field visits, the researcher observed that there is an outstanding collaboration between the two members of QM. This was confirmed by both of them when they were interviewed, although the utilised action plan format has always been criticised by SAI Global.

In October 2014 when the decision was made by the HGBT to adopt a MCS, the QM team, again, had to reconsider the action plan formats because they were not efficient enough for the purpose. Further, the GBT were criticised by SAI Global for the lack of clear KPIs along their working together for around a year. Thus, another order was made by the HGBT to redesign the action plan format to comply with the potential new MCS. For this purpose, the DQM once again had to go through persistent discussions and communications with her staff. However, at the beginning it was not clear for them exactly what modifications are required as they were not certain about which tool they would adopt. In January 2015, the decision was made for the adoption of the BSC and, accordingly, the team focused their attention to prepare a format which enabled collecting the required data for the tool. The DQM and her staff were working on the format for one hour on a daily basis. As mentioned earlier, there was an evident strong sense of team work which helped the smooth running of the task. Therefore, in February 2015 they were able to prepare a slightly modified draft of the action plan. Due to the adopted ARP (Shani and Pasmore, 1985; Noffke, 1997; Eden and Huxham, 1999; Huxham, 2003; Coghlan and Brannick, 2014), as part of the team, the draft was sent to the researcher for her input. Revising the draft in two weeks, it was found that the action plan was still not very well organised. It included a number of limitations: for instance, the activities' timeline was not specific; there was a lack of a clear relationship between the tactics; the strategic points in the format were not related to the GBT's main

strategic plan objectives; activities and tactics were not prioritised; repeating and extraordinary activities were not classified; and KPIs were still not clearly identified.

In general, the team were not clear about how to draw-up the BSC due to their insufficient knowledge. Therefore, they were working on preparing a format to include both “draw-up” of the tool and “action plan”. Hence, at this stage the format included some specific information as shown in the table below:

Strategy Axis	Objectives	Tactics	Impact	Related Department	Period	Estimated Budget	KPI
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Table 5.3: The First Modified Format of the Action Plan

The “strategy axes” were extracted from the GBT’s strategy. Each strategy axis comprised a number of “objectives”. Each department had to identify all the strategy axes and objectives related to their specification. Further, “tactics” were employed to determine the action needed to perform the objectives. The “impact” was to identify whether each tactic is considered high, medium or low while the responsible department for implementing the activities was listed in the format as “related department”. The “period” was to identify the timeline for each activity. The “budget” was also required to be estimated and included in the format. Finally, “KPIs” represented the percentage of the achievement of the activities. It is to be mentioned that none of the BSC four perspectives was identified in the format at this stage.

On the other hand, in addition to the QM team, the HGBT was closely supervising the process. As part of his leadership responsibilities, he was regularly meeting with the task force team. By then, the meetings were being held two to three times a week. The purpose was to discuss the action plan and provide guidance and instructions. At the early stage, not many comments were made by the members. However, all of them were assigned by the HGBT to prepare their action plans with their respective staff. Further, in the weekly meetings with the directors and unit officers, he also made a verbal rule ordering all of them to prepare their own departments’ action plans according to the draft prepared by the QM team. They all had to conform to the rule as it was made by the top person in the organisation. Again, a general orientation session was scheduled for all the lower management staff. The session was delivered by the HGBT aiming to highlight the importance of the BSC and also to provide support on how to prepare action plans. The session lasted for around two hours.

During the session, much discussion took place which resulted in more clarification and understandings. With the support provided by the leader and the QM team, along with the team work and communications within departments, each department was able to prepare its own action plan in a relatively short time.

In May 2015, due to the hard work put in by all GBT staff and departments, a compiled draft of the action plans was again communicated with the researcher. A thorough revision of the draft revealed that there are still limitations in the action plan draft. Therefore, the researcher provided them with a number of comments for improvement purposes. The comments were many; they included: politicians' viewpoints are not considered in the SWOT analysis; timing for each tactic/activity is not precisely identified; relationship between tactics is missing; objectives and activities are not prioritised; repeating and extraordinary activities are not classified; and the KPI for each activity is missing. Additionally, a couple of suggestions were provided such as to relate strategic points in both "action plan" and "strategic plan" in a way to create questions in terms of interrelating strategies in both. Second, in order to do this task properly, they had to negotiate the action plan more with other relevant departments. The assessment at the strategy level revealed that the collected information is not adequate and hence they had to modify the action plan format shown in the above table. At this stage they removed both the impact and KPI columns. They assumed that the impact column should be deleted if they prioritise the objectives. Further, identifying start and end dates of each activity would signify KPIs as insignificant and hence they deleted them. It is necessary to recall that the action plan draft was solely designed by the local expertise of internal organisational actors who lack adequate knowledge about the tool.

After the receipt of the researcher's comments and suggestions, the QM team had to transfer them to the planning team as part of their responsibilities. The planning team, in return, had to work on the modifications to the action plan format considering all the provided comments and suggestions. These modifications were made in the GBT in two months. To make it happen, planning team scheduled individual meetings which were held with each department to explain the changes for their action plan. For instance, the discussions with the directorates of administrative affairs and engineering were efficient in terms of their understanding to the task in general; however, the discussions with directorates of marketing, finance, legal affairs, and technical affairs were challenging. These latter departments were resistant to modernising their work and were not able to easily enhance it. Early in July 2015, a compiled revised draft of the action plan was prepared and submitted

to the QM team. Once again, the QM team communicated with the researcher requesting revisions and suggestions. It was evidently noticed that the draft is much more improved.

However, the GBT had to quantify the KPIs so that they are measurable and accessible. Likewise, the researcher’s feedback was sent to the QM team around the middle of July. The feedback was discussed between the QM team and the planning team until they reached a final form. Afterwards, the planning team had to go through the same procedure of meeting with the departments individually to discuss how to quantify the KPIs. The directorates were acting the same way in terms of their comprehension of the task. As a result, in early August, the action plan was adequately organised and was ready to be executed. The modified draft included the items shown in the following table:

Strategy Axis	Objectives	Tactics	Impact	Period	Estimated Budget	Related Departments	Coordination Type	KPI
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Table 5.4: The Second Modified Format of the Action Plan

The modifications were evident as they specified not only the responsible department to implement an activity but all the related departments. Further, a column was added to determine the type of coordination between the related departments. Also, the KPIs were quantified and were divided into two columns each for six months.

As a result of the efforts exerted by the QM and planning teams to prepare the action plan, they were finally able to generalise the modified version across the GBT for application. The final draft was active until December 2015 where the BSC software was purchased. Then, in December and as a requirement of the preparation for the general meeting, the QM’s team added more columns to the action plan format which is discussed in the MCS at the operation level sections. On the other side, in order to examine the applicability of the action plan throughout all stages, they had to check it with a performance evaluation mechanism to assess its efficiency. The design of the performance evaluation was another task that the QM’s team was involved in as they were instructed by the HGBT. For this purpose, the QM’s team had to collaborate with the planning team to design a format for it. This issue is elaborated on in the following section which presents the setting up of the performance evaluation format.

5.5.2.1.4 Designing Performance Evaluation Format

In addition to the above-mentioned perspectives followed to identify a proper tool in which the planning directorate team were involved in the process from the beginning, they were intensively involved in two tasks. One of the tasks was to collaborate with the QM team to work on the action plan. In January 2015, the HGBT made a verbal rule that all the directorates were to write their action plans. Thus, the action plans were prepared according to the format provided by the QM's team. In May 2015, the QM team transferred the first feedback of the researcher to the planning team so that they modify and spread them among all the other departments. For this purpose, the planning team scheduled individual meetings for around one hour with each department. Again, in July 2015, the second feedback from the researcher was transferred to the planning team by the QM team. Like the previous time, they met each department individually for around one hour to discuss the comments and suggestions. As mentioned earlier, communications with the departments were not the same. For example, directorates of administrative affairs and engineering were effectively receiving the comments and doing the required amendments whereas the directorates of marketing, finance, legal affairs, and technical affairs were intractable as they were resistant to any change or modifications.

In respect to their second task, i.e. performance evaluation, the DP stated that since the GBT establishment they were responsible for planning and follow-up. Their main responsibility was to evaluate departments' performance on a yearly basis. For this purpose, they organised a specific checklist in which departments should submit a report taking into consideration all the requirements of the checklist. The departments were contacted in October each year. The arrangement was to submit the report to the GBT's directorate of planning at the end of December. No evidence was required as proof of task achievement. Accordingly, there was no assurance or double-check of what each department submitted. This mechanism continued until the end of 2015. When all departments' reports were received by the planning team, they were compiled and submitted to the CoM⁶¹.

In January 2015 after the decision was made for BSC adoption, the planning team was instructed by the HGBT to organise a format for performance evaluation. It was evident that the action plan application across the GBT required assessment to examine its practicality and functionality. However, the planning team was not able to design a proper systematic format. Therefore, they continued to utilise the existing formats: one format for assessing

⁶¹ There was a rule that each organisation had to organise and submit a report with the achieved tasks to the CoM on a yearly basis.

the GDs' performance⁶² consisted of 21 points (Appendix XI) and another one for assessing the Directorates consisted of 12 points (Appendix XII). The DP said that the formats were not designed professionally as they only included questions in which the answers were based on a Likert Scale (Allen and Seaman, 2007) ranging from one to five in which one is the lowest and five is the highest. In order to effectively undertake the assessments, in early April 2015, an administrative decree was signed by the HGBT for a team formation including four members in the GBT. The team consisted of the DP and the directors of technical affairs, engineering affairs, and media. In addition, one member from each of the GDs of Erbil, Sulaymaniyah, Duhok and Garbiyan were included in the team which totalled eight members. The procedure was to arrange field visits to GDs and Directorates to undertake performance assessments on site. Accordingly, the team undertook their first-round assessment by the end of April 2015. During the assessments, they asked the responsible staff the assessment criteria one by one and, based on the staff member's response, they scored the particular criteria/point (DP, 2016). In an interview with the researcher, the DP stated that the process was not always fair as there was room for corruption by scoring higher than the department deserved. This is because, during the assessments, respondents were not required to provide evidence documents to support their responses (DP, 2016). It was due to these assessments that the action plan formats had to undergo modifications as explained above. It is worth mentioning that until the year-end of 2015 three rounds of assessments took place in April, July and October.

On the other hand, recalling the BSC trial version's download in May 2015, the HGBT issued a verbal rule for the establishment of a team to be in charge of the BSC software. The team had to be supervised by the DP, two staff from planning, and one member of staff from media. Apart from the DP, the other three members had to learn everything about the software. Therefore, when the assessments were undertaken by the planning team, they were inserting the data into the software. Alongside this process, it was realised that the format used for performance evaluation was serving the purpose. It is worth mentioning that, in addition to IT team, the HGBT⁶³ was personally working on the software to broaden his information and learn more about it. Because the trial version was installed on a laptop which was used by the IT team during the working hours, later, the HGBT used to take the laptop for further learning in order to teach the new functions to the team afterwards. This practice

⁶² GDs were not applying BSC yet; however, they were included in the assessment as a procedure followed by the GBT after they had their strategic plan.

⁶³ The HGBT has a BSc in Engineering and a MBA with two decades' experience working in the PS in addition to his English Language proficiency.

showed that the collected data from the evaluations were not enough for the software to calculate the necessary results.

Accordingly, at the end of this stage and in December 2015, the planning team had to undertake more modifications to the utilised formats according to the different feature requirements of the BSC software (discussed in detail in later sections). The following section provides a general overview about the general meeting for the purpose of cascading the BSC across the GBT.

5.5.2.1.5 General Meeting and BSC Cascading

The final perspective to present in this section is cascading BSC across the GBT including the GDs – i.e. operation level. After a few months of executing the BSC in October 2015, it was evident to the task force that there was no possibility of obtaining effective results from the tool. The tasks and activities were difficult to quantify and measure. Hence, for better results, they were determined that it is essential to cascade BSC across the GDs. Because the GBT is responsible for strategy setting while the GDs are responsible for these strategies' execution, it was necessary to involve them in the process. Therefore, this issue has been raised in the BMC for discussion. In their meeting in late October 2015, the HGBT highlighted the importance of the tool to the respective GDs' organisation and development. Throughout the complete year of applying the tool in the GBT's main office, the HGBT had a reasonably clear perception about it. Recalling the members of the BMC, the DGs of Sulaymaniyah and Duhok were not very keen on the idea. The DGGT was interested and immediately gave consent (DGGT, 2016) while the DG of Antiques and the two advisors from the Ministry had neutral viewpoints although after long discussions it was decided that the BSC should be adopted at the operation level – i.e. the GDs. In order to have this decision announced, they decided to hold a general meeting in December 2015.

After the BMC meeting, the task force were instructed once again by the HGBT to make necessary arrangement for holding the general meeting for cascading the BSC. The first action that the task force took was to set the date which was agreed as 16th and 17th of December, 2015. It was decided that all the DGs, directors of planning and directors of tourism in districts and sub-districts would attend. Further, with reference to the adopted ARP, the researcher was invited to participate. For an effective organisation, tasks were assigned to task force members; for example, the IT team were responsible for technology arrangements and to prepare a presentation to explain the BSC software. The planning team

were in charge of contacting and organising the potential attendees while the QM team were responsible for working on the general meeting agenda and axes. Hence, the agenda was drafted as following. The first day was divided into two sessions. The morning session coincided with the opening ceremony of the GBT's new Training Centre for capacity building and vocational tourism training courses. The session was attended by representatives from various ministries, universities and political bureaus in addition to the other invitees. As a protocol, Her Excellency the Minister of Municipalities and Tourism launched the centre⁶⁴. The launching was followed by a session which was attended by all the participants. In the session, there was a presentation by the HGBT in which he explained the objective of the two-day meeting. He focused on the importance of the BSC and the necessity for cascading.

In the first day's second session, the attendees were divided into eight groups in which each group discussed a different topic. Each group was headed by a member of the task force or a key staff of the GBT. In addition, the groups included people from different backgrounds such as the GBT, other ministries and universities. The perspective was to have a mixture of professional and academic expertise around the same table (DQM, 2016; SQM, 2016). The discussion topics were based on the strategic plan in which the objectives were divided along eight axes as shown in Appendix XIII.

The discussions continued until the end of the second day in which a number of recommendations were made by each group. The aim was to revise and improve the strategy axes to make it more practical and to align with the critical circumstances that the KR is going through⁶⁵. However, the most significant topic of the general meeting was cascading the BSC across the GBT. Therefore, the HGBT held a 30-minute orientation session for each group to explain the BSC design and software. He started the orientations in the second session of the first day. For more demonstration, he used some figures and examples from the software. Questions were raised by attendees, afterwards. There was always opportunity for more discussions and clarification so, by the end of the first day, each group gained an overview about the BSC through the orientation sessions. On the second day, all the groups continued to work on the revision of the strategy axes. In addition, they were given blank formats of the action plan to practice how to fill it in. Each group's facilitator was responsible to answer their questions to enable them to prepare appropriate action plans. Further, the

⁶⁴ It is a common norm in KRG organisations that new buildings or departments are launched by high-officials such as the PM, Deputy PM or Ministers.

⁶⁵ Revision of the strategy is out of the scope of this research study; therefore it is not presented in detail.

HGBT was moving around the different groups in case they had questions or needed more clarification about the tool. At the end of the second day all the groups were familiar with the action plan format and how to prepare it, to some extent. When the general meeting was closed, the four GDs were officially required to apply the new action plan and informed that there will be quarterly assessments.

This above section provided a detailed presentation about the new MCS, particularly the BSC, at the strategy level, taking into consideration the communications at the BMC meetings, communications of the HGBT with key staff, investigations for a proper tool, the QM's team to establish an action plan, the planning team to evaluate performance, and the general meeting for cascading the BSC. The following section presents the new tool at the operational level considering specific aspects.

5.5.2.2 Management Control System at the Operation Level

This stage starts from January 2016 up to the end of September the same year as shown in Figure 5.6. Intensive efforts by a large team were made to efficiently implement the BSC. The RFBSC said, "After cascading the BSC, there was a broader implementation of the tool and hence more results were obtained" (RFBSC, 2016). Different from the process at strategy level, "at this stage tangible results were achieved" (HGBT, 2016). All the team members were knowledgeable enough to communicate, interact, practice, and implement the BSC as confirmed by strategy-level interviewees. Differently, "now, everyone across the GBT knows what to do, why they are doing it and how to do it" (DQM, 2016). Further modifications were made to the action plan and cascaded across the GBT. Also, the performance evaluation format has undergone modifications to comply with the BSC. Accordingly, more data were collected and inserted into the software.

Recalling the general meeting in December 2015 in which all the attendees during the two days were divided into eight groups; each group was facilitated by a key GBT staff member, and the HGBT was providing short orientation sessions for each group individually. As explained earlier, the aim was to introduce the BSC in which all attendees gained sufficient information about it. The HGBT explained the mechanism by how they prepare their action plan and how they should report their activities in order to insert them into the software for processing. Further, he proclaimed the regulation which was approved by the BMC to cascade the BSC as a new MCS. Further, the questions and discussions provided the opportunity for the attendees to understand the tool in a relatively short time.

The rest of this section is divided into sub-sections to present the main role of the key departments in cascading the BSC, the process of assessment, the incurred results and consequences of the assessment, and the communications' implications.

5.5.2.2.1 *The Role of Key Departments*

The general meeting and cascading the BSC was considered the official commencement of the tool and software. Then the new tool required including the operation level in addition to the strategy level. Hence, further roles and responsibilities were given by the HGBT to the relevant departments in the GBT. For instance, first of all, the QM team had to modify the action plan and the assessment format in order to comply with the software. As explained earlier, the QM team made major modifications to the action plan format which was also the drawing-up of the BSC. At this stage they realised that they have to consider the four perspectives of the BSC in order to list each objective under the relevant perspective. The modifications are shown in the table below.

Strategic Axis	Objective	Perspective	Tactics	Weight	Estimated Budget	Fund Source	Implementer	Coordination Type	Unit Type	Frequency	Target	Lag/Lead	Initiatives	KPIs
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Table 5.5: The Third Modified Format of the Action Plan

The above table shows that “Perspective” was added to identify one of the four perspectives of the BSC; and “Weight” was to determine if the tactic is high, medium or low. In addition, the “Fund Source” was to identify whether the fund is from the operation budget or the project budget; “Unit Type” was to identify the measurement type whether score or percentage; “Frequency” was to determine how often each tactic should be assessed; “Lag/Lead” was to determine whether the activity is only operation- or result-oriented; “Initiatives” was to define the steps that should be taken for each tactic; and finally, “KPIs” was divided to 12 sub-columns representing the 12 months.

Thus, after all these major modifications, the teams had to train the staff in the four GDs and directorates of tourism who were functioning at the operational level. Regarding

the performance evaluation format, the HGBT instructed the QM team to collaborate with the planning team for this purpose (this is elaborated on in a later paragraph). Meanwhile the QM team were working with the GDs' teams in order to support and teach them how to set out proper action plans. The DQM said, "Our office turned to an operation room from late December 2015 until the end of March 2016. We scheduled full-day meetings for training them on the tool and formats" (DQM, 2016). In addition to the GBT's main office, four GDs including four Planning Directors, 13 Directors of Tourism in the districts, and four Tourism Units in the sub-districts were involved in the process in general and the training in particular.

In the meetings, they were instructed by the QM team in practicing how to fill out the action plan format and were given assignments to do themselves in their own organisations. Therefore, each GD and its directorates of tourism were scheduled to meet in the GBT once a week to receive further instructions. The instructions they received had to be executed in their departments in order to see reflections in that specific task. The following week, while meeting with the GBT's QM team, they were revising what they had prepared and particularly focusing on the challenging issues and trying to find solutions for them. The DQM (2016) stated that the teams varied in their comprehension of the tool. For example, the DPET as a member of Erbil province was smart and easily understood the process with all its requirements. The Duhok province team were, in general, keen to understand and adopt the tool, whereas the Sulaymaniyah and Garmiyan teams were different in that they were less keen to understand the tool and less interactive at the beginning (DQM, 2016; RFBSC, 2016). Eventually, they all had to understand and implement it, although the planning team were not intensively involved in this particular task.

It is worth mentioning that organisational staff abide by some specific organisational cultural perspectives. As organisations are part of a larger context, so their cultures are certainly influenced by the national culture. Drawing upon Hofstede's seven dimensions of national culture (Hofstede, 1983; Hofstede and Bond, 1988; Hofstede et al., 1990), and Hofstede's OCL (Hofstede et al., 1990), the GBT's OCL was certainly influenced by the wider environment of the KRG. In this respect, it is necessary to state that the KR depends on a civil law system in which there is a legislative body as explained earlier in this chapter. The prevalent norm is that all the laws are issued by the parliament including the laws to enforce change in the MA, although the parliament was suspended from October 2015. Further, the KRG does not adopt a technocrat system which is another distinguishing feature. Therefore, the appointment of higher management positions such as DGs, advisors, deputy

ministers and ministers are decided by the political parties. This is also reflected in the mid- and lower-level management but taking a different form. Mostly nepotism and personal relations play a role in employment across KRG organisations. Moreover, during the time of undertaking the research, the GBT was confronting difficult circumstances due to the severe financial crisis. As a result, staff's salaries were not paid regularly in full. This was a big challenge to KRG organisations including the GBT.

In addition to the QM team, the planning team had other responsibilities. It was evident that the BSC required the existing performance assessment format to have a new design and process. Hence, in May 2016, the planning team were ordered by the HGBT to be in charge of this task. The team included the DP, two of his staff and the RFBSC in coordination with the QM's team to assist them with improving the performance assessment format. They met for two hours to discuss the required amendments for modifying the format. The meeting, as stated by the interviewees, went smoothly and all the team members had convergent viewpoints. The final draft was issued by the planning team in early January 2016. Immediately afterwards, the QM's team shared the revised draft of the action plan with the researcher for her input. The draft was good enough to be circulated among departments across the GBT although it was necessary to test the modified format in order to check its applicability throughout the process. Therefore, in mid- January 2016, an official letter was issued by the GBT addressed to the GDs and directorates of tourism requesting them to submit their activity reports to the GBT's directorate of planning every three months according to the designed format for this purpose.

5.5.2.2.2 The Assessment Process

Although this section is about the operation level, the process was continuous at the strategy level as well, as shown in Figure 5.6. Hence, this section (assessment process) covers both strategy and operation levels. In the GBT's main office, monthly assessments were carried out starting from January 2016 (DP, 2016; DQM, 2016; RFBSC, 2016). As assessment was the responsibility of the planning team; a team member had to make the arrangements through contacting each department via phone to attend the assessment meeting at a specific time. So, the director of each department and the staff had to attend the set meeting for assessment. During the meetings, the planning team were going through all the activities and principles one by one. Monthly assessments at strategy level were particularly difficult (DP, 2016; RFBSC, 2016). The meeting with each directorate was scheduled for up to three hours

to go through all the points. Some of the directorates were not responsive to attending assessment meetings while others did not provide adequate evidence. There were always challenges in terms of the activities' completion; however, all the directorates were enforced to apply the BSC. Consequently, departments were given scores in return for their achieved results. For example, the departments of the QM, administrative affairs, engineering affairs, IT, HR, and media were scoring relatively highly, whereas the departments of marketing, finance, legal affairs, technical affairs, relations, and audit were scoring low (Staff of Planning – 2 [SP2], 2016). However, after three monthly assessments, the planning team requested the HGBT to reset the assessments from a monthly basis to a quarterly basis. Hence, the decision was made in March 2016.

Although, influenced by the existing individualism culture, there was evidence that directorates would rather work individually than in groups. Individualism was the most evident cultural aspect observed by the researcher and mentioned by most of the interviewees. It was noticed that most of the staff were inclined to individual work rather than working in teams. In this respect, the RFBSC said,

The relations between some of the departments are not according to the expectations. Although, most of the tasks should be accomplished in teams they prefer to put in more efforts to have the tasks achieved individually rather than working together. This is due to their individualism mindsets which is prevalent in KRG organisations (RFBSC, 2016).

The assessment team were clear about the fact that departments and key staff preferred individual work as they were used to. So, the RFBSC stated that,

Individualism was largely noticed in the quarterly assessment meetings while discussing departments' performance which is still valid. So, when we questioned them about the reasons why the tasks are done individually, they always presented some unreliable excuses (RFBSC, 2016).

In the same context, the DQM said, “there are always challenges among members when they are required to work in groups. The way organisational actors used to work is difficult to change instantly”, although “I am personally used to working with my team in groups as this is the way I always follow” (DQM, 2016). These examples show that the prevalent mindset in the organisation is based on an individualism culture. Further, the HGBT posited that “before the BSC, except for a few of them, each staff member was going in a different direction but not all of them are heading towards GBT's set objectives” (HGBT, 2016).

Exercising the assessments at strategy level was a good learning process for them to end up with a modified applicable action plan. Although, after cascading the BSC, the task force team designed a format for assessment purposes which was aligned with the action

plan format. So, for the first quarter assessment, they utilised a very long and time-consuming format. However, after the results were issued, the assessment team stated that they are in need of a better format for the assessments because the existing format “will be difficult and challenging for conducting the assessments at operation level because they have recently adopted BSC” (DP, 2016). Therefore, the team discussed this issue with the HGBT who, based on his professional perspective, suggested finding a procedure to facilitate and ease the process. In order to give more responsibilities and power to the GDs, he suggested organising all the tasks and activities into groups. Because, for him, the tourism strategy was their “Holy”⁶⁶ document, he suggested that the team group the tasks aligned with the strategic axes. This suggestion was accepted by the task force team because they considered the suggestion rational and logical, as confirmed by the QM team. There would be greater possibility that these groupings ensure the achievement of the strategy objectives. Afterwards, the planning team in collaboration with the QM team prepared two different formats for the assessment, one for the GDs including nine principles (Appendix XIV) and another one for directorates of tourism consisting of eight principles (Appendix XV). Specifications of each GD and directorate were taken into consideration in terms of KPIs and percentages. Related to the directorates, there were claims from the majority of tourism directors particularly in the Sulaymaniyah and Garmiyah GDs. The claims were about the inequality in enforcing regulations without taking the specificities of each area into consideration.

A major issue related to the specificity of each province was the “lease land” problems⁶⁷. Therefore, it has been the first objective at the directorates’ level. This issue was related to the existing outdated laws which needed modification. In this respect, the Director of Darbandikhan Tourism - GDST (DDAST) (2016) said, “we could not resolve the problems related to the land leases in the past because there is no certain law to enforce allocating such lands to tourism”. He added; “the existing governmental regulations are very bureaucratic and hence processes are going on very slowly” (Director of Darbandikhan - GDST [DDAST], 2016). There were always complaints from customers, investors and even organisational actors about the obsolete laws and regulations, as confirmed by most of the interviewees. This particular issue was impeding and challenging all the processes across the

⁶⁶ “Holy” is used here to show the great values of the tourism strategy to the HGBT which he always had in front of him to align all the daily activities with the strategy objectives, whereas if there is a plan/strategy in other KRG organisations, they are always put on the shelves without being incorporated into their tasks and activities.

⁶⁷ Due to some administrative corruption in the Kurdistan Region, there are problems with touristic land leases as they are seized by powerful people for other types of businesses.

government in general. It also had a great impact on the GBT and consequently resulted in a number of problems and challenges. In this respect, the DGGT said,

One of the substantial problems that the government organisations always encounter especially the tourism sector is the laws and regulations. The existing laws are very outdated in a way they became and are treated as the “Holy Quran”. Although, we have parliament and have the right to amend them but the current circumstance is not so promising for this particular issue (DGGT, 2016).

In order to overcome this problem, the HGBT (2016) said; “We drafted a law proposal and raised it to the CoM. It was approved there and referred to parliament for resolution”. As aforementioned, the parliament has been suspended since October 2015 due to conflict between two political parties.

Further, other interviewees claimed that there is also inequality in finance allocations for both national and religious events. For example, the DDAST said,

According to the existing plan, the HGBT allocated \$7,000 for tourism directorates in Erbil and Duhok provinces. But why did we, in Darbandikhan and Halabja, only receive \$2,000-\$3,000? ... Why do I underestimate myself and just do cleaning stuff? What are the criteria for this? ... We could organise seminars, invite people and provide them accommodation but when the proposal is submitted to the GBT they say such activities cost a lot, which is beyond the boundaries (DDAST, 2016).

In the same context, the Director of Halabja Tourism - GDST (DHST) said,

I believe that this is not the right time for such a tool because it requires funding and is related to income. So, if we conduct a proper assessment, we will face problems. I got the highest score among my peers in Sulaymaniyah and Garmiyah provinces. But, I was the third highest among all provinces because they⁶⁸ receive more funding; for example, Soran and Zakho tourism (Director of Halabja Tourism - GDST [DHST], 2016).

Referencing the valid assessment formats at this stage, the planning team required each department to add the following information to their action plan format: “Perspective”, “Weight”, “Base-Line”, “Unit Type”, “Frequency”, “Target”, “Lag/Lead”, and “KPIs”. KPIs were divided across 12 months – i.e. each task is due for completion in a specific period from one month to 12 months. As stated above, the assessment team agreed upon a mechanism for undertaking the assessments at both strategy and operation levels. At the strategy level, it was decided that assessments are held on a monthly basis while at the operation level it was to be held on a quarterly basis. However, in March 2016, it was decided that all assessments would be held quarterly (DQM, 2016; RFBSC, 2016).

The quarterly assessments process was as the following: one week for the strategy level and another week for the GDs. At the strategy level, each directorate was assessed by

⁶⁸ He meant Erbil and Duhok provinces.

the planning team on each individual activity, so it was time consuming. At the operation level on the other hand, each GD was assessed on the nine principles (and eight for the directorates of tourism). This is because the planning departments at the GDs were working beforehand on the individual activities before grouping them and, hence, they were providing the summary of the achieved tasks to the GBT's planning team. Usually, the assessment meetings were attended by the HGBT to provide updates and to listen to their opportunities and challenges, so during that time, attendees were raising their issues; for example, the problems related to insufficient funding and the areas' specificities which impeded the achievement of some tasks. The HGBT used to provide answers although the problems were not easily sorted out. Then, he would have to leave the meeting before going into the technicalities and details of the assessment. Afterwards, the DP had to chair the rest of the meeting.

Further, in the assessment meetings, one of the three members of the assessment team used to go through the assessment points. Another member was receiving the supporting documents for or evidence of their achieved tasks. The third person was taking notes of the points raised for action. If, for any reason, evidence was not provided, then the activity was considered as a "not achieved" task (RFBSC, 2016). For quality assurance purposes, the planning team were randomly contacting a number of customers who received the service to double check the credibility of the evidence (DP, 206). After the assessment meetings, the RFBSC would process the data and information which helped him to understand the applicability and practicability of the software. The GBT's planning team had to revise the assessments to analyse their status and reflect on the process. The following section provides some results of the assessments and the incurred consequences.

5.5.2.2.3 The Assessment of Results and Consequences

In early April 2016, the first quarter performance evaluation was conducted at operation level. Data collection took the team two weeks. Afterwards, the RFBSC inserted all the collected data into the software. After processing, he produced a report and submitted it to the HGBT for comments and approval. Consequently, top performers among the GDs and directorates of tourism were announced. While interviewing the tourism directors, the importance of these scores to them was obvious to the researcher. For example, the Director of Soran Tourism (DSET) (2016) demonstrated twice that he "was the first among all the directorates". Likewise, the DHST (2016) said, "I was the first among Sulaymaniyah and

Garmiyan provinces”. On the other side, some of the directors were not happy about the results in which they seemed to “feel shame” about their low score such as the Director of Planning - GDGT (DPGT) and two of the Garmiyan province tourism directors. It was evident that staff were more motivated to improve their performance so that they do not experience such embarrassing situations.

However, one of the reasons why Garmiyan province scored low was due to their different specific culture compared to that of the other provinces. In this respect the DGGT said,

It is very difficult to convince a traditional society about the importance of tourism in the development process. More difficult than this is to request one of the staff to go for bar inspections. It is true that they have religious restrictions, but it is normal and part of their responsibilities which they have to do (DGGT, 2016).

As a Muslim society, it is not unconditionally common in the KR that people go to bars for any reason⁶⁹. It is neither a culturally nor a socially accepted habit although it varies from one area to another. In this respect, Garmiyan is considered the most conservative province among them all. Further, the DGGT (2016) demonstrated that it is much more difficult to convince the government to approve a project for the province which was not common in the area. For example, “when I was appointed the DG in 2011 until the end of 2012 there was no single hotel, restaurant, or cafe in the province” (DGGT, 2016), although after 2012 there was a big shift in people’s beliefs and mentalities which resulted in the building of several hotels, restaurants and cafes in Garmiyan as confirmed by both the DGGT and the DPGT

Recalling the team formed in May 2016 who were in charge of the BSC software, which consisted of three members supervised by the DP, it was concluded that the member who was originally a member of staff of the Media Unit was the most capable and effective person among the three (DQM, 2016; HGBT, 2016) but he was facing challenges in collecting data from other departments for various reasons. Hence, the HGBT officially issued a decree in July 2016 to assign him as “Responsible for Follow-up and BSC Software” to legitimise his position. As a result, the RFBSC became responsible for inserting all the data into the software for processing after they were collected by the planning team. However, at the beginning, he experienced some challenges in using the software properly; hence he had to communicate with either the company to guide him on proper solutions or with the HGBT. On the other hand, the HGBT continued to self-educate and train himself

⁶⁹ Islamic principles are not practiced equally by all Muslims in the KR but this section mainly refers to a traditional Muslim area.

during break times and holidays so that he can train the RFBSC on the software functions (HGBT, 2016; RFBSC, 2016). Further, the RFBSC said that the team in charge of the BSC software were in constant communication with the designing company on one side and with the QM and planning teams on the other side in order to build an efficient control system for the assessment.

The second quarter's assessment was "much better than the first one", and "everyone was much clearer about the responsibilities and what they are required to submit", as affirmed by all interviewees. It was mainly because they changed the assessment format to a more applicable one. As a result, departments were clearer about the objectives and the criteria they were assessed on. However, the Director of Kifri Tourism - GDGT (DKGT) had a different perspective;

I do not understand why the previous assessment format has been ignored by the GBT. According to the format which consisted of 17 points, we could better present our activities as well as more spaces to explain why a specific task is not applicable (Director of Kifri Tourism - GDGT [DKGT], 2016).

Her point was based on the fact that the new assessment format did not have room for writing explanations or justifications. It only accepted a "Yes" or "No" while she needed to have space in the format to write the reasons why the task has not been fulfilled.

It is worth mentioning that both quarters' assessments were carried out in the GBT's main office. Scheduling was set in the same way as the first quarter, to meet each GD and their respective directorates individually. For instance, a certain day was allocated for Erbil GD in which the DPET and all the directors of tourism under the GDET had to attend and submit their activity reports in a scheduled manner. During these meetings (of which a few were attended by the researcher) there were many arguments going around related to the inequality in imposing the same criteria upon all the directorates without taking specifications of each area into consideration. This issue seemed to be available from the first quarter. In this respect, the DP said, "at the end of the year we should revise our action plan to exclude those objectives which are potentially not achievable" (DP, 2016). There were also discussions about forms being wrongly filled in, and insufficient supporting documents from operation-level departments (DP, 2016; RFBSC, 2016). In general, improvements at all levels were noticed by the team and this was supported by the higher scores they obtained in the second quarter assessment. This was because they had a more organised format to work with on a daily basis which was similar to the assessment format. In this respect, SP2 (2016) said that Erbil and Duhok retained their high ranks. Garmiyan was slightly improved while Sulaymaniyah was the same as the first quarter. During the

interview, the DP said; “We have decided to implement the third quarter assessments on site. A team including the HGBT will visit the provinces for the accountability of the process” (2016).

Probably one of the reasons behind their inefficient results was due to the process-oriented cultural perspective. It is certainly challenging to change a group of people from a process-oriented perspective to a result-oriented one in a short time. Several interviewees referred to this specific perspective; for example, talking about the challenges they encounter, the DQM said,

Even before, when we had stable circumstances and there was no evidence of financial crisis, most of the staff had a wrong viewpoint; that is, they do not work to contribute and achieve results but only tend to do routine works and receive their salaries at the end of the month (DQM, 2016).

Based on their responsibilities to connect with all departments and staff, the QM was able to perceive a clear understanding about staff’s attitudes and motives for working. In addition, the HGBT posited that “there is a serious challenge in KRG organisations as we are only working on processes while never worked on results” (HGBT, 2016). This was also confirmed by the RFBSC who determined that “we used to work on processes only” (RFBSC, 2016). Besides, according to the existing system across KRG organisations, organisational actors have never been involved in plan setting or being responsible for results; they were only required to do routine works so this specific aspect of the KRG’s OCL was reflected in the GBT.

Based on the achieved scores and their performance, top performers among the GDs and directorates of tourism were recognised. As the directorates were ranked from highest to lowest, only the three top directorates were identified. They might be from different provinces or the same province. Further, the collective scores of the directorates resulted in the total score of each GD and, accordingly, the first GD among the four was identified. The final report after processing the data of each quarter was produced by the planning and assessment team and was submitted to the HGBT for approval. Accordingly, an appreciation letter⁷⁰ was signed by the HGBT to the top GD valuing all the efforts the teams collectively put in which resulted in their high rank. This was a good motivation for staff to continuously improve their performance and feel a sense of competition (DP, 2016; RFBSC, 2016). On the other hand, at the strategy level, there was a rule followed for more than a year in which

⁷⁰ An appreciation letter shifts the staff’s annual promotion by one month. The existing promotion rule in the KRG is based on timeframe only. Hence, each staff gets an annual promotion automatically unless he/she is sanctioned for a certain reason which delays the promotion by one year.

“employee of the month” and “distinguished employee of the year” were recognised. Aligned with ISO standards, there should be motivation mechanisms to ensure sustainable development in the GBT. Based on his professional background, the HGBT in communication with the QM, HR, and other key departments, decided to apply a motivation and reward system in the GBT. For this purpose, they agreed on a certain process. Each month, the HGBT was to request department directors and unit officers to identify their distinguished staff to be entered into the competition. The identification was done through a specific form with different criteria in which the line manager should fill out. All of the forms were processed and accordingly the employee of the month was identified. Further, more criteria and conditions were required for the distinguished employee of the year although this underwent the same process. One of the significant influential perspectives at this stage was the effective communication taking place across the different levels of the GBT, which is presented in the following section.

5.5.2.2.4 *The Communication Perspective and its Implications*

An evident obstacle to cascading the BSC was the bureaucratic hierarchical structure. Drawn on the structure, the directorates of tourism had to officially communicate with their respective GDs as direct communication with the GBT was not allowed. Thus, communication issues were raised in a BMC meeting. The HGBT suggested that directors of tourism are permitted by the DGs to have direct communication with the GBT’s staff, including himself. This issue was related to the DGs of Sulaymaniyah, Duhok and Garmiyan tourism only but not the other members of the BMC; hence, they were neutral. The DGs of Sulaymaniyah and Duhok did not approve the idea from the beginning while the DGGT immediately gave approval. So, they were two *proponents* against two *opponents*. However, the DGGT (2016) said, “as I am very much interested in BSC, I strongly supported the HGBT’s suggestion in the BMC meeting” (DGGT, 2016). After a long debate, the proponents succeeded in convincing the other two DGs. They reached an agreement that if this was not helpful then they would return to their bureaucratic structure. As a matter of fact, influenced by the previous two separate administrations during the third and fourth cabinets of government, political sensitivities between the provinces was manifest particularly from the Director General of Sulaymaniyah Tourism (DGST). Sulaymaniyah province had more autonomy during these two cabinets although the government structure changed in the fifth cabinet which resulted in Sulaymaniyah becoming dependent once

again. Eventually, this was a source of resistance and challenge which is discussed in detail in later sections.

After the consensus of BMC members that directors of tourism could have a direct link with the GBT, the planning team were instructed by the HGBT to pass on the new rule to the directors of tourism. This rule was made verbally without any official decree. The support and guidance provided by the QM's team to prepare the GDs' action plans was the first practice of the direct communication. Also, the GDs' staff started to directly contact the GBT's planning team to enquire about any point related to the performance evaluation format. All the interviewees from the GDs confirmed that they were permitted to contact the GBT's staff; however, for in-person visits, they had to inform their respective GDs. In this context the DKGT said,

Based on the structure, our main contact is the GD but if the issue needed higher authority's approval then it is raised to the GBT. We are not completely allowed to communicate with the GBT ... however, if we have a question about the BSC, then we could communicate via phone with the GBT's planning team (DKGT, 2016).

There was empowerment and power devolution by the DGGT who was supporting the idea of direct communications between different levels. Although the DPGT had a bureaucratic perspective and because he was supervising the directors of tourism in the province, he was still impeding the direct communications with the GBT. Regardless, other provinces were admitting that they have more autonomy in this respect. For instance, the DADT said, "if we have any question we can directly make a phone call to GBT's planning team ... they are always ready to assist in understanding the process better" (Director of Akre - GDDT, 2016). Also, the DHST (2016) stated that "the doors are always open"⁷¹ which means that planning team are very flexible with direct phone calls and, hence, they could contact any time they need their assistance.

On the other hand, as a leader, the HGBT created a direct channel for the lower-level key staff to liaise with himself in different ways. He said,

Further to the official meetings and formal communications, we have not followed only one channel of communication to reach all the organisations across the GBT's different levels. We have adopted a number of mechanisms in order to create a good understanding and we, all together, reach proper solutions aiming at the achievement of our objectives (HGBT, 2016).

One of the ways was that staff across the GBT had the HGBT's personal mobile number which they were allowed to use to contact him any time. This attribute was much appreciated

⁷¹ A local expression meaning that there are no boundaries or obstacles in between for any kind of contact.

by the staff; for example, the DSET (2016) said, “this direct contact motivates us to improve our work to compete with other directorates” (Director of Soran - Erbil Tourism [DSET], 2016). The DKET (2016) said, “The HGBT’s support and the direct contact we have with him is a real motive for moving forward”. Another channel was that he created a group on Viber and added all directors of planning and directors of tourism in the four provinces. The members were uploading all their activities and pictures on that group. During the interview he said,

Communication for me is a key factor. I am certain that if there is no connection between the top persons of the organisation with the subordinates then the organisation would not move forward. In addition to the directors in the GBT, who I see on a daily basis, I connected all the other directors on Viber where they present their daily activities (HGBT, 2016).

He continued to say that all the group members on Viber were in competition to upload their activities. Immediately after accomplishing any task they ensured they updated it with the pictures on Viber. He showed the group to the researcher and while scrolling down he said,

For example, look! This is a director who met tourism companies, this is cleaning touristic areas, this is on a field visit, this is holding a training course, this is visiting the mayor, and this is on a field inspection. There is a great competition among them which stimulates them to work harder. A bigger motivation is that they are sure I follow their activities through the comments I make and valuing their activities (HGBT, 2016).

The above-mentioned is related to the process relations between the GBT with the GDs, whereas the process relations of the GDs with their respective directorates of tourism took a different form. For example, the DPET (2016) said, “due to the fact that we do not have a permanent DG, I have a big responsibility which is a real burden on my shoulders” (DPET, 2016). The GDET used to have certain procedures to follow, thus the BSC was not easy to be adopted there. She said, “Eventually, I am only a simple director and hence cannot enforce any task on any other staff” (DPET, 2016). Other problems were due to the shortage of staff, inadequate level of qualification and skills, and financial problems. At the beginning, she was meeting them on a daily basis to provide more clarification and support related to the BSC. However, to date, “some of the staff say; I do not understand the tool so explain it to me” (DPET, 2016). Some of the staff endorsed by the GDET were originally moved from the central government without their employment records⁷² yet. Hence, they claimed to have different positions and are experts in tourism issues. For example, “one of the endorsed staff

⁷² The existing regulations allowed governmental staff to move from Iraqi central government to be endorsed by KRG organisations before transferring their employment records. Afterwards, they could process the formalities of transferring them officially.

claimed he was an expert of the tourism sector, but later, when his record arrived at the GDET, he was revealed to be a ‘chef’⁷³ (DP, 2016).

The DPET added; “Some other staff have got the best positions and jobs in GDET but they refused to work on BSC claiming that they have their own mechanism to follow” (DPET, 2016): i.e. their work policy is different than the BSC. To overcome some of the difficulties, she followed a different procedure. Based on her suggestion they were all instructed by the Acting DG to meet every Monday. During every meeting she used to allocate a task to the department officers and requested that they accomplished the task in a week’s time. So, the following week, if the task was not accomplished, then the staff member was reported to the Acting DG for instructions. It is to be mentioned here that she was persistent in the process which helped her to affect other staff. In this respect, she said,

We still continue on this process as a result of two aspects, one is the large number of meetings with key staff for three months, and second is the continuous explanation about the importance of BSC for our organisation (DPET, 2016).

In addition to her support, she provided them necessary facilities. For example, she assigned a staff member to be responsible to follow up with the departments, assist them, and receive their reports. Also, those departments located in distant areas can send their reports digitally⁷⁴ along with all the documents scanned and sent with the report. Afterwards, they can send the original documents via regular post. With the mechanisms she set in place, “everyone has a number of responsibilities to do, but no time for sitting down or side talks” (DPET, 2016).

One of the consequences of the financial crisis was the impact on the working hours. It resulted in fewer working days and caused differences between provinces. Erbil and Duhok provinces were working more hours than those in Sulaymaniyah and Garmiyah. The policymakers among the higher-level authorities, particularly in the CoM, had to negotiate this issue. For this purpose, they issued orders that organisations across the KRG should be lenient with governmental staff in terms of their working hours⁷⁵ although, in the decree, power was devolved to province mayors to determine regulations for their own areas. As a result, Erbil and Duhok provinces enforced more working hours than Sulaymaniyah and Garmiyah provinces did. A major difference emerged between them in which in the former two provinces’ working hours in general were reduced by two hours while in the latter

⁷³ Chef is one of the employment titles/positions in the KR whose main responsibility is to cook.

⁷⁴ The formal governmental communications are through classical manual hard copies of documents. So, E-government communications are not yet legitimised.

⁷⁵ Working hours across the government used to be from 8am-3pm from Sunday to Wednesday, and from 8am-2pm on Thursday. Friday and Saturday are weekend’s holiday.

provinces they were reduced by three hours. Further, directors and key staff of the departments in both Erbil and Duhok provinces were working a full five days but lower-level staff were working three full days in a week whereas in Sulaymaniyah and Garmiyan, staff at all levels were only working two days. This difference in working hours was referred to by most of the interviewees as a big problem of the process. For instance, the DP (2016) said,

Frankly speaking ... the problem is that working hours have been reduced in general and particularly in Sulaymaniyah. They are working much less than Erbil and Duhok and are not committed enough to the system. Therefore, they do not consider it is a suitable time for the BSC ... from my personal point of view, because I am doing my job properly, then the BSC is suitable for me. It has facilitated my works much more than before but because the Sulaymaniyah team are not able to prepare their reports on time then it is not suitable for them [this was stated ironically] (DP, 2016).

Further to the above, the DDAST (2016) said,

Before everything, we should take one point into consideration which is the short working hours in Sulaymaniyah and Garmiyan. The instruction was made by the mayor and stated that governmental staff are to work only two days from 8:30 - 12:30, i.e. eight hours in a week (DDAST, 2016).

So, the difference in working hours and its consequences was realised by everyone. Further, in this context, the DGST (2016) said,

Due to the financial crisis, we cannot enforce staff to work full-time ... the BSC only accounts for the achieved tasks. If staff are provided with all the facilities including finance, then they will perform better and get higher scores. But due to the current problems, our departments are not able to reach the top ranks (Director General of Sulaymaniyah Tourism [DGST], 2016).

Likewise, the DGGT said,

Frankly speaking, the BSC is very effective and would have been more effective if we were not facing such a financial crisis. Given these circumstances, we cannot put obligations on staff in terms of their working hours ... Therefore, staff are not adequately abiding by the existing legal regulations to work full-time. This is what we experience in our province (DGGT, 2016).

Throughout data collection, it was evident that the inadequate working hours is a major concern and challenge across the GBT, and particularly in Sulaymaniyah and Garmiyan provinces. However, the DGST said, "I have divided the staff into two groups, A and B. Group A is working Monday and Tuesday while group B is working Tuesday and Wednesday" (DGST, 2016). This means that total working days in the General Directorate of Sulaymaniyah Tourism (GDST) was only three days. On the other side, there were staff at the strategy level who were working more than their full-time hours, and sometimes working during weekends and holidays such as the HGBT and key staff at the GBT (DQM, 2016). In short, this specificity has caused difficulties across the GBT although some

provinces were more affected than others due to some political and logical differences which are explained in later sections.

Due to the fact that the GBT's planning team were in direct contact with all the GDs and directorates, they clearly realised the consequences of the insufficient working hours which negatively impacted their performance. The DP (2016) said, "GDST are not working enough to implement their tasks" (DP, 2016). This was confirmed by the SP2 (2016) who said, "We struggle to have the GDST and respective directorates of tourism attend meetings and submit their reports". Therefore, "Sulaymaniyah province continued to get very low scores in both first and second quarterly assessments" (RFBSC, 2016). Part of the responsibility falls on the DGST who questioned the dilemma of "how much is it acceptable that the GBT have a strategy while their superiors in the CoM do not have a strategy to follow?" (DGST, 2016). His concern was about the existing fact that a relatively small part (GBT) of a bigger constitution (CoM) to have a more advanced system. Further, he said,

The initiation and introduction of the BSC was from the GBT as they are responsible for policy-making and we are responsible for execution. It is true that it was discussed with us but eventually it is their own initiation and responsibility (DGST, 2016).

He supposed that all the initiations and orders should be made from upper levels and generalised to lower levels. As for the Duhok province which was scoring relatively better, it is likely to be due to the specific culture of the province. The evident fact is that Duhok province individuals are in nature very committed to work. It was always observed by the researcher and strategy-level members that they are more responsive and have a greater sense of responsibility. The proof for the aforementioned is that the DGDT was driving around 100 miles every week to visit Erbil to follow up on their related issues. Further, SP2 stated that "Duhok tourism are always the best to implement any task. They are also very responsive for providing any type of information in a specific time" (SP2, 2016).

The above sections presented the transitional period in detail in which the period was divided according to the different levels of strategy and operation. The following section provides in-depth information about the existing ILs in the case study organisation.

5.5.3 Multiple Institutional Logics

This section presents the ILs drawing from Thornton et al. (2012). The focus is on the transitional period from October 2014 to October 2016. From coding all the interviews and focus groups, various ILs emerged. The seven different logics (Thornton et al., 2012) were

detected but at different rates. The logics are profession, state, family, corporation, market, community, and religion, in order, from the most prevalent to the least prevalent. Table 5.6 below shows the frequency with which each of the seven logics was detected in the transcripts.

Institutional Logic	Frequency
Profession	24
State	16
Family	8
Corporation	7
Market	6
Community	4
Religion	2

Table 5.6: Frequency of the Institutional Logics Occurrences

These logics are elaborated on in the following sections. However, in this chapter only the institutions are identified without any reference to the specific categorical elements, such as schemas and identities (Thornton et al., 2012). In addition, a precise distinction between the internal and external institutions related to the adopted framework is discussed in detail in the following analysis chapter.

5.5.3.1 Profession Institutional Logics

Profession logics was the most frequently coded IL from the data. Starting with the HGBT as the leader of the GBT, this logic can be observed from personal and professional perspectives. From a personal perspective, he holds an engineering degree, a MBA, and is a member of the Kurdistan Engineers Union⁷⁶. While from a professional perspective, he has around three decades of experience in the PS management. In addition, he is a member of the Quality Assurance (QA) project⁷⁷. Further, he has mastered the English and Arabic languages in addition to the Kurdish language as his mother tongue. During data collection,

⁷⁶ Kurdistan Engineers Union is the KRG's non-governmental vocational syndicate for engineers.

⁷⁷ The QA project was a joint project between the KRG and the UK National School of Government - International (NSGI). The project started in June 2007 to adopt QA across KRG organisations and to standardise administrative processes. For this purpose, a team was formed including a DG from each ministry and board. They attended an intensive programme for 18 months. The aim was to establish a GD for QA in each ministry and board but after the completion of the programme the aims and promises faded away due to reasons out of the scope of this research.

he was observed to emphasise some issues which are based on profession logics. For example, while talking about the reasons behind adopting a new MCS, he said,

After having the tourism strategy in place in 2012 and getting the ISO certification in 2014, we started working towards EFQM⁷⁸ standards. One of the tools they recommend is the BSC as it is considered the cornerstone for organisational performance evaluation which encouraged us to apply it (HGBT, 2016).

So, there were a number of reasons for enforcing the adoption of a new MCS specifically for PMM. Further, the HGBT was observed to cut the distance with his subordinates short and also to establish effective communications with them. During the interviews he was emphasising the importance of building a strong relationship with staff at all levels. For example, as mentioned above, he created a group on Viber to include all the DPs and directors of tourism. The staff's communication in that group was outstanding. Everyone was proactive and implementing the activities and events. There was a great sense of competition among them as confirmed by the HGBT. In return, he ensured he offered more encouragement and motivation by commenting on the activities. Recalling that the members were located in different areas across the KR, the Viber group was a channel to get all of them together to share their achievements. In addition, the HGBT said,

I informed them that if anyone has an objective and finds it difficult to draw up a proper plan for it or does not know how to implement it, I am ready to support it by all means. No matter if it is via phone calls, emails or face-to-face communications. Most importantly is that you try yourselves and present initiations (HGBT, 2016).

Regardless of the prevalent norm in the KRG in which leaders avoid direct contact with staff except with the next lower level on the hierarchy, the HGBT's attitude as the leader was extraordinary as confirmed by all the interviewees. He was always providing the opportunity for direct communications with the staff. Further, there was another point observed from the HGBT that is relevant to the profession IL. It was related to his attitude in the process and its quality when he stated that "BSC is always in my agenda although its importance to our organisation varies from one staff member to another hence; all the staff do not implement it similarly" (HGBT, 2016). Along with the process, he wrote a number of manuals⁷⁹ and published them for the organisational actors' ease and usage.

⁷⁸ EFQM is the abbreviation for the European Foundation for Quality Management. There are serious endeavours to become a member of EFQM through meetings and training sessions conducted by the HGBT in which a committee is formed to work towards the standards.

⁷⁹ For example, he wrote "Benchmarking, 2016" (jointly with the DQM and SQM), criteria for "Quality Award for Tourism Accommodation Facilities (Four and Five stars), 2016" (jointly with the DQM), "Translation of the International Standard Measures" (jointly with the DQM and SQM), and "EFQM, A Gate for Administrative Development and Evaluation in Public and Private Sectors, 2015".

Moreover, due to certain external forces, some of the professional IL were noticed among the interviewees. The main force was due to the incompatible existing system in the GBT with ISO standards. While auditing, the granting company was always criticising the lack of a scientific control system in general and the KPIs in particular. The SQM (2016) said, “We were always questioned by the auditors about the level of activities’ achievements” to find out whether or not the GBT reached the ultimate strategic objectives. Also, “our enthusiasm to comply with EFQM standards” was a reason behind BSC adoption (SQM, 2016). From the same perspective, the DIT (2016) said, “when we had our strategy approved we realised it requires a proper implementation and assessment and hence we had to seek for a system or tool” (DIT, 2016). Likewise, the RFBSC (2016) suggested that ISO enforced the obligation of adopting the BSC. Further, in respect to the forces for adopting such a tool, the DP (2016) said, “strategies are not possible to be implemented randomly and hence we had to adopt a new system especially after we obtained ISO certification” (DP, 2016). Further, the DQM elaborated on the same perspective;

The idea behind the adoption was to move away from the local (traditional) standards and implement international standards. One of the reasons was that we obtained ISO but we also wanted our action plans and performance assessments to be designed with a modern international style. In short, in the GBT, we aim to be distinguished in all aspects so the traditional style does not suit us anymore . . . particularly the BSC as a new system will help me to succeed otherwise, I will be embarrassed among my colleagues (DQM, 2016).

It is inferred from the aforementioned that some of the profession logics emerged due to stimuli such as the tourism strategy, ISO certification, and the endeavours towards EFQM standards. On the other hand, a number of staff’s personal expertise was a factor to motivate profession logics to emerge; for instance, the HGBT’s expertise in both professional and academic areas, which always motivated him to introduce modern systems and tools to the GBT. Designing the GBT’s strategy, obtaining ISO certification, complying with EFQM standards, and the adoption of a new MCS were all initiations of the HGBT. The DGGT was also one of the high-level management members observed to adopt profession logics in management processes in general. Within his department, he formally devolved power to the mid-level management staff to ensure that processes are in place and there is no delay if he (as the leader) was not present. There was also other expertise in the board such as the DP (2016) who said, “I hold a high diploma in planning and development, have over three decades of experience in the area, and attended a large number of training courses about strategy”. Hence, it was not challenging to adopt such a modern tool.

Another key staff member who had personal expertise was the DIT. In addition to his degree in engineering, he had two decades experience in IT area in Europe. So, he was observed that he adopts profession logic perspective during the process. For example, he established a team for IT-related issues for BSC software. He also dedicated two staff to assist in the process to ensure the process is not affected during his absence. The DQM is also noticed to apply profession logics in performing all her tasks. So, she was the only one who adopted a relatively modern style of management compared to the others in the GBT. The action plan before October 2014 was different than those in other organisations across the KRG. She also used to document and register everything without being instructed to do so. In addition, she was always encouraging team work in her department and was always inclined to group decision-making. Moreover, the PDET was observed as an active member who was determined to ensure that processes are in place. She was wise and skilful when she enforced the team in the GDET to apply the BSC. Her determination and enthusiasm were behind her achieving the aims and objectives. Due to her professionalism, the HGBT has completely empowered her “to sign on behalf of him” (DPET, 2016).

Other profession logics were noticed as a result of the consequences that the BSC will have. For example, the Director of Planning - GDST (DPST) (2016) suggested that they support the adoption of the new system because it leads to the development of tourism in the region. The system also motivated them to “work harder and compete with other departments” (Director of Planning - GDST [DPST], 2016; Director of Planning - GDGT [DPGT], 2016). The DQM (2016) said “the BSC has resulted in framing and prioritising my work”, although her style was more developed and professional than the other organisational actors due to ISO standards. So, she was ensuring that every activity is documented and every decision was made in group. On the other hand, “the BSC may bring about internal advantages such as competing for better performance among the other departments” (Director General of Duhok Tourism [DGDT], 2016). The DGDT also stated that the system is compatible with the reality; otherwise its application will not be possible. Further, the DP said “tasks are more professionally allocated to departments” because there was disorder to some extent before the adoption of the BSC (DP, 2016). Finally, the GBT tried to broaden the linkage and gain expertise through collaboration with universities to consult academics in the area (DP, 2016). Further, drawing upon his expertise, the HGBT used to self-educate on the system and support the RFBSC on the software. All of these instances demonstrated profession logics’ perspectives in different circumstances, although during the second focus group discussions, there was an evident conflict between the HGBT and the DGST due to

their contradicting logics. The DGST indicated that the problems they encounter emerge due to the centralisation structure and also because power is not devolved to the lower levels, i.e. the GDs. Conversely, the HGBT had a different viewpoint and responded saying that “the salient problems you mention are never related to centralisation but emerge merely in your own department and can be solved internally with the power you have” (HGBT, 2016).

5.5.3.2 State Institutional Logics

Coding the transcripts in their entirety revealed that the state logic is the second prevalent logic which was observed in certain circumstances. To illustrate this when interviewed the DP, he emphasised the role of governmental originations in service provision. In this respect he said,

In fact, this tool is not forcefully enforced upon us but if we aim to develop and improve then we certainly need a tool that complies with our objectives. BSC is a tool which is in our favour for re-organising processes and for providing better services for people (DP, 2016).

The DP trusted that “the final objective as a PS organisation is to ensure providing good services to citizens. Hence, having a strategy in place is not enough for this objective whereas having a system in place will assist the purpose” (DP, 2016). In addition, the DQM stated that “our enthusiasm is to reach the organisation’s goals, succeed, and provide a good-quality service for people” (DQM, 2016). In the same context, the DHST posited,

I am now on the right path of working as I can provide good services for people. As long as I am in this position I should be the “people’s servant” not the opposite. So, I provided all support for the development of the tourism sector and for the staff’s good. I even sometimes had to “implore” funding for projects (DHST, 2016).

He used the word “implore” as a metaphor because he was sometimes seeking sponsors or guarantors to secure finance to perform their activities and tasks. This was to ensure the process continued regardless of any financial problems. On the other hand, being at the core of people’s suffering from the shortage of services, the DGGT said,

Tourism is a cross-sectional sector. One of the significant factors to develop this sector is to amend the existing laws and regulations. A law to include all the empowerment for the sector to become autonomous. The tourism sector should have the power to produce regulations, take advantage of the land leases for tourism projects, and to revive the old laws which are for the benefit of the sector. All the laws and regulations should be for the benefit of the KR people (DGGT, 2016).

This statement infers that their final aim is people’s welfare through receiving the good services they deserve. This was also demonstrated in the second focus group in which the DGST (2016) said; “Government, by all means, is responsible to provide necessary services

to people. It is essential that people are not dispossessed from the services”, although, “unfortunately, the provided services are much less than the people’s needs” (DGST, 2016).

Relating to the same context, the DKGTT said,

I would never stay in this position if I have ever known that I cannot provide a good service and do not have my fingerprint on any task ... with the adoption of the BSC all the processes will improve and will end up with benefits for all people in the area (DKGT, 2016).

Regardless of the financial crisis and the limited support she received, she was determined to continue and ensure her job was completed. She assumed that serving people is the core of their objectives.

Furthermore, the DGDT was one of the upper-level members who depended on a state logic. As they were preparing for the third quarterly assessment, his concern was to develop the tourism sector through improving the services they provide for people and customers. As a result, they will be able to excel over other departments they compete with. To achieve this, he was certain that the BSC is a good inducement to take this responsibility. He elaborated on this aspect and said,

For example, one of the objectives of the BSC is to increase revenues and another is to decrease expenditures. We should ensure that money is not spent on things which are not for the public good or the tourism sector development. Therefore, the BSC and the companion objectives stimulated us to take more responsibility especially because there is evaluation and assessment (DGDT, 2016).

Another point which resulted from the BSC and assisted in a better provision of services was the enforcement to work in teams. In this perspective, the DGDT said,

... it is not a condition that all the tasks are undertaken individually but there are various tasks which require teamwork from multiple departments such as inspection, tourism affairs, finance and administration ... the departments are obliged to collaborate to get the tasks done ... therefore, they should all have a clear understanding to work together so that they avoid problems and find solutions for the sector development (DGDT, 2016).

The DGDT suggested that the BSC regulated and organised all the management processes in a way that all the organisational actors at all levels are clear what their responsibilities are and how they achieve them. Before the BSC, processes were totally different and the individualism perspective was more prevalent across the GBT. Previously, there were activities undertaken in one department without having the other relevant department(s) involved. Further, he demonstrated that teamwork would bring the various perspectives to the same table and the contradicting ones would converge as a result.

Another aspect that the interviewees considered under the state logic was the prevalent bureaucracy in terms of power and how it is practiced. There were different viewpoints about this aspect; for example, the lower-level departments believed that there is a high power distance while the upper level were certain that they devolve power equally to lower levels. From the top of the hierarchy, the HGBT was a strong proponent of the idea that power should be located at the lower levels for processing operational tasks while the higher level has to facilitate these processes and take strategic decisions. However, there was a common understanding among the DGST and the DGDT in the perspective that all the decisions should be within the top and that levels should not be bypassed. This means that the directors within their GD do not have the power to bypass the DG and communicate directly with the GBT, while the DGGT had a different perspective than the other two DGs held. He devolved power in his GD and that all the key staff were given enough authority to process activities and to directly communicate with the GBT. In this respect the DDAST said,

When we address a letter to the GBT through the GDST, we could only “informally” ask the HGBT to press for the processing of our request; otherwise it will take ages to have it responded to ... the DGST intends a “legal”⁸⁰ processing of tasks which is so challenging and time-consuming (DDAST, 2016).

Likewise, the DDST was convinced that there is a dominant bureaucracy across the GBT. He said,

Our superior is the GDST and, hence, we are entitled to communicate with as our first point of contact. From there, it is addressed to the GBT which we do not have direct contact with, although, in urgent cases, teams from the GBT directly contact us to request a specific task to be done (Director of Dukan - GDST [DDST], 2016).

On the organisational hierarchy the GDST is in the middle between the GBT and the DDST. Due to the prevalent bureaucracy, GDST did not empower the lower levels to bypass him and contact the GBT. Moreover, the DKGT had the same perspective as the DDST although she posited that they are allowed, to some extent, to directly call the GBT if they have enquiries about a specific process or activity, although she said that, due to the bureaucratic aspect they were not involved in the process before the decision making to adopt the new system. It was “all of a sudden” enforced and they were instructed to adopt it without any prior notification.

On the other hand, the DGDT had a proponent perspective and an opponent perspective to the aforementioned. The proponent was that he never considered the direct contact of directorates of tourism within his GD as legitimate, for any reason. For instance,

⁸⁰ This word is used as a metaphor for routinely processing activities which usually takes a long time.

his subordinates were not permitted to officially contact the GBT members such as the director of administrative affairs. He strictly abided by the organisational structure levels for formal affairs. Regardless, “for other enquiries, I advised them to communicate with the GBT staff for obtaining accurate information. So, for informal issues they were permitted to do so except for formal affairs” (DGDG, 2016) although, related to the opponent perspective, he suggested that DGs should appreciate the lower levels and that DGs value their status. For example,

It is not legitimate if a staff member of any directorate of tourism submits a request for long leave and I approve the request without his line manager’s consent. So, before I approve the request, I ask the staff to get his line manager’s approval. This should be addressed to us in a signed and stamped official letter. Afterwards, I approve the request (DGDG, 2016).

As mentioned earlier, this will value the directors below the GD, although he emphasised that, for informal affairs, staff are free to communicate with higher authorities. Regardless, the DGDG (2016) said “even in such circumstances the staff ask my permission to contact the team members in the GBT”.

5.5.3.3 Family Institutional Logics

In addition to the above-mentioned two logics, family logic was observed from the data. Coding via Atlas.ti software showed that the IL occurred eight times. The DGST was observed to uphold this logic in different circumstances which contradicted the HGBT’s profession logics. To elaborate, it is necessary to provide an overview of the province in relation to the political parties. After the civil war in 1996, Erbil and Sulaymaniyah administrations were separated; each had its own parliament and government. Erbil (including Duhok) was ruled by the KDP while Sulaymaniyah was ruled by the PUK. This has created some caucus groups among the proponents of different political parties. In addition, people and culture are slightly different in terms of their norms and attitudes. So, these differences continue up to date. From this angle, the DGST said,

Sometimes, there are differences in our⁸¹ interpretations and understandings. For example, Sulaymaniyah circumstances differ from Erbil in terms of population, freedom, and many other things. Probably people here are more open to revolt but it is not the case in other areas. Therefore, these are reflections of the cultural, social, and political aspects. We may not achieve 100% of the required objectives because there is a difference in understandings, circumstances, and policies. Therefore, we may, sometimes, observe contradictions in between (DGST, 2016).

⁸¹ He meant Sulaymaniyah and Erbil in general.

This is related to his belief of the family logics. He assumes that they are different from Erbil in all aspects including management of the governmental organisations. GDST's performance in general was low compared to the other GDs. The DG and all his staff were certain that there is no justice between Sulaymaniyah and Erbil related to resource or finance allocation. Therefore, any incompetency or failure to achieve a task successfully was justified by the government's unjust conduct among provinces. He added that "due to the current circumstances especially in Sulaymaniyah, Halabja and Garmiyah provinces, which is seriously bad, we cannot enforce administrative obligations on staff to work full time" (DGST, 2016). There was a compromise between the government and staff because they were not able to pay complete salaries on time so they would be permissive in terms of their working hours.

On the other hand, the DGST suggested that they (GBT) are a small department in comparison to the entire government, so there will be inconsistencies if they adopt a new system that is different than the existing system across government.

You (the researcher) know that even an embryo would be raised in an environment that is suitable for raising. We, in the GBT, cannot do a miracle in the government alone and call it "the heaven of tourism"! There are probably beliefs among some individuals in the GBT which is never transferable to other organisations. They, in the GBT, say "let us do it anyway!" ... This creates contradiction between the GBT and the other KRG organisations (DGST, 2016).

It was observed from the interviews that the GDST staff were relatively sensible towards their colleagues in Erbil and Duhok. For example, while interviewing the directors of tourism within Sulaymaniyah GD, they were determined to show that there was evident unjust allocation of finances between Erbil and Sulaymaniyah. The directors clearly mentioned that the amount they receive is always less than what their peers receive in Erbil. So, they were questioning the logic or regulation behind this. The DDAST held the GBT responsible for the inequality of financial allocations which impeded their activities and eventually lowered their performance. On the other hand, there was another aspect that the interviewees were highlighting which was power domination. Mid-level management had concerns about their communications with the GDST and the GBT. They would rather have direct contact with the GBT but, according to the hierarchy, they have to contact the GDST first. In this context, the DHST said, "willy-nilly we should go through the GDST if we need to communicate with the GBT" (DHST, 2016). This instance has also resulted in an evident discussion in the second focus group session when the DGST said,

There are a number of extra procedures required for processing project applications. These procedures are all technical and I doubt that there is another person in the GBT

who is more experienced than me in this area. Regardless, I have to send it to the GBT for approval. For example, if a contracting company requests a change in the project, we in the GDST process it properly and finally it has to be sent to the GBT for approval (Director General for Sulaymaniyah Tourism, 2016).

The above-mentioned is listed under power domination in which the DGST is the key person to refer to. Based on his position, he is in the middle between the upper level and the lower level – i.e. the GBT and the directorates of tourism. He was inclined to retain power from the upper level and at the same time not to devolve power to the lower-level staff. However, he was observed to be caring about them when the issue was related to their performance evaluation scores. As evidence, during the second focus group he defended his staff and asked, “How do I evaluate my staff if I am not able to provide them with required facilities to have the task done?” (DGST, 2016).

5.5.3.4 Corporation Institutional Logics

The fourth frequent logic observed from coding the data is the corporation logic. In addition to the organisational hierarchy, the GBT established the BMC for strategic policies and decision making. As mentioned earlier, the BMC was chaired by the HGBT with memberships of all the GDs and two advisors from the ministry. Having a structured management board, namely BMC, to handle the critical important issues is considered part of the corporation logics. The existence and importance of BMC was confirmed by the HGBT who said, “BMC is the highest board which includes all the GDs and is responsible for all the strategic decisions” (HGBT, 2016). Further, the DGDT said,

Due to the fact that we are an organisation within a ministry, two advisors are members in the BMC. They are so cooperative and supportive of our organisation. Although, in addition, we had a number of external advisors who helped in designing our strategies and policies (DGDT, 2016).

It was observed by the researcher that the GBT was not only relying on internal expertise but were ensuring to have consultancies and advice from external expertise such as other ministries, international organisations, and universities. Ultimately, all the strategic topics were taken to the BMC for discussion and consideration. Related to a new MCS, the HGBT (2016) said “the topic was discussed in detail in the BMC meetings and has been decided upon in consensus”. As discussed earlier, there were proponents and opponents, but after long discussions it was approved and became a new rule.

In addition to the above examples, other circumstances revealed that most of the senior management level assumed that tasks should be delegated according to the roles held by

middle- and lower-management levels. Regardless of the fact that task delegation was not regulated in the KRG, these senior managers decided themselves to delegate tasks. For instance, the DGGT was seen to emphasise this issue and demonstrated that he has delegated tasks to his team members and, according to the delegated tasks, they were given power. For example, he devolved administrative roles to the director of administration, engineering roles to the director of engineering, and tourism roles to the directors of tourism; and so on. On this aspect, the DGGT said,

Personally, I am 100% certain that monopolising power by the top person will turn to be a big curse. As a result dictatorship will emerge and an endearment to the position will arise ... therefore, task delegation and devolving power to subordinates will cause the leader to become a good supervisor for the subordinates who run the tasks and activities (DGGT, 2016).

He suggested that task delegations and power devolution are officially regulated and circulated across the GD. The directors are well informed about their roles and responsibilities with all their implications. The managing style of the DGGT was compatible with the HGBT who adopted an organised managerial perspective in the GBT. As a leader, the HGBT professionally delegated tasks to the directors and key staff. All the members of staff had specific job descriptions which is a neglected aspect in KRG organisations. In return, staff were responsible for reporting their activities for assessments even before the BSC, as confirmed by most of the GBT's interviewees.

One of the implications of the bureaucratic distribution of roles is the advantages related to job specifications and clarity of objectives. This eventually means the leader can avoid persistently following up on the staff's activities. On this aspect, the DGGT said,

One of my top policies is that I apply minimum interrogation to the key staff's day-to-day activities. For instance, I have several directors in my department in which each director is officially instructed and is given sufficient power to manage his/her roles and responsibilities. So, they are entitled to practice the extent of power that they are given. For example, they could sanction their subordinates and address official letters to the counterpart departments within Garmiyan administration except the GDs, mayor-councils and governorates (DGGT, 2016).

In this case, the leader will have more time to focus on the strategic issues rather than on the operational and technical issues. Further, "these bureaucratic roles would enable a smoother management and process because they run the activities and at the same time I do not need to be available all the time" (DGGT, 2016). He also added,

Due to the fact that tasks and responsibilities are delegated to key staff, if there is an application that requires administrative processing then it goes to the admin department,

while if it is related to finance, then it goes directly to the finance department without me seeing the applicant or the application⁸² (DGGT, 2016).

Regardless, both directors of tourism within the GD, who were interviewed, posited that they are not completely autonomous when processing tasks and responsibilities. This is possibly related to the existing tension between the DPGT and one of the directors of tourism of the General Directorate of Garmiyan Tourism (GDGT). The tension was noticed by the researcher during the interviews in the GD that one of the directors of tourism had a level of tension with the DPGT. The researcher inferred this instance from other interviews the GDGT staff.

Another element was observed which is also considered corporation logic in which staff always aspire to higher and better positions. They try by all means to attract the attention of the superiors. In this context, the RFBSC said, “staff are inclined to attain good statuses in general and particularly within the BSC” (RFBSC, 2016). However, there was a general issue across KRG organisations, which was the lack of a specific system for performance evaluation and promotions. Therefore, apart from qualified staff who always improve their performance, there are others who try illegitimate ways to attain better positions such as political influences, nepotism, or personal relations due to the lack of a technocratic system in KRG.

5.5.3.5 Market Institutional Logics

In addition to the above-mentioned logics, market logic was observed but less frequently than the others. The main influential factor was the financial crisis that the KR was encountering. This has resulted in shifting the organisation to be more efficient than before and, consequently, they had to reduce the expenditure as one of the strategic objectives. BSC software was one of the issues that had to be compromised based on market logic. While investigating for a PMM tool, the GBT had to look for an efficient price in which BSC was less expensive than the other two options, i.e. SAP and TYCONZ. In addition to the original price of the software, they had to carry out another compromise which was to purchase only one user licence because “it would cost us a lot of money”, as stated by the HGBT (2016). He added that “if we had more financial support then we would have been able to purchase more user licences so that each GD enters the activities themselves” (HGBT, 2016). Therefore, “the selection of and decision relating to the tool took a long time because we

⁸² Due to the fact that there is no application of e-government then applications and processing them are mostly done by the customer or client. He/she visits the relevant department with a hard copy of the application.

were not able to find convenient offers in terms of the price” (DIT, 2016). Furthermore, regarding training in the software, the GBT again could not afford the incurring costs and, hence, they excluded professional training by the company. Therefore, the HGBT, DIT and RFBSC had to train themselves on the software so that they learn and also teach the other staff.

In a specific instance, it was evident to the researcher that there is another category that is potentially listed under the market logic. The DPET suggested that

Because the GDET organisational staff are generally working in “interest” groups – i.e. if they have personal interests with each other – then they are fine. Otherwise, they are never ready to follow your system or the way you want them to work (DPET, 2016).

The term “interest” refers to obtaining some financial rewards in an illegal way⁸³. Fundamentally, this was to increase their income in one way or another which is, in fact, based on a market institutional logic. Finally, another element is suggested by the DGGT that is considered part of the market logic. In order to have a better status among other departments, some of the GDGT staff were spending their own money to support their organisation so that they could compete with their peers. While discussing their poor performance, the DGGT mentioned the following example:

One of the key staff said; I will design the project myself and will use my own car to drive to Sulaymaniyah in order to search for resort tents⁸⁴ ... the staff are doing all these to raise their performance because it turned to be a big shame for our department (DGGT, 2016).

In brief, market logics emerged due to financial crisis and also to achieve a better status among peers.

5.5.3.6 Community Institutional Logics

The sixth IL was community logic which was observed at different instances. All the instances were related to the results of the BSC when applying at operation level. Staff in different GDs were embarrassed and ashamed about getting low scores in return for their performance. For example the DPGT said,

After the first quarter assessment in which we got a “zero” score on some of the activities which we failed to perform, I started to encourage my team (including the two Directors

⁸³ For example, a team working on a particular project. They enter into a secret agreement with the contractor to allocate a percentage of the project cost for them. So, they gain some money indirectly and illegally from the project.

⁸⁴ There are no online shopping services in KR so any staff purchase requires physical visits to the markets.

of Tourism) to work harder so that we are not embarrassed again by a “zero” score as it is a big shame to be in such a situation among peers (DPGT, 2016).

Further, the DGGT stated that his staff are stimulated now to work harder and get higher scores in the assessments because low scores turned out to be a “big shame” for them. It was evident that the staff were more motivated to improve their performance so that they are not experiencing embarrassing situations. In the same context, the RFBSC said, “I heard from staff that each department is trying to raise their performance in order to obtain higher scores and avoid being embarrassed and ashamed among peers” (RFBSC, 2016). Furthermore, another aspect of community logic is specific to Garmiyan inhabitants. It is related to their sense of hospitality in which it was “a real shame” for them if one of their guests has a meal in a restaurant or stays at a hotel overnight, as confirmed by the DGGT.

5.5.3.7 Religion Institutional Logics

Finally, in addition to the six logics mentioned above, the seventh and least frequent logic which was implicitly found in the coding is the religion logic. Several interviewees at the operational level referred to the land problems in general and land leases in particular. These lands were allocated from the top management to powerful people for other purposes than tourism. This means that these lands are controlled by powerful people, which identifies that resources are not distributed equally. On the other hand, the staff of the DGST had a belief that finance is not allocated to them equitably, and that Erbil and Duhok provinces are provided with more finance. This instance is also listed under the same logical order.

5.6 Summary

This chapter thoroughly explained the context where the case study organisation is located. The GBT’s vision, mission and structure are presented in depth. Further, details about the empirical research and the protocol of the case study are presented. Due to the specification of this research study, the whole period is divided into the pre-transitional period and the transitional period. This classification assists in assessing the emerging changes throughout the process. Finally, various ILs were depicted from coding the collected data. It is to be mentioned that the ILs have been identified, although details about each IL are further discussed in the following chapter.

CHAPTER SIX: RESEARCH ANALYSIS

6.1 Introduction

This chapter continues the discussion in the previous chapter. It provides detailed explanation of the events that happened during the research period starting from the initiation for the adoption of a new MCS until the adopted tool was cascaded. A thorough analysis is undertaken to expound why the events happened and the reasons behind ways the organisational actors performed in the specific situations presented in the case study chapter. The chapter starts with a comprehensive overview of the KRG context. Afterwards, an in-depth analysis is provided, which is aligned with the previous chapter, in two different periods – the pre-transitional and the transitional periods. Each period is presented against the adopted theoretical framework. Further, the communication perspective is discussed in detail along with its impact on the overall process. The following section discusses the general context of the KRG with emphasis on the objective of this research.

6.2 The General Context of the Kurdistan Regional Government

Before analysing the GBT's context, it is necessary to provide an overview of the broader context of the KR. This is drawn from the exploratory research conducted in 2014 in which a sample of 101 questionnaires was collected from different PS organisation employees at different levels. In addition, nine interviews were conducted with policy makers and top-level KRG staff as shown in Table 4.3 in the Methodology Chapter. The questions were designed to investigate their understanding about NPM and PSR if they are to be adopted in the KRG. The obtained responses indicated that there are different perspectives and levels of understanding. The perspectives were mainly around key concepts such as system, laws, power, strategy, transparency, qualifications and change. One of the respondents wrote, "We need a radical change in the system, process, structure and people". Most of the respondents believed that the applied systems and structures are still old fashioned and need to be modernised to cope with the development worldwide. Another respondent wrote that "management is an art which needs to be reformed and developed. It has to have short-, medium-, and long-term plans which help an efficient implementation of the activities". This implies that there is a lack of a unified strategy across the region. It was inferred that there is a wrong understanding of "strategy" as the questionnaire responses revealed that although

a large number of respondents stated they have strategy, when they started to define “strategy” they were talking about different things. A respondent said, “Strategy consists of meetings and seminars to enable the implementation of the suggested reforms and development”. Another respondent answered, “Our strategy is to encourage employees to get higher academic degrees”. In general there was no clear understanding about short-, medium- and long-term plans although one of the interviewees said “[if there is] no reform, then there is no strategy” (Advisor of Management, 2014). In short, there was a general confusion among the respondents (questionnaire and interviewees) between the organisation’s vision and strategy.

Regarding reform in the region and the extent to which they have intention to implement PSR including MAC projects, the interviewees’ understanding of reform varied. For instance, a number of employees believed that reform is a concept related to professionalism. Their perspective was built upon the fact that job appointments are mainly based on nepotism and personal relationships whereas qualification and experience are never key factors for such appointments. Several interviewees mentioned the necessity of appointing “the right person to the right position”. Other interviewees have related reform to power devolution to the lower levels as the government system is a centralised structure. Therefore, most of the interviewees said that any reform process should include decentralisation and reasonable power devolution. Other interviewees’ key answers were about laws, systems, transparency, task delegation, equality, accountability and loyalty, all of which together assist in the reform process. Further, a number of interviewees stated that the political intervention in the government has a crucial negative impact on any reform process. An interviewee said that a significant factor for reform is “to separate politics from administration” (Head of the Department of Coordination and Follow-up, 2014). This implies that the executive bodies are not independent and, hence, the implementation of any reform project is very difficult.

As for the existing laws and regulations, the interviewees confirmed that they are very old and not well structured; therefore they do not help meet the current demands. Several interviewees said that an important factor for the PSR is “to amend the administrative laws and to revise the current regulations”. Interviewees are certain that power distance is particularly high (Hofstede, 1983; Hofstede and Bond, 1988). As a centralised region, power is located at the top of hierarchy. A number of interviewees stated that one way for reform and development is “devolution of power” so as to ensure that organisational actors are given power parallel to their responsibilities. Moreover, personal interest was one of the constraint

factors against the reform process. Interviewees assumed that powerful people in KRG organisations are more concerned about maximising their personal interests. Therefore, the public interest for them is of less importance. One of the reasons is the “non-transparent system across KRG organisations” (Advisor of Economics, 2014) which is a consequence of the non-competent system in place in the region. Furthermore, recruitment and particularly the assignment of people to high positions as mentioned above, is not based on skills and qualifications. Thus, many interviewees suggested that qualification, skills and expertise should be considered in recruitment, assignment, and promotions.

Another question was to find out if there is a unified PSR project across the region; the answers to this were not so promising. The answers inferred that there is no unique PSR project. Many interviewees’ answer was simply “No” and some others stated its importance to KRG organisations in general. However, during the face-to-face interviews, the researcher obtained further details about this issue. Due to the large constraint factors, there is no unique project although there have been a few attempts. For example, the KRG Ministry of Education adopted the Swedish education system in 2009. The adoption was more likely to be a memetic isomorphism (DiMaggio and Powell, 1983; Scapens, 2006) as the system was successful in Sweden although it was not reasonably localised which caused a gap between the system and the workforce capabilities, as confirmed by a number of interviewees. This has had several consequences such as the deterioration of the education system. Further, the International Organisations, as part of their function to apply modern projects in the countries where they operate, offered a project named the “Assessment of Kurdistan Regional Government’s Public Administration Reform Efforts - Iraq Public Sector Modernization Program (I-PSM)” which was approved in May 2012 by the KRG (UNDP, 2012). The project aimed at strengthening the PS through “Public Administrative Management”, “Civil Service Management”, “Public Finance Management”, and “Economic Growth and Service Delivery”. The project was continuously in collaboration with the relevant organisations but “no concrete output, outcome or result has been achieved” (Advisor of Economics, 2014). In sum, there was no unique comprehensive effective project across the KRG related to PSR or PS modernisation. Thus, there was no shared institution or logic among organisational actors for reform or development.

Furthermore, it is also inferred that the KRG did not have a unified strategy. Even if organisations had plans or strategies, they lack tools for their implementation. One reason was the short cabinet life cycle which was only four years. The political conflict impeded having a strategy to continue regardless of the different cabinets. Further, it was common in

KRG organisations to write strategies and plans designed in a decorated bulky document. However, it was only referred to while making public declarations and presentations without any attempt to implement them systematically. One of the questionnaire respondents (2014) wrote, “I challenge anybody in the KR who says we are implementing our plans or strategies professionally and systematically”. For example, when the KRG Ministry of Planning established the KRG’s 2020 Vision in 2013 (Ministry of Planning, 2013), they held a general meeting in the presence of the KRG’s PM, deputy PM, ministers and more than 500 high-level management staff across the KRG organisations. The aim was to present the vision and emphasise its importance for the development of the KR. However, to date, it has never been implemented as confirmed by some of the interviewees. Moreover, “if it was implemented, then the KR would not have gone through all these crises” (Director of Accounting, 2014). Therefore, without having a strategy in place (inactive if having one) then there was no need to adopt a system, such as the BSC, for implementation.

Furthermore, the government depended on an old-fashioned system for employees’ appraisal in which the only criterion referred to was the timeframe. Regardless of whether employees perform efficiently or not, they were getting annual promotions and appraisals which are still valid. So, there is no specific distinction between a competent employee and a non-competent employee. Simply, the government has never been and is still not systematised as confirmed by most of the interviewees in 2014 and 2016. So, there is no strategy, no performance evaluation and no performance appraisal system across the KRG at all. Further, it was inferred from the interviewees in 2014 that there are neither PSR nor MAC projects in place.

Further to the above mentioned general context of the KRG, it is necessary to recall the period starting from the establishment of the GBT in late 2010 until October 2014 – namely “the pre-transitional period”. This period is discussed in detail in the following section.

6.3 Pre-transitional Period

Due to the fact that this research was not conducted during the pre-transitional period, it has not been given as much focus as the transitional period. Based on the information obtained from the observation and interviews, this section is structured to discuss the analysis focusing on the prevalent ILs and the existing rules, routines and actions which are based on

the extended Burns and Scapens framework (2014). The following section is an explanation of the prevalent ILs in the period.

6.3.1 The Prevalent Institutional Logics

In the case study chapter, the main events and the organisational actors involved were presented. The organisation's and the organisational actors' attitudes in the specific events were mainly based on different logics. Coding the data revealed that the adopted logic at the macro level was based on the Old Public Administration (OPA) logic which indicates that the government organisation activities have to be conducted by a well-regulated system of bureaucracy (ter Bogt and Scapens, 2009). OPA logic is a forward-looking perspective and is done at the departmental level (Townley, 1997; Redman, 2001; ter Bogt and Scapens, 2014). This external institution had an influence on a number of organisational actors to some extent. For example, the DP (2016) said, "given the KRG's financial crisis, it is almost impossible to proceed with any project. Further, activities including MCS or MAC will not be possible without a well-regulated mechanism by higher authorities". In addition, the DGST was also depending on OPA logic that believed modernisation or change is never possible in the GBT as a single department within the larger context of KRG organisations because, based on OPA, policies and systems should be decided at the top and later implemented by lower-level organisations. His statement that the "GBT cannot do a miracle in the government alone and call it the heaven of tourism" is confirming his logic. So, OPA is considered the external institution which is located out of the boundary of the organisation as per ter Bogt and Scapens' framework (2014). However, the focus is not on the macro level.

At the micro level, coding showed that the logics varied from profession, state, and family which are considered the internal institutions of the organisation. There is a possibility that the internal institutions of the organisational actors are influenced by the external logics. However, due to the fact that OPA does not provide any mechanism to operationalise the IL, in practice, at micro level, Thornton et al., (2014) IL's is adopted. The "institutional system ideal types" (Table 3.1) is a way to precisely operationalise institutions at the micro individual level. For example, the HGBT's actions and attitudes were mainly based on profession logics due to a number of reasons. In addition to his academic background and wide experience, the HGBT was a member of the QA project and a member of Kurdistan Engineers Union. All these merits explain his belief in the "personal expertise"

as a source of legitimacy under the profession logics. His initiation to set-up strategy was the first initiation for developing the tourism sector. It was based on his compliance with “association with quality of craft” under the source of identity. This particular logic was a stimulus for further initiations, some of which were his emphasis to obtain ISO certification for the GBT’s development, his initiative for moving towards EFQM standards, and the exceptional concern he showed in the implementation of the BSC. Another schema of the profession logics is “relational network” under the root metaphor which provides interpretation for the GBT’s actions in trying to make the profession the cornerstone of all the networks inside the GBT, and with the external organisation. Moreover, he was observed to devolve power to staff according to their responsibilities. In this respect, the DPET (2016) said “HGBT as the acting DGET has always instructed me to ‘sign on his behalf’ and I had full power during his absence”.

The profession logic was also observed to be the basis of the DQM’s actions. She also holds an engineering degree and has around 20 years’ experience in the PS. Self-education and development have always been her priorities. In addition, she is also a member of the Kurdistan Engineers Union. She used to continuously attend training courses⁸⁵ on different aspects related to QA and planning. These features have encouraged her to utilise tools and techniques for GBT processes. In this context she explained how she adopted a tool she “acknowledged in one of the training courses held by KRG ministry of planning”. The tool was designed to assist in setting action plans which she used for her department afterwards. Another instance that showed her drawing upon profession logic was that she used to encourage team work, communicate all the processes with the team, and involve them in decision making. Moreover, she had a perspective interpreted as the “basis of strategy” to increase personal reputation when she said that “the idea of the BSC is very important because it will help me succeed and improve my work among my peers in other organisations” (DQM, 2016). Her conformance to the HGBT’s perspectives of management processes was evident. Thus, and also for her job specification, she was always given the responsibility to be in charge of development projects.

Furthermore, the DP’s statement reflects “personal expertise” under the source of legitimacy when he was explaining his qualification background and expertise in planning. In addition, the DIT and QM staff were also drawing upon profession logic. To support this, while being interviewed, they explained the necessity to adopt a systematic tool for strategy

⁸⁵ The KRG do not have a performance appraisal system and hence training and development is not enforced by regulation and not required for annual promotions.

implementation as they have the GBT's strategy in place. They both believed that such a tool will assist them to regularly check the implementation rate and advise on how to improve performance. The QM staff had another perspective related to ISO auditors who were persistently asking what KPIs they depended on. This schema of QM staff is listed as "celebrity professionals" under the informal control mechanism. The continuous SAI Global enquiries about specific KPIs was one of the stimuli for the GBT to adopt a tool for strategy implementation.

Moreover, in the observations, it was noticed that the DP depended on a state logic and showed a great attachment to the "bureaucratic system of management" which is listed under the state logic. He belonged to a relatively old generation which does not find it easy to comply with modernisation and change. During the informal interviews with the researcher, the DP clearly resisted the initiative to adopt a new MCS. One of the reasons he suggested was the improper timing as the region was going through fiscal crisis and there would not be sufficient funds for such systems. Further, he was used to the old-fashioned system of management which depended on the manual processing of documents. Therefore, it was challenging for him to switch to the modern digital processing of works.

The above-mentioned highlighted the main logics inferred from the observations and interviews. Although there are other logics, they were all observed with the introduction and cascading of BSC across the GBT. Therefore, the other logics are discussed in detail during the transitional period. The following section provides a thorough explanation about the existing rules, routines and actions in this period.

6.3.2 Rules, Routines, and Actions

Coding showed that during the pre-transitional period, there were different enforced rules – either external or internal – within the GBT. In return, there were different routines which explain the procedures in use and actions, which is the result of the interaction of rules and routines (Burns, 2013). Referring to the case study chapter, a number of rules with the incurring routines and actions are explained in this section although it is necessary to refer to the GBT's specific culture to provide a clear understanding about specific instances in the context. Based on coding the collected data for this research, it is revealed that OCL in the KR is characterised by both individualism and process-oriented perspectives. Due to the lack of a competent system in the government such as strategy, standard operating procedures, job description and performance appraisal, the relation structure between departments and

individual actors was vague. Further, there was a lack of orientation towards team work. In the KRG, it is common that any good initiation or suggestion is submitted to higher authorities without mentioning the person who first initiated it. For example, a lower-level staff member suggests an idea to the line manager. The line manager raises a memorandum to the respective DG signed by him/her. Finally, the DG raises the same suggestion to the deputy minister or the minister as his/her own idea. So, ownership is not always preserved. Therefore, the HGBT said “I am determined to have everyone sign any document raised to a higher management level regardless if it is very simple” (HGBT, 2016). This was his policy to preserve ownership of any idea and provide support with encouragement. He added, “Staff would be more committed, accountable and responsible if they are appreciated and had their names documented”.

In respect to the process-oriented perspective, the existing system was based on the old management perspective which neither enforced staff to be part of setting strategies nor become responsible for results (ter Bogt and Scapens, 2009). In addition to the old style of management, the KRG was suffering from the lack of a unified strategy. Therefore, staff were only oriented towards how to do day-to-day activities without thinking about the organisation’s objectives or the results they obtain. For example, the Staff of Planning – 1 (SP1) and Staff of Planning – 2 (SP2) demonstrated this perspective as they were always observed to be waiting for instructions to do even simple daily activities. In the GBT case, although they had a strategy since 2013 in which all the key staff were involved in its development, the culture of being responsible for the results was still not prevalent. Further, the lack of a competent evaluation system including reward and sanction was another reason that staff were not overly concerned about the quantity or quality of their achieved tasks.

Related to the existing rules, Table 6.1 presents the rules that are evident in this period.

#	Rules	Type	Enforced by
Rule 1	Annual performance evaluation	External	Council of Ministers
Rule 2	Annual auditing	External	Board of Supreme Audit
Rule 3	Setting-up tourism strategy	Internal	
Rule 4	Setting annual action plans	Internal	
Rule 5	Undertaking semi-annual performance evaluations	Internal	
Rule 6	Appointment of distinguished staff (monthly and annually)	Internal	

Table 6.1: Key Rules of the Pre-Transitional Period

As shown in the above table, the first rule was external to the GBT and enforced by CoM on all KRG organisations. The objective was that the annual performance reports had to be submitted by all organisations. The entire procedure included CoM to circulate a letter to KRG organisations requiring them to submit their annual activity reports in a certain timeline. In return, the organisations were circulating the letter internally requiring them to submit their annual reports. After the reports were received by the organisations and submitted to the CoM's planning and follow-up department. Usually, there are no further actions relating to, or evaluations of the reports. However, in this respect, the GBT was ahead to some extent because they were also attempting to develop their annual action plans, and undertake quarterly follow-up meetings.

The second external rule was the annual auditing undertaken by the KR's Board of Supreme Audit⁸⁶. The routine was to schedule visits to each organisation to audit their accounting systems in order to produce a comprehensive report about the organisation's accounting system. The reports had to be submitted to the president of the board. The reports usually included all the manipulations and illegitimate actions however they were not put forward for actions and solutions because the board was not independent as explained in the previous chapter. These two rules mentioned above were external to the GBT and hence are considered generalised practices enforced by organisations external to the boundary of the GBT, particularly as it is applied across KRG organisations.

⁸⁶ Further information is found at <http://bsa.krd/site/home/>

Related to the existing internal rules, the first evident rule was the setting-up of a tourism strategy in which all the middle and top management levels were involved. The strategy was aimed at building a solid professional basis, and to ingrain a sense of ownership in all the organisational actors. Ingraining a sense of ownership in KRG staff has not been a major concern of top management to date, and hence they are not always involved in such processes. When the strategy was finalised, it was submitted as a project to the Ministry of Planning. The existing rule was that the list of the projects is processed in the Ministry and, according to the existing budget, projects are approved. Given that strategy is not one of the priorities in the KRG, there was a big possibility that the project would be rejected. This explains the reason why the HGBT and the DP went in person to communicate the importance of their project and to influence them to approve it. Personal relations has a big role in management processes across KRG organisations.

Another internal rule was the action plans which the GBT was regulated to produce annually. The action plans were the responsibility of the QM department. Due to the profession logic that the DQM was drawing upon in her actions, she was always seeking for more developed and improved methods than the existing ones. She said, “starting from 2007, we had simple tables in which we inserted the objectives, time frame, and the responsible department although we were developing them on an annual basis” (DQM, 2016). Her work was always appreciated by the HGBT who was always providing support and motivation which encouraged her to continue at the same pace. Another reason was the training courses she attended; recall the fact that there was no training policy in the government and that the training sessions were not tailored for specific jobs. So, appointment to the training courses was either decided by the line managers, or staff were entitled to select any training courses they were interested in. A large selection was not according to the staff’s job specification and hence, the trainings were not always necessary for them. However, the DQM was determined to only attend the training courses relevant to her job and, accordingly, she was applying the techniques she learned in her work. Relevant to the action plan, she explained that she attended a training course on Primavera⁸⁷ which she adopted for setting her department’s action plan going forward. Afterwards, she consulted with the HGBT to adopt it in the GBT; he immediately agreed although, in 2013 relating to the tourism strategy, they

⁸⁷ Primavera software is designed for enterprise project portfolio management. It is used for project management, product management, and control capabilities. It can be integrated with other enterprise software. More information is found at <http://www.primaverascheduling.com/>

made radical changes to the action plan and included the strategic axis, activities and other sections (DQM, 2016).

The third internal rule was undertaking the semi-annual evaluations. Referring to the first external rule above, the GBT was undertaking this rule two times a year. This rule was the responsibility of the planning team. It was dependant on the HGBT's profession logic perspective to ensure compliance with quality standards particularly after obtaining the ISO certification. Hence, the DP (2016) said, "there was persistent enforcement by the HGBT to follow-up and evaluate performance across the GBT". Enforcing the planning team was an internal force by a powerful person within the organisation to conduct their activities. This rule was interrelated with the rule of action plans because any development in the action plan required modifications in the evaluation and follow-up processes. The distinguishing factor between the GBT and other KRG organisations was that, once they had their strategy approved, they proceeded to implement it. Regarding compliance with ISO standards, the DQM said,

Since 2013 we started our endeavours in a systematic way to plan and control because we aimed to obtain the ISO certification and hence we decided to work according to their standards. Since then we have designed a format to be adopted for our plans' implementation. The format was used to enable writing the action plan, follow-up and evaluation (DQM, 2016).

It is inferred that their initiation was drawn from their expertise and professionalism although it was not likely that the other organisational actors easily adopted the new standards.

One of the routines was holding quarterly meetings with the top and middle management staff across the GBT. The purpose was to discuss their achieved tasks and to provide suggestions to customise future activities. The DP (2016) said, "The direct and persistent involvement of the HGBT as the leader was the main stimulus for all the departments to continue". However, there was no sign for initiation or development. One of the reasons was based on the fact that the DP depended on state logic and had a strong attachment to the bureaucratic system. Further, to have the rule implemented, the planning team were officially requiring all the departments to write their reports and submit them at certain dates. The DP said, "We were undertaking inadequate semi-annual performance evaluations through summarising the accomplished tasks by each department and compiling them into a report" (DP, 2016). The compiled report exclusively consisted of a description of their fulfilled tasks. They lacked a tool or a system for this purpose as confirmed by other interviewees. For instance, the DPGT (2016) said, "We previously utilised a certain format for the assessment reports but were not as organised as we are now" (DPGT, 2016).

Furthermore, there was another internal rule which differentiated the GBT from other organisations. The rule was related to individual performance evaluations, which was practiced since 2013 in order to motivate the staff to adopt the new rules (DQM, 2016). A specific template was circulated among departments to identify the best-performing staff. Afterwards, the forms were collected by the QM team who depended on specific criteria for selecting the best staff among the candidates. Due to the fact that there was no general unified system enforced by higher authorities, the GBT made this rule with an aim to provide motivation and encouragement for its staff. They held monthly assessments of staff to identify the distinctive staff of the month. This has had an influence on the staff to develop their performance and to work harder to be entered into the competition and become the staff of the month (DQM, 2016).

In addition to the above-mentioned rules, it is essential to refer to the specific process undertaken by the QM team to obtain ISO standards to become a depended-upon rule. For example, QM team were ensuring the engagement of all the departments in designing the new standards. This was to create a good concrete understanding for adopting and sustaining the standards. In addition to standardising the processes, ISO standards had another influence on the GBT which was to move towards a market logic which is the logic of NPM. This was supported by the production of a large number of brochures and tourism guides, as well as developing the website to make it available in multiple languages as well as designing an application for tourism.

The above sections provided a thorough explanation of the pre-transitional period taking into consideration the prevalent institutions, and the existing rules, routines, and actions. However, the majority of the analysis lies in the transitional period which is discussed in the following section.

6.4 Transitional Period

This section is considered the cornerstone of the analysis as it includes explanation of all the events and the incurred consequences. It is outlined as the following: the rules, routines and actions, the process of the new MCS adoption, the prevalence level and types of multiple ILs, and the conflicting ILs. The following section explains in depth the most evident rules, routines and actions.

6.4.1 Rules, Routines, and Actions

In this section, a detailed analysis is provided to explain how the most evident rules in the period are routinised by implementing certain actions (ter Bogt and Scapens, 2014). Coding the data transcripts revealed three different rules; these are (i) the decision to adopt a new MCS specifically the BSC, (ii) the application of the BSC at the strategy level, and (iii) the application of the BSC later at the operation level. It is important to mention here that the focus is only on the internal rules. This is because the same external rules at the pre-transitional period still existed, and the internal rules are emphasised more thoroughly. The rules are shown in the following table.

#	Rules	Timeframe
Rule 1	Adoption of a new MCS	October 2014 - January 2015
Rule 2	Application of BSC at the strategy level	February 2015 - December 2015
Rule 3	Application of BSC at the operation level	January 2016 - October 2016

Table 6.2: Key Rules of the Transitional Period

The first rule to elaborate on is the decision to adopt a new MCS. The most significant action was firstly for the HGBT to discuss and communicate the importance of the tool to the organisation at the BMC. The HGBT's professional perspective in presenting the topic and the support he had from the proponent members on the BMC were sufficient to have all the other members consent to this action. Further, the investigations and comparisons were other actions related to this rule. It is always necessary to study a number of options to find out which tool suits the purpose more (DIT, 2016) and which one they can afford. The other action was strengthening the communications through meetings with key staff as well as orientation sessions (the communication aspect is discussed more thoroughly at the end of this section). This action resulted in strengthening the relations, broadening knowledge and driving staff to appreciate the system and consider it more. Another important action that the HGBT practiced was his personal involvement in and efforts to facilitate things and make them happen. For example, as the top person, he was personally working on the trial version of the software so that he learns it and was later able to assist the team to familiarise themselves with it. This was also based on his professional perspective to comply with the "quality of craft" under the source of identity. Further, his direct communication, concern,

and follow-up helped the GBT's staff appreciate the system as a main priority. It is to be mentioned that the common norm in the KRG is that top management are not involved personally in operations or activities, but the HGBT had a different policy and was more involved in technicalities. One of the reasons was to create a better work environment, motivate the team, and also to ensure the task is achieved.

The second rule was to apply the BSC at strategy level as a first stage. In order to routinise this rule, the task force team discussed this topic with external bodies. Consultations were held with academic bodies, international organisations, and PS organisations. The aim was to avoid deficiencies and ensure a successful establishment of a practical achievable system. Most of the feedback they received was very positive as confirmed by the DP. To establish a competent basis of the process, they had to evaluate their performance with a digital application. Therefore, the team downloaded a free trial version of BSC Designer software. There was no other way to confirm whether they are performing well or not without this action. A further action which occurred between the second and third rules was the purchase of the BSC software. It was like a connecting aspect to accomplish the second rule and to set the third rule. The action of the software purchase was because the GBT could not continue working on a trial version. They should have had the software even earlier but due to the fact that they were not familiar with it and some other challenges (which are discussed later), the purchase was delayed. However, due to the financial crisis, they could neither purchase more than one user license nor pay for training in the software. Otherwise, the software would have been utilised more efficiently (RFBSC, 2016).

The third rule was to apply the new MCS at the operation level as well. Further to their endeavours in the GBT, the team at strategy level reached a common understanding about cascading the tool to include the operation level because otherwise they "will not hit the target" (HGBT, 2016). To make this happen, they had to take the proper action to announce this across the GBT. There was already a plan for a two-day general meeting for the GBT strategy's annual revision. However, the HGBT – in agreement with his team at the strategy level – believed that it is the best idea if they introduce and cascade the BSC in the general meeting. This is because a large number of relevant organisational actors would be present. During the interviews, there was a consensus among the interviewees (except the DGs) that the general meeting was a turning point in the history of the organisation. As the general meeting was attended by key staff who were later involved in the tool adoption (DGs, DPs in the GDs, directors of tourism of all the districts and sub-district), the overall introduction

was to provide a clear idea about the purpose and importance of the BSC. Afterwards, attendees had to take part in the process starting from planning through to implementation. This is to spread the sense of ownership so that they feel more responsible about the tool. Therefore, attendees were divided into different groups to discuss their action plans in detail in which thorough explanation was provided about the tool. Staff at the operation level considered this event as their starting point. The DPGT said,

In the general meeting, the HGBT presented an introduction about BSC in which he emphasised that it is a new tool across KRG organisations which we should follow from now onwards. Later on, the tool was circulated officially among the GDs which consisted of several criteria as the basis for performance evaluation (DPGT, 2016).

In the same context, the DSET said,

At the end of last year we attended a general meeting organised by the GBT where the BSC was introduced. The tool was built upon various criteria to standardise our performance evaluation in the GDs and directorates (DSET, 2016).

After the general meeting, everyone was clear that there was a new tool to adopt. In order to put these rules, routines and actions in place in an efficient manner, the communication perspective, as an action, had to be intensified and strengthened which is discussed in the following section.

6.4.2 The Broader Communication Perspective and Other Attributes

The communication at this stage was undertaken in a broader context to include members from different levels and different provinces. Communication in the analysis is considered one of the actions to put the rules in place. It is the most significant perspective to routinise the rules; thus, it had to be strengthened across the GBT. To illustrate the internal communications, the potentials that the task force team members had along with the HGBT's support were good motives for their investigations and actions. The regular meetings and orientation sessions held by the HGBT were aimed at a better introduction of the tool as well as demonstrating its importance to the development of their performance (DIT, 2016; DQM, 2016; RFBSC, 2016). The persistence and determination of the HGBT enforced the task force and key staff to meet regularly in order to provide him with updates, to undertake discussions, and to share information (HGBT, 2016; SQM, 2016).

In respect to the external communications, specifically communication with tool designing companies, due to the HGBT's support, his qualification, background and

familiarity with the business world, the DIT was conducting effective communication with the companies to build trust in between. In this respect, he said,

We identified four to five companies to contact and finally three of them showed interest and were ready to present their offers. Finally, the BSC was selected as the most appropriate tool among the three (DIT, 2016).

One of the results of the successful communications was that the BSC Designer Company were cooperative enough to provide permission for five months before purchasing the software. This has provided more time to the GBT team to familiarise themselves with the software and to carefully study its functionality. The company were also very responsive to answer the GBT's queries which enhanced the trust between them. On the other side, the GBT – through the BMC and in particular the HGBT – were carrying out communications with the Ministry of Municipalities and Tourism as their superior. It finally resulted in HE the Minister's⁸⁸ corporal support to the GBT and the new MCS.

The communication has influenced the results in which there was increase from 10% to 50-60% in the revenues to cover their expenditures. The HGBT (2016) was “optimistic that if we persist on the system then we would reach 70-80% in one year”. This increase in the results strongly motivated the staff; however, the HGBT applied a more effective communication method. During a BMC meeting, the HGBT suggested that the GDs' subordinates should directly attend regular meetings with him without asking permission from their respective GDs.

Once this issue was set for voting, I was strongly supporting the idea. Regardless of their opponents, I convinced the other two DGs to vote for and approve it. I had a belief that there should be such a direct communication to minimise bureaucracy to some extent (DGGT, 2016).

However, this caused confusion because, later on, staff were travelling to Erbil, where the GBT is located, and leaving their offices for the day without even notifying their respective GDs. This led the proponent DGs to submit a claim to HGBT and therefore, an administrative decree was signed off and circulated among GDs to stop staff bypassing their DGs (HGBT, 2016). Afterwards, staff were enforced to notify the GDs before travelling to Erbil for meetings with the GBT.

Furthermore to the above, the HGBT created a group on Viber and added the directors of planning and directors of tourism in the four provinces. His aim was to create a direct informal connection with the key staff working at the operation level. He said,

⁸⁸ The BMC includes two advisors from the Ministry and probably they were against the MAC being applied in the GBT, although if HE the Minister supports the idea then the advisors should approve.

Communication for me is a key factor. I am certain that if there is no connection between the top person in the organisation with the subordinates then this organisation would not move forward. In addition to the directors in the GBT (who I see on a daily basis), I connected all the other directors on Viber where they present their daily activities. For example, look at this (showing the group content to the researcher), this director has met tourism companies, this is cleaning the touristic areas, this is on a field visit, this is holding a training course, this is visiting the mayor, and this is on a field inspection. There is a great competition among them which stimulates them to work harder. What motivates them more is that they are sure I follow their activities in which I always comment on and evaluate (HGBT, 2016).

The direct “friendly” communication has resulted in motivating and encouraging the key staff to take tasks more seriously into account. So, once the HGBT identified the best performers in the Viber group, he “received couple of calls from other directors complaining that they also performed well and deserved to be one of the best. Simply, they are causing huge interferences against improvements” (HGBT, 2016).

The ultimate result of the persistent communication was the creation of a sense of competition among all the staff. Each one was trying to work harder and have more tasks done better than his/her peers (HGBT, 2016; RFBSC, 2016). So, competition was another advantage of the new MCS which was highly observed by organisational actors. The scores and results obtained from the BSC software were great motives for such competition. Each director was trying harder to become better and get higher scores (DP, 2016; RFBSC, 2016). The DPGT (2016) said “because we are adopting a new system which created competition among all the GDs, we are always ‘in fight’ with ourselves to improve our performance”. The DHST was also “determined to obtain better results in the second quarter assessment, so I competed with the other directorates and was the first at Sulaymaniyah and Garmiyan provinces’ level” (DHST, 2016). Further, the DGGT said,

I realised that my team started to say, why we do not become better than the other provinces? The competition aspect has largely grown among them. Hence, sometimes, I try to demotivate them (on purpose) and say, it is difficult to have similar tourism resorts like the other provinces. I intend that they become more rigorous so that they work harder. Although, they answer and say, it is “a big shame” for us if we do not develop the area and improve our performance (DGGT, 2016).

Based on the aforementioned analysis, there are different attributes influencing the process in the four provinces. Therefore, each GD is in a different position as per Table 6.3 below.

Department	Attributes
General Directorate of Erbil Tourism	Lack of expertise + No permanent DG
General Directorate of Sulaymaniyah Tourism	Insufficient working hours + Bureaucracy
General Directorate of Duhok Tourism	Bureaucracy + Individuals' conduct
General Directorate of Garmiyan Tourism	Insufficient working hours + Mindset of individuals

Table 6.3: Attributes of Each General Directorate

The table above shows the attributes of each GD which are influencing the entire process and ultimately causing contradictions and conflicts. Starting from the GDET, the Acting DGET said,

We have more challenges in the GD because the majority of staff have low qualifications. For instance, if we classify the staff we find that only 2-3% are university graduates⁸⁹ in total, which negatively impacts their performance. Hence, as the majority of staff hold low degrees, then they find difficulties in understanding vision, mission and strategies. Willy-nilly, it is almost impossible to develop their skills the same as a university graduate (HGBT, 2016).

Further, the DP (2016) posited that one of the staff in the GDET was once arguing the tourism perspectives with the Acting DG as if he is an expert in the area. He was criticising the way the KRG organisations are working specifically with the GBT because he was recently moved from the central government's tourism to the GBT. He was providing suggestions for developing the sector. The DP added, "this was a shock for me because afterwards when his documents arrived it was revealed that he is a 'chef'" (DP, 2016). He said that the "chef" did not know the basics of tourism and was interfering in a serious topic. So, in general, lack of expertise was largely observed in the GDET as confirmed by both the HGBT and the DPET. Besides, the fact that they did not have a permanent DG, to supervise them on a full-time basis, was also a source of challenge. In this respect, the DPET said,

The Acting DGET does not have enough time for the GDET. Hence, I should handle all the responsibilities and pressure. There is a fact that staff of the GDET never comply with systems or regulations that contradict their personal interests. Therefore, that challenge was huge but I was able to convince them to work on the BSC after several meetings and explaining its importance to the organisation. I had to follow peaceful diplomatic ways with them because I did not have enough power to enforce them to do it (DPET, 2016).

⁸⁹ In the KR, the university degree is the main criterion for employment. Also, training and development is not regulated and hence the higher degree the person holds, the more qualified and experienced he/she is considered.

Moving to the GDST, their challenges were mainly insufficient working hours and bureaucracy. The DGST (2016) said,

I divided the whole organisation into two groups. One group is working on Mondays and Tuesdays while the second group is working on Tuesdays and Wednesdays. I need to ensure that all the staff are working together on Tuesdays so that there is no interruption in the processes (DGST, 2016).

Also, as aforementioned, the DGST seemed to be bureaucratic and, hence, his subordinates revealed that they are not free to communicate directly with the GBT about any issue. However, most importantly, the contradicting ILs led to undesirable outcomes in terms of their quarterly performance evaluations.

The General Directorate of Duhok Tourism (GDDT) in general had fewer challenges in which the only salient challenge was their DG's bureaucratic attitude, although he was less bureaucratic than his counterpart in Sulaymaniyah. On this aspect, DGDT said,

The communications of tourism directorates under the GDDT with the GBT should be according to the hierarchical structure. While they have some freedom to communicate with them directly for informal issues but again they notify me in these cases as well. This is to empower everyone at all levels. For instance, I never approve a request from one of the directorates without prior approval by the line manager (DGDT, 2016).

The other attribute is that Duhok individuals, in general, are more committed and are more responsible than the other provinces. However, due to the fact that the DGDT shared the same ILs with the HGBT (elaborated on in later sections) and also he was persistently following up on their issues in the GBT, so they gained distinguished performance evaluation results.

Finally, the DGGT also had two main attributes which are insufficient working hours and the specific mindset of inhabitants. In respect to the working hours, the DGGT said that,

Due to the current financial crisis we cannot enforce more obligations upon staff. For example, in the past we could forcefully collect taxes from the touristic areas but now we can never insist as we did before. As a result, this has had influence on the tasks and performance in general (DGGT, 2016).

Further, due to Garmiyani inhabitants' specific attitudes such as high sense of hospitality and having guests at their homes, "it was difficult to fulfil some of the action plan's objectives such as increasing the number of hotels and eventually increasing the revenues" (DGGT, 2016). However, the DGGT had a profession logics' perspective similar to the HGBT but the challenges were huge which hampered the processes and eventually they gained very low performance scores (DP, 2016).

Further to the above-mentioned, the adoption process across the GBT will be explained thoroughly in the following section.

6.4.3 The Process of MCS Adoption at Strategy and Operation Levels

Based on the analysis of the pre-transitional period, there was no evidence for a structured external power to enforce MCS on across KRG organisations. However the HGBT said,

After having a tourism strategy in place in 2012 and being awarded the ISO certification in 2014, we started working towards EFQM standards. One of the tools they recommend is the BSC as it is considered the cornerstone for the organisation's performance evaluation. This has encouraged us to apply the BSC but we had enormous fear due to the fact that we lack adequate skills and expertise to handle the task properly. We expected a big challenge and so we were hesitant and not motivated enough to go ahead with it (HGBT, 2016).

The necessity of adopting a tool for performance evaluation was confirmed by most of the interviewees. For instance the DIT said,

After we had the tourism strategy approved and had all the departments' action plans in place, we realised that they should be executed, followed up and evaluated. We had to know how these plans are properly executed and the extent to which they are accomplished. This was an encouraging factor for choosing a proper tool for this purpose (DIT, 2016).

Regardless of the internal force factors, it was still difficult to adopt a MCS tool to monitor and evaluate their performance with. In addition, there were a number of motivated staff in the GBT who could handle any process as stated by the HGBT although the agreement between the HGBT and the researcher had resulted in taking the decision for adopting a new MCS. Nevertheless, the HGBT had to communicate this internally to reach a decision. The first step was to propose this in the BMC meeting for discussion in which there were proponents and opponents to the suggestion. The opponents suggested that it is not a right time for such an initiation as the KR is going through difficulties such as the fiscal crisis and the war against ISIS although the HGBT entered his first compromise with the BMC members by trying to convince them. The first was to look for options and choose the most appropriate tool in terms of functionality and cost and the second was to try a tool and if they were not successful or have not improved their performance with, then they will stop using it. Both points indicate that the HGBT (regardless of his position as the top person in the GBT) was not using his power to enforce any particular tool and that all the BMC members are part of any decision in the GBT. The suggestion was finally approved due to the logical negotiation as well as the proponent's support. However, this initiation was confronted with

a challenge by the DP due to his contradicting logic with the others (elaborated on in later sections).

As aforementioned, due to his academic background, his involvement in professional unions, and his experience with international professional bodies the HGBT was motivated to endeavour to get professional personal reputations so that he would achieve a recognisable status in the profession and become a good example among his counterparts. It is evident that “increasing personal reputation” and “status in profession” are considered the “basis of strategy” and the “basis of attention” categorical elements, respectively, which are schemas of profession logic (Thornton et al., 2012). Therefore, it is inferred that the initiation for the new MCS was based on the profession logic which was the HGBT’s dominant logic (Hustedt and Danken, 2017). This is also confirmed by the DP, DQM, DIT, SQM, and RFBSC who asserted that the initial idea of BSC adoption was initiated by the HGBT.

Figure 6.1 below presents the process of initiating the new MCS through its implementation across the GBT. After the BMC approval of the new MCS, investigations were essential for a proper tool which matches their needs.

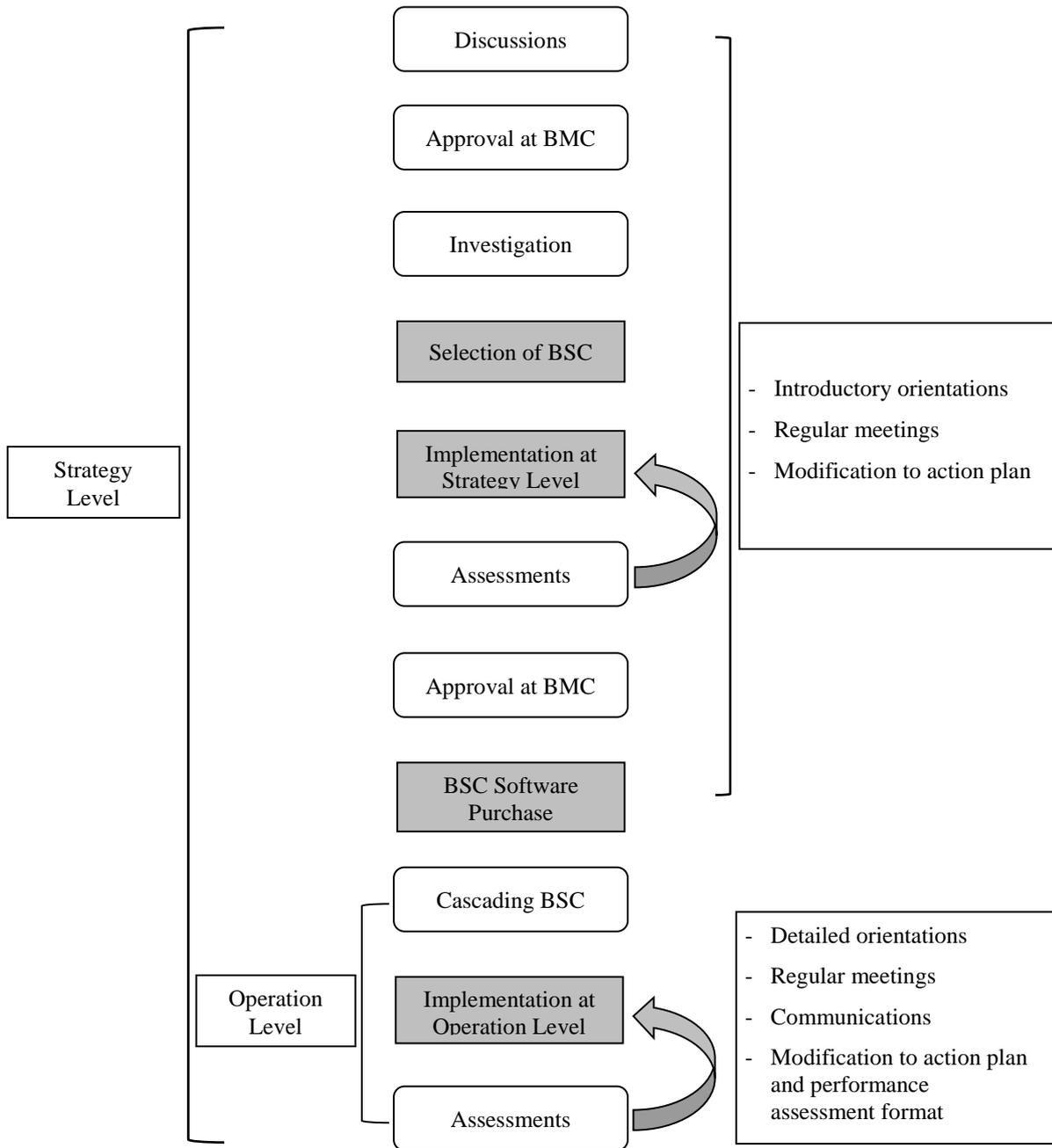


Figure 6.1: The Process of the New Management Control System

Further, Figure 6.2 below depicts the timeframe for the process and the main activities in each year of 2014, 2015 and 2016.

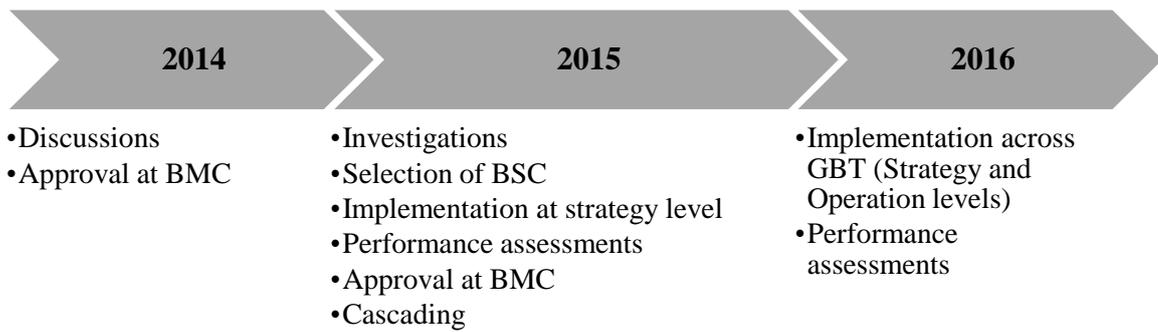


Figure 6.2: Timeframe of the New Management Control System

The interviews revealed that BSC selection was not based on “A Garbage Can Model” (Cohen et al., 1972) perspective but was more compliant with the market logic from the cost perspective (Thornton et al., 2012). The BSC was shortlisted and selected because “it was the least expensive but the most flexible and suitable compared to the other tools” (DIT, 2016). However, there were a number of major internal forces which supported HGBT’s initiation for a PMM tool; for example, the GBT had their strategy up to 2025 in place. A common feature in the KRG is that strategies and plans are sometimes documented but they are put on the shelves without implementation. The second factor was that the GBT obtained the ISO certification. As per ISO standards, the GBT has to deploy a mechanism for their strategy implementation. The third factor was due to the force exerted by SAI Global (ISO certification awarding body) to improve their performance. Fourth factor was the GBT’s endeavours towards the EFQM Model. The idea to adopt the EFQM model was again initiated by the HGBT. For this purpose, a team was established to work on the topic for learning and communications. The team members were the HGBT, DQM and SQM. Therefore, there were ongoing meetings of the team to discuss and a number of training sessions for the managers in order to introduce the model for them. The last factor and the most important one was the personal effort by the HGBT. As a competent leader, his attribute originates from the profession IL to “develop tourism in a way to undertake a management revolution in a very critical period that the region is going through” (HGBT, 2016). All the above factors led to a reasonable selection of the BSC.

The next stage after the tool selection was to test it through implementation. The HGBT made a decision to implement the BSC at the strategy level only, i.e. the main office of the GBT. The strategy level was more organised than the operation level (GDs) because the former were granted the ISO certification. Further, it was a smaller department so it is

easier to control and study the results (DQM, 2016; HGBT, 2016). The task force establishment was to ensure a concrete establishment of the BSC and they devoted a great deal of time throughout the process. In order to check the applicability of the BSC, it was necessary to evaluate and assess it. The assessment would assist in realising the deficiencies and provide indications how to improve it for a better application. So, through three quarterly evaluations, the problem was identified which was based on the fact that the BSC needed much more information in order to provide better results. Hence, the task force suggested broadening the range to include the operation level (HGBT, 2016; Staff of QM, 2016). When the suggestion was raised in the BMC there were again opponents and proponents. The DGST and the DGD were proponents due to different logic perspectives (discussed in later sections) although it took only one BMC meeting to approve a new MCS to be implemented in the GDs (HGBT, 2016).

Another observed reason behind the incomplete result of the BSC was utilising a trial version of the software in which staff were not qualified enough to operate it properly. Therefore, the HGBT made a decision to establish a team to work intensively on the software which caused some conflicts between the team members. The fact that the staff of the media department were to join a team for follow-up and evaluation was not acceptable by the members, particularly SP1. In this respect, the RFBSC (2016) said,

To systematise the processes, we needed to adopt a software. It was the first time for me to know about the BSC but as I attended the first meeting with the HGBT, I was completely convinced about the tool and knew that it is particularly necessary for our purpose (RFBSC, 2016).

The RFBSC' academic background, language proficiency, motivation, enthusiasm, and skills were good reasons to seriously consider the tool and work hard on it. Consequently, "he was the best performer on the tool as well as the software" (DQM, 2016; HGBT, 2016). Therefore, the HGBT appointed him to take lead of the follow-up issues and the BSC software.

After the BMC approval for cascading the BSC, a general meeting to announce broadening the range of BSC implementation to include the operation level was a must. Therefore, the general meeting was held, with the aim that all the relevant staff are well-informed directly. Based on his professional perspective, the HGBT took the responsibility to hold orientation sessions for explaining the BSC tool in detail for the attendees. In these sessions, there was no evident resistance. The common norm in the KRG is that it is not possible or acceptable that lower-level management criticise higher-level management particularly if he/she is the top person in the organisation. So, having the HGBT as the top

person to provide the orientation sessions was received by attendees with high importance. However, when the issue came to implementation, challenges and resistance emerged which impeded the process in general.

After the general meeting, as stated in the case study chapter, the QM directorate turned to an operation room for three months because the “serious work” had started (DQM, 2016). They provided unlimited support to the key staff working on the system at the GDs’ level as a means of compromise. This is because if the QM team which represents the strategy level did not intensively follow up and provide support, then they would not take the issue seriously. The DQM said,

We were meeting each directorate individually in order to provide detailed explanation about the procedures to follow. For the ease of explanation, we were working on Excel sheets especially because they are not required to work on the BSC software (DQM, 2016).

The support and assistance provided by the QM team made the operation level staff highly appreciate BSC. This could be considered a compromise made between the strategy level and the operation level to make the process happen.

The aforementioned is the explanation of the general process. However, part of the process required regular assessment and evaluation. At the strategy level during the first quarter of 2015, assessments were undertaken on a monthly basis for a better understanding of the system. There were a number of reasons that some directorates were not as good as the others; these included the fact that the directors (as the main persons in the directorate) belonged to the old school of management, and were not keen on modernisation and digitisation. Therefore, it was a real challenge to change their perceptions, and adopt the BSC. Some of the directors did not even fully understand the system regardless of the continuous support through the meetings and orientation sessions (RFBSC, 2016). Afterwards, in order to achieve better results and more KPIs, it was agreed that the assessments held quarterly. However, the results were still not convenient due to insufficient collected data and information which was related to the poor design of the performance evaluation format. Therefore, the decision was made to modify the format in order to comply with the BSC tool and software. The modification to the action plan format is shown in the table below.

First Assessment (April 2015)	Second Assessment (July 2015)	Third Assessment (October 2015)
Strategy Axis	Strategy Axis	Strategic Axis
Objectives	Objectives	Objective
		Perspective
Tactics	Tactics	Tactics
Impact	Impact	Weight
Estimated Budget	Estimated Budget	Estimated Budget
		Fund Source
Related Department	Related Departments	Implementer
	Coordination Type	Coordination Type
		Unit Type
Period	Period	Frequency
		Target
		Lag/Lead
		Initiatives
KPI (%)	KPI (semi-annual) - Quantified	KPIs (monthly) - Quantified

Table 6.4: Development of the Action Plan Format at the Strategy Level

As shown in Table 6.4, the format has undergone changes and modifications. It is inferred from the process that the drawing-up of the BSC was not made professionally because they only depended on local expertise with little knowledge about the tool. The “perspectives” was added at the final stage of implementation at the strategy level. Therefore, the modifications to the action plan which were based on the assessments resulted in an acceptable implementation although not professional. During the process, there was always fear of failure; fear of obtaining low score among peers which would cause “shame” for them. Further, Figure 6.3 below shows the stage where the modifications have been implemented as part of the MAC.

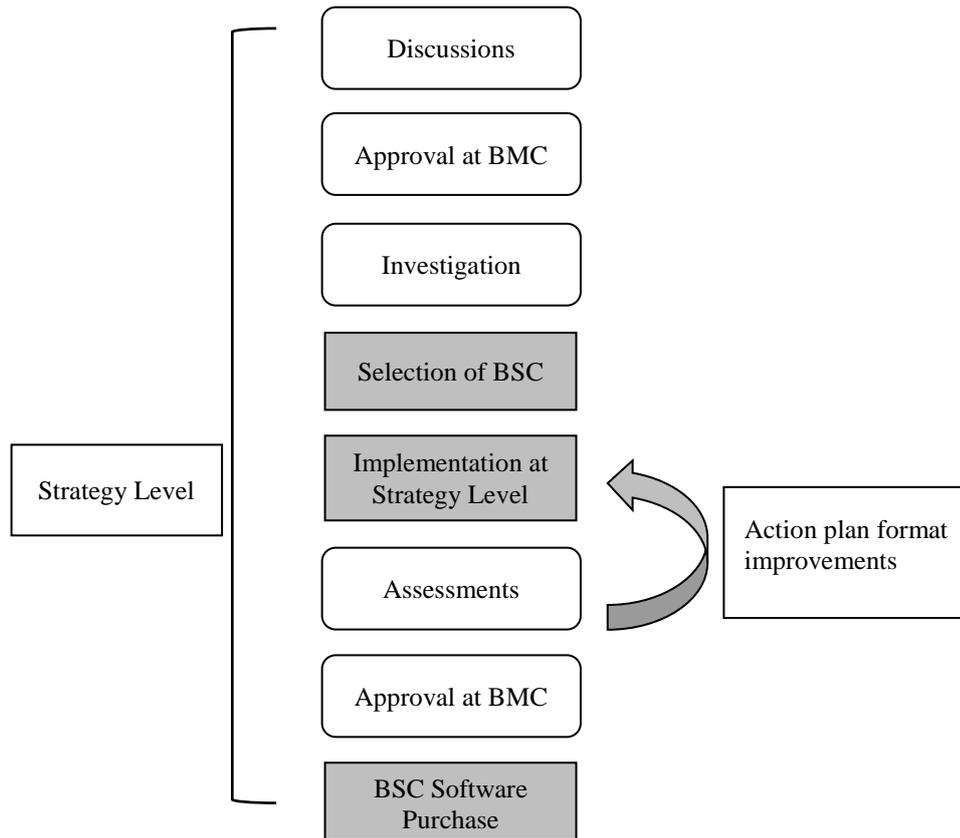


Figure 6.3: Modifications in the Action Plan at the Strategy Level

On the other hand, the planning team were not knowledgeable enough about the BSC software requirements to modify the format. Also, to ensure quality standards, modifying the assessment format was done in collaboration with the QM team. The assessment format did not undergo changes at this stage.

Further to the above-mentioned, at the operation level, the planning team started to undertake quarterly evaluation meetings with each GD individually. In this respect, the RFBSC said,

We set a specific appointment for each GD and their directorates to attend the evaluation meeting. Therefore, apart from the GBT, each quarter we hold four different meetings with GDET, GDST, GDDT and GDGT individually (RFBSC, 2016).

However, the assessment format had to change radically when undertaking the assessments at the operation level as part of the MAC, as shown in Figure 6.4 below.

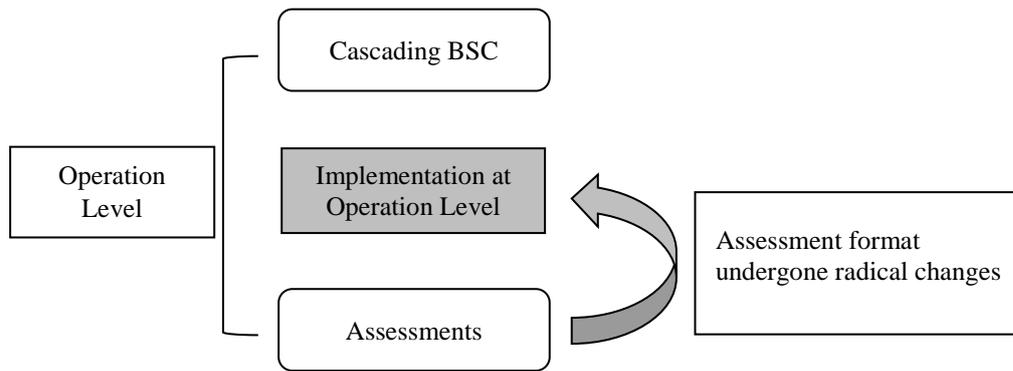


Figure 6.4: Modifications in the Assessment Format at the Operation Level

It is to be mentioned that the changes undertaken on the assessment were applicable on both operation and strategy levels.

Reference to the assessments results, the DGs’ reports and documents were “awful” in the first quarter because there was still some confusion and ambiguity in terms of how to fulfil the tasks and get them all correctly documented (DP, 2016; RFBSC, 2016). This was generated from their “fear of failure” and “embarrassment” among co-workers and in front of their superiors; hence, their assessment scores were low, in general. However, they tried to improve their performance for the second quarter by making enquiries and asking questions. For this purpose, there were daily communications and follow-up to provide the required support for them (DP, 2016; DQM, 2016; RFBSC, 2016). Table 6.5 below provides an overview of three quarterly assessment results across GBT departments.

Assessment Quarter #	Best Performance at GD Level	Best Performance at Directorate Level
Quarter 1	General Directorate of Duhok Tourism (GDDT)	Director of Soran Tourism (GDET)
Quarter 2	General Directorate of Erbil Tourism (GDET)	Director of Zakho Tourism (GDDT)
Quarter 3 ⁹⁰	General Directorate of Erbil Tourism (GDET)	Director of Soran Tourism (GDET)

Table 6.5: Performance Evaluation Results of the Three Quarters

As shown in the above table, in the first quarter, the GDDT achieved the best performance overall whereas the best-performing directorate was Soran which falls under the GDET. The

⁹⁰ The third quarter evaluation was not held during the data collection period but was later received via e-mail.

second quarter best performer at the GD level was the GDET while at the directorate level was Zakho tourism under the GDDT. Lastly, the best GD performer in the third assessment was the GDET while Soran was the best directorate performer. At both levels Erbil province proved to be performing better due to some reasons. One of the reasons was that the HGBT was the acting DGET who practiced the same professional perspective which created a good motivating environment for staff to work in. Another reason was that Erbil province organisations were relatively working more hours than Sulaymaniyah and Garmiyan provinces which enabled them to work longer and eventually achieve better results. Besides, Duhok province proved to be the second successful province due to three reasons. The first reason was that Duhok province people are generally more committed and accountable compared to the other provinces (DP, 2016; SP2, 2016) which is a clearly cultural specification. The second reason was that via his specific policy to visit Erbil in person to follow up on their issues, the DGDT has resulted in achieving higher efficiency. The third reason was the same as the Erbil province which was related to their longer working hours. However, the DHST and the DDAST had different viewpoints – that the directorates of tourism in these two provinces were receiving more finance than them. While enquiring about this, the HGBT (2016) said, “the provinces have a fair monthly share however, the monthly finances are sent to the GDs in which DGs have full authority for distribution”. So, the DG of each province was entitled to distribute the finance upon their respective directorates of tourism. It is inferred that if there is inequality or unfair treatment among the directorates of tourism, the responsibility falls on the respective DG.

Recalling the cultural perspectives presented in the case study chapter, it was concluded from the assessments that there were indications for change in the prevalent culture of individualism and process-oriented. For instance the process-oriented perspective means that organisational actors are not involved in setting plans nor are they responsible for results; instead they only do routine works. Therefore, it was very challenging to persuade staff of a particular organisation within a bigger sphere to perform differently than their peers. Further, from the internal perspective, some departments' individual work resulted in inefficient results. In this respect the RFBSC (2016) said that “these departments preferred to work individually rather than collaborating with others for a better implementation of any task”. As for individuals, it was observed that organisational actors were more inclined to individual works than working in teams. This was also mentioned by the RFBSC.

At the beginning of the process, some staff were more inclined to work individually than working in groups which affected their results to a large extent. Whenever these individuals are questioned about not working in groups they never admit that they prefer individual works' (RFBSC, 2016).

However, the fact was that they had an individualism perspective and were continuous on the same perspective. Further, the DQM (2016) confirmed that "the individual perspective the staff are characterised with is very difficult to change instantly". This means that staff always faced difficulties and challenges when they were required to work in groups. However, the DQM personally used to work in her department as part of a team for years because, based on her professional logic perspective, she was determined that quality and management standards are in place. Furthermore, the RFBSC said, "another reason was that some directors considered themselves higher than other directors and hence their ego prevented them to work in collaboration with other departments" (RFBSC, 2016) because they thought that this would detract from their value.

It is concluded from the above and earlier discussions that the prevalent culture in the GBT was characterised by individualism and process-oriented perspectives. So, due to the negative consequences, these characteristics hampered the whole process as stated by the HGBT, DQM, and RFBSC. They all postulated that one of the biggest challenges they encountered was to convince the organisational actors to highly consider the results and also work in groups.

Regardless, the two perspectives of individualism and process-oriented were evidently observed and inferred from the interviewees that there is a change in the two aspects of culture; that is, a shift from the individualism to the collectivism perspective and from the process-oriented to the result-oriented perspective. Regarding the former perspectives, the HGBT said, "before the new MCS, a few members of staff and I were heading towards the GBT's objectives, while now I see that we are all going towards that direction together" (HGBT, 2016). Also, the RFBSC stated: "Now we need to have results and we should have results" (RFBSC, 2016). Further, both the DKGTT and the Director of Khanaqin Tourism - GDGT (DKHGT) criticised the new tool because any effort put into a task was not considered by the evaluation team. The team only considered the final results. The same aspect was addressed by the DP (2016) who said, "BSC software is a direct system which accepts nothing except results". Further, the SQM suggested that the BSC has had an evident impact on the attitudes of the staff who were trying hard to reach the required objectives, i.e. evident results.

Further to the shift from individualism to a collectivism culture, the DQM (2016) said, “at least departments are obligated to work in teams as they are all responsible for the results” (DQM, 2016). Likewise, the RFBSC referred to a point that after the adoption of the BSC team work was observed to be increasing; as he said,

Before, each member of staff within the department or among different departments used to work individually. There was no regulation to enforce the achievement of a certain task by two or more staff members or departments. Organisational actors were more inclined to have the task done without any kind of collaboration (RFBSC, 2016).

He further referred to a significant point stated in the action plan in which departments were required to achieve a task jointly with other departments. This was like a strategy map as well. Concerning the quarterly assessments, he found it difficult to decide whether to give them a score, or not, but as long as the results were achieved, although individually, then they were given scores.

In addition to the above-mentioned, the following section provides, a thorough explanation about the prevalence level of each IL and details of the schemas coded from the data transcripts.

6.4.4 Types and Prevalence Level of Multiple Institutional Logics

As discussed in the case study chapter, coding the data revealed that seven different ILs were observed from various interviewees. The logics are profession, state, family, corporation, market, community, and religion. Their frequency varied as presented in Table 5.6. Profession, state and family logics were observed and analysed during the pre-transitional period whereas the other logics were detected later during the transitional period. It is essential to explain all the seven ILs thoroughly. Referencing ter Bogt and Scapens’ (2014) framework, these ILs are considered internal institutions to the organisation. The main coded ILs were only identified in the case study chapter although, in this chapter precise analysis and identification of “categorical elements” of each IL such as schemas and identities, is conducted (Thornton et al., 2012). The detailed precise analysis is essential as this research examines the logics at individual (i.e. micro) level. Before starting the analysis, the following table summarises the seven detected ILs, categorical elements, schemas, and related organisational actors.

IL	Actor	Categorical Elements	Schema
Profession	HGBT	Basis of norm	Membership in guild and association
		Source of legitimacy	Personal expertise
		Source of identity	Association with quality of craft
		Root metaphor	Professional relational network
		Basis of attention	Status in profession
	DQM	Source of identity	Association with quality of craft
		Basis of strategy	Increase reputation
	DIT	Source of identity	Association with quality of craft
	RFBSC	Source of identity	Association with quality of craft
	DP	Informal control mechanisms	Celebrity professionals
		Source of legitimacy	Personal expertise
		Source of identity	Association with quality of craft
	SQM	Basis of strategy	Increase reputation
		Informal control mechanisms	Celebrity professionals
	DGDT	Basis of attention	Status in profession
		Informal control mechanisms	Celebrity professionals
		Root metaphor	Professional relational network
		Source of identity	Association with quality of craft
DGGT	Basis of attention	Status in profession	
	Root metaphor	Professional relational network	
	Source of legitimacy	Personal expertise	
DPET	Source of identity	Association with quality of craft	
	Basis of attention	Status in profession	
State	DP	Basis of strategy	Increase community good
		Source of authority	Bureaucratic domination
	DGDT	Basis of strategy	Increase community good
		Source of authority	Bureaucratic domination
	DGGT	Basis of strategy	Increase community good
	DKGT	Source of authority	Bureaucratic domination
	DGST	Basis of strategy	Increase community good
	DSHET	Basis of strategy	Increase community good
DHST	Basis of strategy	Increase community good	
Family	DGST	Source of legitimacy	Unconditional loyalty
		Basis of norms	Membership in household
		Source of authority	Patriarchal domination
Corporation	DHST	Source of legitimacy	Unconditional loyalty
	GBT	Source of authority	Board of directors and top management
	DGGT	Source of identity	Bureaucratic roles
Market	STAFF	Basis of attention	Status in hierarchy
	GBT	Informal control mechanisms	Industry analysis
	GDGT	Basis of attention	Status in the market
Community	GDET	Basis of norms	Self-interest
	DGGT	Source of authority	Commitment to community values and ideologies
Religion	DPGT	Source of authority	Commitment to community values and ideologies

Table 6.6: Summary of the Observed Institutional Logics with Respective Categorical Elements

The following sub-sections present detailed discussion about each IL.

6.4.4.1 Prevalence of Profession Institutional Logics

It was clearly evident from the coding that most of the interviewees at strategy level were detected to have the profession IL perspective. For instance, as aforementioned, his academic and practical backgrounds were the main reasons for the HGBT to adopt this logic, which were mainly based on specific schemas. For example, his “membership in guild and association” under the basis of norm and the obtained “personal expertise” under the source of legitimacy stimulated him to always seek improvements and strive towards modernisation. His “association with quality of craft” under the source of identity was a reason to always consider quality more than quantity and to pay attention to precise details of any task. It could be inferred that HGBT’s personal expertise and belief in association with quality of craft stimulated him to believe in the “professional relational network” schema under the root metaphor. Therefore, he aimed to strengthen communications and relations with all the staff at both levels; hence he did not abide by the tall hierarchical structure (Mullins and Christy, 2013) and the regulated communications. Further, he was always concerned about the organisation’s status and looking for a better reputation among other organisations as a basis of attention. Therefore, he was sometimes involving himself in operational works and going down to the details to ensure that tasks are properly done.

Coding further showed that the DQM was the second key staff member who adopted the profession IL in her activities. Due to her job specification and expertise, she was always determined to have tasks performed professionally. This was a stimulation to consider “association with quality of craft” under the source of the identity schema. Further, it was evinced from the way she used to work. Even before gaining ISO certification she was always encouraging team work and effective communication within her department and in the other departments she worked with. Further, she had a strategic mindset and was insistent about having plans achieved and results obtained in order to succeed. Her aim was to “increase reputation” as a basis of strategy schema. Further, her staff had the same perspective and, therefore, there was an evident compliance between them. Consequently, this resulted in an efficient collaboration and a smooth running of the process as confirmed by a number of interviewees. The SQM’s perspective related to SAI Global, in which they were always enquiring about the KPIs and criteria for their assessment, which demonstrated her conformity with the “celebrity professionals” as the informal control mechanisms categorical element.

In respect to the DIT, coding the data showed that he was also drawing upon his “personal expertise” to have tasks done properly. His language proficiency and international

experience helped him to consider “association with quality of craft” schema as the source of identity. While interviewing, he mentioned that he was taking every single detail of the whole process into consideration and therefore, he was closely monitoring his staff to ensure the process is going on efficiently. In addition to the above, the RFBSC also adopted the profession IL particularly “association with quality of craft” as a source of identity schema due to his academic background and his personal enthusiasm. As the one responsible for all the process technicalities, he was determined to establish a concrete foundation to ensure that the process has a sound beginning. The last key staff member at the strategy level is the DP who claimed his belief in profession IL when he referred to the GBT engaging academics in the process. He said that the academics were requested to be involved for consultation and to exchange knowledge for a better adoption. He was also inclined to show that his “personal expertise” as a source of legitimacy is behind the success of the MCS adoption. However, there was another reason which is discussed in the next section. He also postulated that there are only internal forces behind initiating the new MCS. This is linked to his conformity with association with “quality of craft” as a source of identity under the categorical element.

In the other hand, coding the data of interviewees at operation level revealed that only a few of them had profession logic perspective and applied it in managing the processes. For example, this was shown by both the DGDT and the DGGT. For instance, discussing the GBT status within KRG organisations, the DGDT said,

There is a significant issue that is directly connected to us. However, I cannot talk for the HGBT, but to what extent have the HGBT promoted the new MCS to higher authorities like the CoM or other high bodies?! I do not have any idea about it! Although I am certain that the GBT have effectively communicated with related organisations so that we succeed in growing the KR’s tourism sector (DGDT, 2016).

From this verbatim quotation, it is inferred that the DGDT’s attitude represents the “status in profession” as a basis of attention’s categorical element. This was due to his wide experience and knowledge about management principles, in general. Within the same logical perspective, he added, “we consulted a number of international organisations and experts to assist us in designing the new MCS” (DGDT, 2016). This signals “celebrity professionals” as the informal control mechanisms, which enforces consultancy with expertise for any project. He was certain that academic and scientific consultation is an essential factor for any management process to succeed. Furthermore, his belief in the “profession as relational network” as the root metaphor stimulated him to conduct “daily meetings and communications with all the directors to discuss the BSC” (DGDT, 2016). Further, he also claimed to consider “association with quality of craft” as a source of identity categorical

element. Particularly when he was referring to strategies which should be realistic and possible to implement.

The DGGT's policy, however, was inclined to a new management perspective which stimulated him to work and act professionally. He believed that each member of staff should have some power aligned with the responsibilities he/she has. Although there was no unified system across KRG as above-mentioned, his "personal expertise" was the main reason behind his own style of management particularly in such a distant and particular area. Further, during his discussion about the hierarchical structure of KRG organisations, including the GBT, he posited that "the existing hierarchical structures are not advantageous at all otherwise, we would not encounter such a financial crisis" (DGGT, 2016). His attitude was built upon the "status in profession" as the basis of attention categorical element. Moreover, he added,

Personally, I have complete faith that monopolising power by one person will turn into a huge curse for him/her. As a result, dictators will emerge ... therefore, devolving power to subordinates will result in a person to become a good supervisor over those subordinates who are given power (DGGT, 2016).

This infers that he was inclined to "profession as relational networks" as the root metaphor categorical element. In addition, he had "personal expertise" in the area which is considered a source of legitimacy "due to the fact that I had a good experience in administration and that I used to manage local authorities for years" (DGGT, 2016). Therefore, he was successful in establishing the GD from scratch when he was appointed as the DGGT in 2012, as he claimed. Furthermore to the aforementioned, as a young motivated person, the DPET had a management background which enabled her to understand and apply the scientific management perspectives in her daily activities. Therefore, she was considering "association with quality of craft" as a source of identity categorical element. Finally, the DPST was newly appointed and hence he was motivated enough to seek attention and work to raise their "status in profession" as a source of attention categorical element under the profession logic.

6.4.4.2 Prevalence of State Institutional Logics

Coding showed that state logic was more observed at the operation level although the DP was the only key staff member at the strategy level who was drawing upon it. Talking about the new MCS, the DP said, "it is not enforced upon us but we had it in order to improve our performance" (DP, 2016) in which the ultimate goal is to "increase community good" as a

basis of strategy categorical element. He was certain that if they improved their performance then the services provided to people would also improve, which is finally beneficial for them. Further, the DP was a bureaucratic person and instinctively attached to the old style of management. This was due to his age, and lack of modern digitised knowledge which caused challenges with other key members of staff in the GBT. It was potentially related to his belief in “bureaucratic domination” as a source of authority categorical element which caused conflict (discussed in the following section).

It is to be mentioned that there is a fact related to the KRG organisations’ culture which is that more knowledgeable and qualified people are employed by higher organisations such as ministries and boards while less qualified people are employed by lower-level organisations. One of the reasons is that the top organisations are working on strategic issues which require more qualified people. Also, there are specific allowances that top organisations secure for their staff. Therefore, people at operation level tend to only follow rules and regulations with less initiative for improvements although this aspect is not absolute across all KRG organisations. Related to the staff and their ILs, the person who most clearly showed an adoption of state IL was the DGDT. While being interviewed, he mostly claimed that he is very concerned about the people’s welfare. His belief in “increasing community good” as a basis of strategy was always stimulating him to refer to their strategic objectives and the importance of having a flexible achievable strategy for any organisation. Further, the DGDT was characterised by another schema that is the bureaucratic domination as a source of authority.

Furthermore, coding showed that the DGGT was also characterised with a state logic related to people’s welfare. He posited that the challenges they encounter in Garmiyan province are related to the land leases which have negatively affected people. So, his concern about their welfare and his belief in “increasing the community good” under the source of strategy categorical element marks him under the state IL. However, he stated that he does not support bureaucracy in management processes. The evidence was his support for the HGBT’s suggestion to have a direct connection with the directors of tourism, but the DKGT who was working under the GDGT contradicted this and said, “the GD are always enforcing rules and regulations and they are not allowed to do anything without the GD’s consent” (DKGT, 2016). It was revealed that there is a conflict between this particular director and the DPGT which involved continuous tension. Because the DPGT was supervising all the directors of tourism of Garmiyan province, “the tension resulted in creating obstacles and that most of my activities were impeded by the GD” (DKGT, 2016). This attribute listed the

DKGT under the state logics specifically “bureaucratic domination” under the source of authority categorical element.

On the other hand, the DGST accused the government for poor provision of services who strongly supported “increasing community good” as the source of strategy categorical element. He posited that the government is doing exactly the opposite as “instead of providing services, it robs people’s properties” (DGST, 2016). This viewpoint created a dispute in the second focus group which is discussed in the following sections. Besides, other directors of tourism were conforming to state IL with different schemas and categorical elements. For example, regardless of being in a distant area with conflicts between the central and regional governments, the DSHDT’s concerns and aims were to help people in the area. She aimed at a better provision of services to people. Her attitude complied with “increasing community good” as a basis of strategy categorical element. The DHST was also determined to serve people in the area as he said, “I should serve people as long as I am at this position not that people serve me” (DHST, 2016). His aim was also interpreted as to “increase community good” as a source of strategy under the state logic. On the other side, both the DDAST and the DDST referred to the bureaucratic system followed in the GDST. They demonstrated that they are not autonomous and that they should go through the GD for any communication with the GBT. Their perspective is listed under “bureaucratic domination” as the source of authority categorical element.

6.4.4.3 Prevalence of Family Institutional Logics

Family logic was the third IL which was mostly depicted from Sulaymaniyah province staff. It is partly related to the different political views. The personal view of the researcher is that Sulaymaniyah province was implementing their political party’s agenda. There are two elements to be mentioned which explain the staff’s attitude in the process. The first element is that the KRG is not a completely autonomous body as there is continuous interference by the political parties. The second element is the people’s belongingness to these political parties to gain support or personal interests. These two elements reason the staff’s “unconditional loyalty” to their political parties which was reflected in their attitude and activities. For instance, the DGST is the main person to discuss who was conforming to family logics. While being interviewed, he demonstrated that it is not the right time for such a system; also he suggested that the GBT as a small organisation cannot adopt a system that is different than the other organisations’ systems. Further, he makes reference to the different

perspectives between Erbil and Sulaymaniyah provinces which originate from their belief in the processes of change. All these were only observed as his “unconditional loyalty” as a source of legitimacy and his compliance with “membership in household” as a basis of norms categorical element under family logics. Drawing upon this, he was also characterised by “patriarchal domination” as a source of authority. This was evinced when he explained that they should have more authority to accept or reject projects. His justification was that they are more experienced and knowledgeable than the GBT about Sulaymaniyah specification.

As mentioned in the case study chapter, the DHST as an active staff member within Sulaymaniyah province stated that they are directly connected to the GDST and that they have to find a way to go through the GDST if they wanted any communication with the GBT. The reason behind this was related to the hierarchical structure which demonstrated the domination of the GDST (enforced by the DG) upon all the directorates of tourism in the province. Fundamentally, this was one of the family logic features to have “patriarchal domination” upon subordinates – either individuals or groups. Second, it could be considered “unconditional loyalty” as the source of the legitimacy categorical element. This feature enforced all the directorates linked to the GDST to remain loyal to their superiors as would be the case within the “family” as all family members are loyal to each other. This is how legitimation is defined and dominated within the family logics. Moreover, the DDAST was the other key staff member who was seen to conform to family logics. For instance, he emphasised the inequality in finance allocations between Erbil and Sulaymaniyah provinces. He was trying to offer the impression that they were victims of implementing different political parties’ agendas. However, after investigations, it was concluded that this was their DG’s “patriarchal domination” as a source of authority under the family logic. This was also the reason behind the DGST’s refusal to allow the directors of tourism to have direct communications with the GBT. Further, during the second focus group, the DGST was arguing with the HGBT and defending his staff saying: “How could I interrogate the staff if I am not able to provide them with basic facilities to undertake the tasks!” (DGST, 2016). His attitude was also considered to embody an “unconditional loyalty” feature that he assumed towards his team. He claimed to be concerned about his staff’s affairs but the covert fact was that he was seeking more authority, power and budget.

6.4.4.4 Prevalence of Corporation Institutional Logics

Corporation was another logic that emerged from coding the data which was mostly observed at the upper level. “Board of directors and top management” as a source of authority is one of the schemas when explaining the GBT’s management. In addition to their organisational structure, the BMC was established to discuss strategic issues for approval or rejection. It was a professional practice which explained that authority was not exploited by one person but rather by a group of people. For critical decisions, the DGGT stated that they were consulting external bodies. This was the case while discussing the adoption of a new MCS. Besides, the DGGT complied with the corporate IL in the sense that roles, responsibilities and authority should be given to staff at all levels. His justification was that they will feel more accountable and responsible for any delegated task. Regardless of the lack of a unified job description policy, he generalised roles and responsibilities to his subordinates in his department. This attitude explains his conformity with the “bureaucratic roles” as a source of identity under corporate logic. Furthermore, the RFBSC referred to the consequence of the BSC upon staff in which they started to compete in order to improve performance and achieve higher scores. The staff aimed to raise their status among peers in other departments. This attitude is translated as a “status in hierarchy” as a basis of attention categorical element under the corporation IL.

6.4.4.5 Prevalence of Market Institutional Logics

The next depicted IL was the market logic. The fact that the KR was going through financial crisis had influences upon their decisions related to the process. One of the instances which inferred market logic was their decision to purchase BSC software among the three shortlisted tools. They were unable to afford the high cost of the other two. However, they were only able to purchase one license without any cost allocated for training to use the software. Training on the software would cost them a great deal, which was not affordable. This was confirmed by the HGBT, the DIT and the RFBSC. Further, the HGBT explained that if they had more finance, they would have purchased licenses for each GD so that they could work on their own software. In such a case, the process might have been managed more properly. The entire process of investigating, adopting and purchasing the BSC software is interpreted as “industry analysis” under the informal control mechanisms. Another market schema was observed in the GDGT when the DG explained that his staff were suggesting that they contribute, financially, to have activities and projects

implemented. They assumed that more investments result in more revenues which will eventually raise their “status in the market”. This is translated as a basis of attention under the market IL. In addition, the DPET struggled with some of the staff in her department as they formed (interest) groups in which they were mainly seeking personal interests from any project. It is evident that “self-interest” is listed in Thornton et al.’s (2012) institutional ideal types as a basis of norms categorical element under market logic although it is difficult to gain clarity about the case study in the presence of the financial crisis.

6.4.4.6 Prevalence of Community Institutional Logics

Community logic was the other logic depicted from coding the interviewees’ transcripts. The BSC had an impact on staff across the GBT in which they were feeling embarrassed and shame if they have obtained low scores. Their perspective was based on the “commitment to community values and ideology” schema under the source of authority. Both the DGGT and the DPGT mentioned this while interviewed. The DGGT tried to resist, and challenged his staff, who were embarrassed, by demotivating them through providing some justifications about the specific characteristics of each province. For example, he claimed that Sulaymaniyah and Duhok have many resort areas which are purely natural while Garmiyah does not have many areas compared with the two. Further, the DKHGT (2016) said, “I am never used to low scores. Even when I was in school I was one of the top students. So, it is really shameful to get ‘zero’ in any activity”. This instance was also confirmed by the RFBSC who said that staff were more enthusiastic to work harder and perform better for better results. Moreover, there was another instance specific to Garmiyah inhabitants, which is their high hospitality attitude. Any guest in Garmiyah is never allowed to stay at a hotel or have a meal in a restaurant. Otherwise, they felt very ashamed of this behaviour as they will be considered disrespecting guests. However, this has changed significantly and therefore a number of hotels and restaurants were opened in the province.

6.4.4.7 Prevalence of Religion Institutional Logics

The last IL was the religion logic which was implicitly inferred from coding the data. It was the least evident logic which was implicitly depicted from the instance where lands were not distributed equally. This was related to the corrupted system in the KRG as lands were taken by powerful people regardless if the land belonged to tourism or any other sector. There were different tricks that such powerful people applied to gain possession of these lands. Further,

because the region lacks a fair rigid follow-up and auditing system, the problem continues to exist up to date. Furthermore, Sulaymaniyah middle-level staff postulated that finance is not distributed equally among directors of tourism. However, investigations revealed the fact that it was equally allocated by the GBT although not distributed equally within the province by the respective DG.

As shown in Table 5.6 and Table 6.6 above, the identified logics were the prevalent ILs which revealed from coding the data transcripts but at different frequencies. The profession logic was the most prevalent due to the fact that it was shared by most of the staff at the strategy level although the other ILs varied among the strategy- and operation-level staff. Regardless, some of these ILs were conflicting, and this is discussed in the following section.

6.4.5 Conflicting Institutional Logics

This section discusses the interaction of organisational actors with different IL perspectives. The differences in their perspectives caused contradictions and conflicts which ultimately impacted the overall process. It is necessary to mention that “different logical perspectives” was not the main criterion for conflicts. Coding the data revealed that there were many instances of contradictions, resistance and conflicts. To name some of the conflict criteria, different political orientations, same level position challenges, gender aspect, and power. The presence of two or more of these criteria caused conflicts throughout the process in which the most evident conflicts will be highlighted in this section. A particular focus is given to two conflicting situations and how they were dealt with. The first conflict was an internal conflict within the GBT’s main office which was between the DP’s state logic versus the DQM’s profession logic. The second conflict was not internal to the GBT which was between the HGBT’s profession logic versus the DGST’s family logic. Nevertheless, there were a few other instances in which conflicts were observed but with insignificant impact. Therefore, they will not be highlighted to the same extent as the other two instances. The following section elaborates on these two conflicts.

6.4.5.1 The First Conflict

As mentioned above, the first conflict was between the DP’s state logic and the DQM’s professional logic. Multiple criteria caused this conflict to emerge such as different ILs,

same-level position challenges, and gender aspect. This conflict occurred at the very beginning of the process at strategy level. Back in October 2014, while discussing the possibility to adopt a new MCS in which both the DQM and the DP were involved, the DP was observed to be resistant. In fact, he was completely against it whereas the DQM was completely for it. The latter's perspective was conformant with the HGBT's logics. This infers that the DP was indirectly conflicting with the HGBT's profession logic. His claim was that the KR was going through a critical situation and a tough fiscal crisis. He added that "the monthly staff payments are not paid and so there will not be budget for such a system" (DP, 2014). The fact was that during over 30 years' experience, the DP used to work according to the traditional administration (Behn, 2001; Hughes, 2012) which is characterised by a pure bureaucratic administration in which people are following certain rules and regulations. Within the traditional management approach, staff are neither responsible for strategy setting nor for results. Further, he was used to the manual management processes – thus, digitisation was a real challenge for him. Therefore, the management style that the DP used to follow made it very difficult to adopt modification or change in any processes although he could not obviously violate any decision taken by higher management.

The DP's conflicting attitude made the communications and actions difficult. Hence, the plan at the beginning was going slower than expected. The DQM was unable to manage this conflict as she was at the same level as the DP. For the HGBT, this was not acceptable because if the conflict grew, then the process would come to an end. In the opposite, the HGBT's aim was to make the process more flexible with intention to overcome difficulties. Therefore, the HGBT applied more motivation by showing the good consequences of such a system to their organisation. The process went on in one way or another, but not according to their wishes. However, when they reached the advanced stages, the DP's conflict continued but this time it was directly with the HGBT, particularly when the task force was in the middle of establishing the foundations of the new MCS. The conflict reached certain points where it was very challenging for the task force to continue as the DP was one of the key members. Given that two forms of situated rationality (shaped by profession and state ILs) were present, and no clear routine was in place, as a result deliberation was shaped (ter Bogt and Scapens, 2014). The deliberation emerged in the form of compromise presented by the HGBT. It was between the HGBT's profession and the DP's state contradicting ILs

as shown in Figure 6.5 below. The compromise was made in order to overcome the conflict and to ensure that the process continues.

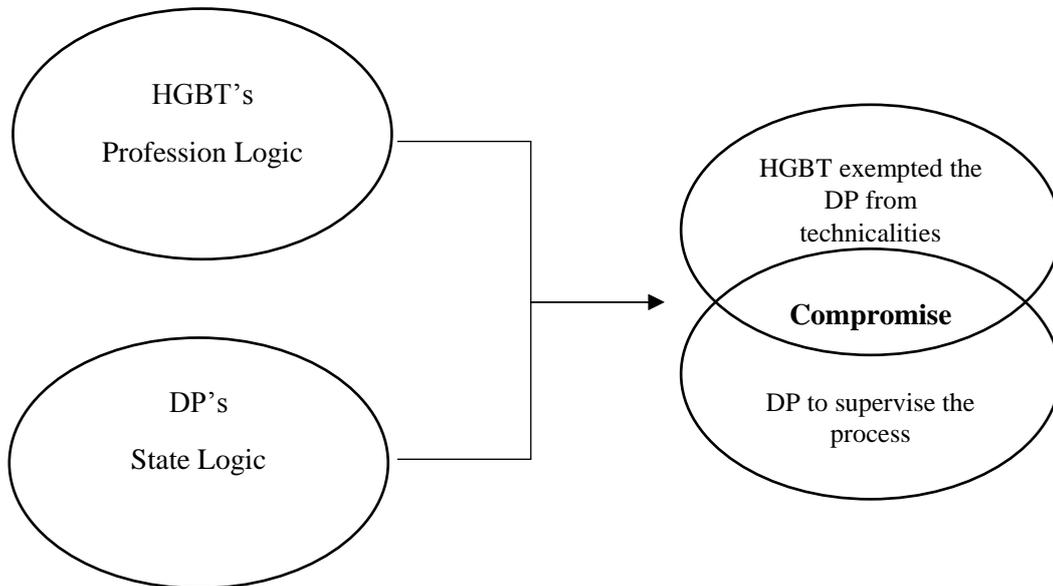


Figure 6.5: The Compromise between the HGBT's Profession Logic with the DP's State Logic

The compromise was that the DP was only to supervise the process which did not include technicalities whereas other staff were in charge of the digital issues and technicalities of the process. Therefore, the DP was not required to attend all the meetings particularly the technical ones. The DP never admitted that he is partly exempted from the process but this was observed during the researcher's first and second visits and confirmed by a number of interviewees. This compromise provided a temporary settlement to the conflict (Gutmann and Thompson, 2010; 2013; Huault and Rainelli-Weiss, 2011; Monfardini et al., 2013; Oldenhof et al., 2014). So afterwards, the process became smoother and more flexible. This compromise led to a change in the DP's reaction towards the process. Opposite to his attitude at the beginning, his perspective was completely different when he was interviewed in September 2016. In this respect, he said, "this is a unique system not only in the KRG but all over Iraq". He expressed his pride that they were praised by academics and international organisations for the new distinguished MCS. Further, he stated that "the BSC has many advantages and made our job much easier" (DP, 2016). What was surprising was the evident change in his perspective when he said,

In 2016 we could not achieve all the objectives due to the financial crisis, therefore, we should modify our action plan for 2017 to comply with the circumstances so that we can achieve better results (DP, 2016).

This instance itself is an outstanding achievement which determines that the new MCS has become ingrained in their behaviour – i.e. *institutionalised*. In particular, the change was most evident in the person who had been most resistant to the process.

6.4.5.2 The Second Conflict

The second conflict was created between two different levels – strategy and operation –with multiple conflict criteria. It occurred between the HGBT's profession logic and the DGST's family logic. Both belonged to upper management (i.e. the same level position) in which they held great power but were located in different provinces. Although the HGBT had the ultimate power, based on the organisation's hierarchy it was never possible to undervalue the DGST's power⁹¹ which was based on their different political orientations. During the observations and specifically the interview with the DGST, it was evident that he is not convinced by the new system. However, he stressed the importance of such tools across the government. His claim was about the inconsistency between the applied system across KRG organisations and the GBT which tries to adopt a more advanced and developed one. So, he had a strong belief that the HGBT is not doing the right thing. The conflict was very clear in the second focus group session. As explained earlier, his family logic was based on different schemas such as the unconditional loyalty as a source of legitimacy, patriarchal domination as a source of authority, and membership in household as a basis of norms.

Coding the data transcripts has clarified the instances of conflict more. For instance, the DGST's resistance towards creating direct communication between the GBT with the directors of tourism was evidence of his obedience to patriarchal domination. At the same time he was enforcing authority upon all his subordinates. This was already revealing a conflict within the same person. Further, from a bureaucratic point of view, he assumed that rules and regulations should be set at the highest authorities. So, for him, the GBT was mistaken to adopt a developed system different from all the other KRG organisations. This was also related to his family logics perspective. Therefore, the conflict with the HGBT's profession logic was evident. He disputed the HGBT's view during the focus group session that it was not logical to delegate any task or enforce a new system upon staff while they were not able to meet their financial needs. He also referred to another point that power is completely exploited in Erbil province starting from the CoM through to the GBT. In

⁹¹ He was practically the most powerful person in Sulaymaniyah province's Tourism. This is because the GD is the highest body and also because he, personally, had support from the political party he belonged to which was different from the HGBT's political party.

response, HGBT posited that they all have power but it is practiced differently due to the DGs' different perspectives. The conclusion was that there were different levels of understanding about budget execution between the provinces. This was due to the lack of unified policy across KRG organisations and lack of skilled knowledgeable staff in this area.

Accordingly and as aforementioned, the conflict was created due to their different perspectives such as ILs, political orientation, power devolution and same-level position. In this context, the DGST claimed that the budget was not distributed equally but it was inferred that he was the person who did not distribute the budget equally. Consequently, another compromise was made which was embodied in various communications at different levels as shown in Figure 6.6 below. The compromise was firstly made with the DGs particularly with the DGST, that "if we work together on the new MCS, then we could turn to a self-financing organisation" (HGBT, 2016). The financial crisis caused huge problems for staff across the KRG as salaries were not paid. Therefore, becoming a self-financing organisation means that salaries are paid from their revenues on a regular basis. It was a very effective compromise to convince them to try different ways to overcome these difficulties. The compromise was related to two strategic objectives – to *increase revenues* and *decrease expenditures*. It was inferred that this compromise was tricky and direct to the most critical point. As the compromise was over the financial empowerment of the GBT, hence, it was accepted by the DGs. As a result, they continued working on the BSC.

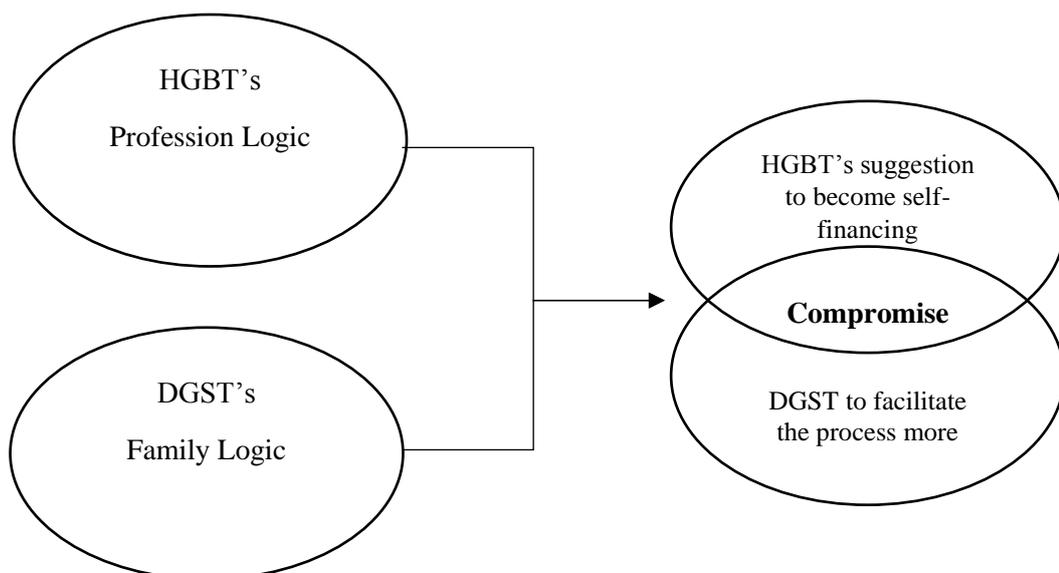


Figure 6.6: The Compromise between the HGBT's Profession Logic with the DGST's Family Logic

In the same context, the HGBT tried to communicate the compromise made at the higher level with his subordinates in the GDET. So, he revealed in a meeting that they were aiming to become self-financing which was well received by the employees:

During the meeting with the GDET staff I told them that if we work on the BSC then the GBT will become self-financing. Then, all our staff will be receiving their full payments regularly on time. So, everyone was very excited. Once I returned to my office, tens of the staff were coming to me showing their full support for adopting the BSC. Staff were also appreciative that I was thinking about their welfare (HGBT, 2016).

This means that the compromise was accepted by all members at different levels and was an effective settlement to the conflicts particularly between the HGBT's *profession* logic versus the DGST's *family* logic.

It was observed that when the conflicts peaked, the process progression was not possible. This was one of the reasons behind finding urgent solutions to make the process resume and continue. However, two more features were inferred which assisted these compromises to be made. The features were "respect" and "power". Apart from their positions and different working perspectives, there was always "respect" among staff. Related to power, as the HGBT (who had the ultimate power) was part of both compromises, it was the other feature that the compromising parties took into consideration. This is on one hand; on the other hand, there should have been strategic thinking about how to maintain the compromises. This is in the case that if these two compromises come to an end, how could a platform be provided for other compromises to be made in the future? Data analysis revealed that the BSC with all the incurred forms of motivation, such as financial and incorporeal, has built the basis for creating stability for the future. In this case, compromises will always be possible if required.

Finally, based on the two-year observation, interviews, and focus groups it was revealed that the new MCS has had an apparent advantage. For example, by October 2016, staff were all aware of their organisation's mission, vision, and strategy. The HGBT (2016) said that staff previously were working randomly without any clear target but that, after using the BSC, all of them were working towards the main aim. He added, "My responsibilities towards technical operational issues have reduced around 80% and now I am more focused on strategic issues" (HGBT, 2016). Furthermore, he said,

... the tourism revenue was 10% of its expenditure and even less while now it is 50%-60%, which we aim to increase to 70%-80%. I am certain that for next year we will not only reach 100% but we will be able to finance the Ministry of Planning, for instance (HGBT, 2016).

The above-mentioned demonstrates the success of the new MCS which resulted from the presented compromise – i.e. convergence between different perspectives and logics to agree on a settlement (Gutmann and Thompson, 2010; 2013; Huault and Rainelli-Weiss, 2011; Monfardini et al., 2013; Oldenhof et al., 2014). It is also confirmed that the conflicting logics stimulated the key actors to establish compromises and eventually to persist.

To summarise, based on certain internal forces, the GBT decided to adopt a new MCS. During the process, the rule to adopt the BSC across the GBT was promulgated to establish a professional basis for performance measurement. Because the organisational actors were not used to quantified professional assessments, there was a continuous fear of failure and embarrassment. Staff always considered that being awarded a low score is a “shame” because they were only used to quantified results at schools and universities but have never experienced having scores in return for their performance. Figure 6.7 below clearly represents the process of change in the GBT based on the adoption of the BSC as a new MCS.

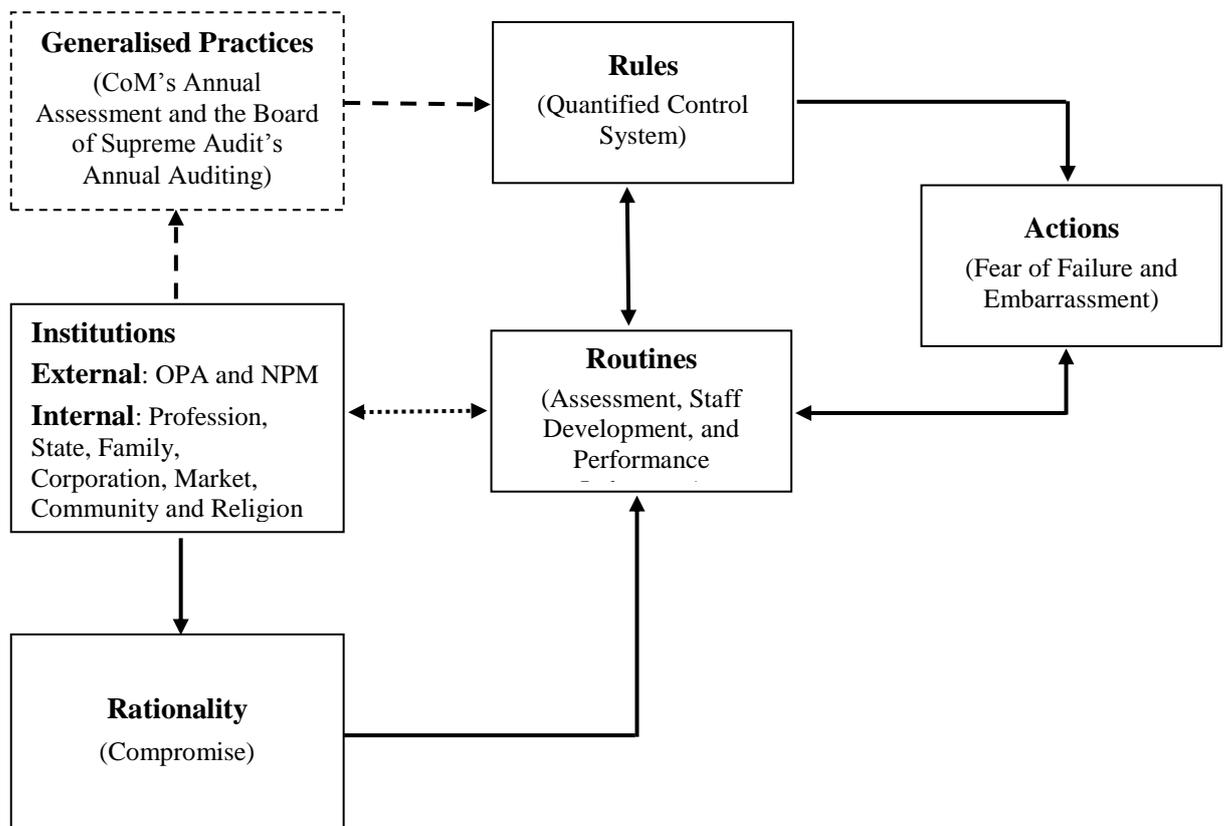


Figure 6.7: Management Control System at the General Board of Tourism

The figure above shows the implication and conclusion based on the framework of ter Bogt and Scapens (2014) in the case study organisation in which internal institutions were identified drawing upon the Thornton et al.'s (2012) ideal types. In addition, integrating the concept of compromise at the micro level – i.e. individual level – it was inferred that it has a significant role in conflict circumstances. The compromises reported in this research have been remarkably shaped by two forms of situated rationality which were conflicting at the micro (individual) level.

This chapter provided a detailed and thorough analysis of the case study in which some of the perspectives were approved while others were not. The following chapter discusses the reasons why some perspectives are approved and why others are not approved.

6.5 Summary

This chapter presented a comprehensive overview of the KRG context related to the research objectives. It is shown that the KRG is characterised by a process-oriented perspective and an individualism perspective. This was reflected in the GBT which is in contradiction with the BSC. Further, a number of ILs were depicted in the pre-transitional period; for example, profession, state and family ILs were observed. In addition to the three ILs, four more were depicted while implementing the BSC at the operation level such as corporation, market, community, and religion. Throughout the process, a number of conflicts emerged between different ILs. The most influential were the conflict between the HGBT's profession against the DP's state ILs and the HGBT's profession against the DGST's family ILs although the different ILs were not the main reasons for conflicts as there were other conflict-inducing criteria. For instance, same-level position challenges, political orientations, power, and gender aspect were the other conflict criteria. Ultimately, it was concluded that these conflicts were sorted out through the presentation of compromises to reach a settlement, albeit temporarily.

CHAPTER SEVEN: DISCUSSION

7.1 Introduction

This chapter discusses the findings presented in chapters five and six, along with their implications for MAC theory. It explains the way this thesis refined the understanding of how different ILs emerged through the adoption of the BSC as a PMM tool. The analysis showed how these multiple ILs interacted at individual level. Further, it broadened the understanding of how and why conflicts emerged between the different ILs. It was also found that compromising was engaged in to handle the conflicts. All these are discussed thoroughly in the following sections in addition to reflections on the research questions. The following section presents the distinguished specific cultures of the KRG and the GBT followed by the distinguishing features of the GBT.

7.2 Distinguishing Cultural Features of the KRG and the GBT

As presented in the previous chapters, this research adopted a different area with a specific culture. To elaborate on this, it is necessary to elaborate on the existing widespread understanding of the most relevant logics to this thesis such as profession, family and state logics. First, in general, professions in the KR are different from those in the Western countries. There is a decree for PS employees, which guarantees their rights after retirement (Kurdistan-parliament.org, 2019), although neither the private sector employees' affairs nor their social care is regulated by law. In respect to the PS employees, the most powerful professions are doctors, engineers and lawyers in ranked order. The perspective is mainly based on market logic and seeking for public reputation. These professions are good means to collect large amounts of money in a relatively short time. Further, people are more inclined to seek high reputations with such job titles. In addition, academic positions at universities are also one of the preferred professions due to the same reasons. Therefore, most people tend to enter into these professions. Moreover, due to the Retirement Act (Kurdistan-parliament.org, 2019) which provides living insurance for people after retirement, they look to the government for employment (Cabinet.gov.krd, 2019). This has created huge problems in terms of the high government expenditures which played a role in the financial crisis of 2014.

Second, the family context of the KR is dominant and is characterised by kinship family logics in which blood ties are very significant (Gunter, 2013). Defence of the principles, honour and kinship group interests generally overrule people's loyalty to a state or to professional ethics. As the principal unit in the society, the family context is considered the country's source of strength and weakness at the same time (Izady, 1992). Due to the kinship loyalty strength, the Kurdish society is firm enough to challenge any endeavour towards radical change. Family and clan members are obliged to defend and support each other in conflicts and feuds (Çeliker, 2009). The family ties are the most important connection in the Kurdish society and the power of this relation is reflected in most of the country's affairs such as politics, policy making and/or business. For example, most of the citizens usually vote on the basis of family logics (Izady, 1992; Çeliker, 2009; Gunter, 2013).

The third logic to expound is the state logic. The KR can be characterised as an elastic culture with excessive centralisation of power and conflicting power structures. The Kurdish elites consist of leaders of political parties, civil bureaucracy, military, policy makers, businessmen, and judges (Jüde, 2017). Conflict of power structures remained across the history of Kurdistan. The main cause of such conflicting power structures was the authority's commitment to advance their narrow interests, rather than balance acts for a broader collective good (Cagaptay, 2008). Usually elected governments implement popularity measures without much effort to develop and strengthen the institutions (Çeliker, 2009). Therefore, there is much policy making but the capacity for implementation is very weak or do not exist. This is a reason why the state is deteriorating in all sectors.

During the last couple of decades, governments practiced politics based on patronage and relied on existing networks of clans and influential political families to retain their positions of power (Aslan, 2011; Hiltermann, 2012). Regarding policy making, as clientelism is directed towards the interest of elites, so, it discourages broader movements and reduces focus on greater national issues and long-term development. Politicians usually appoint their favourite civil servants not on the basis of competence but on the basis of loyalty. Those appointees occupy key positions that comply with the narrow interests of the political parties. Therefore, the elitist capture of such a weak state and its implicit logics of Clientelism rooted in favouritism and patronage suggests that there is little opportunity for some major concepts like reform and change which are mainly long-term concepts and emphasise the collective good of society (Jüde, 2017). As a result, the KR is in a poor situation related to good governance and management accounting change. People are not tolerant of disagreement among political parties (Hadji, 2009; Gunter, 2013). This is the

reason why parliament generally rubber-stamped any decision taken by the powerful political parties' leaders until late 2015.

The religion logics is explained separately below because it is a concept that penetrates into many other aspects of life. Religion in the KR as an institutional logic played a moderate role in building various aspects of society (Stansfield, 2003; Mofidi, 2015). Influence of religion is not observed to a great extent in the region's politics, policies, regulations and different aspects of the social-cultural life of Kurdish people. Regardless of their religion and ideologies, there is a high tolerance perspective and people live together peacefully. To some extent, Islam plays a role in the socio-cultural aspects of life (Izady, 1992; Mofidi, 2015). It provides principles, norms and orientation to people in defining what is good and what is bad. Religion is sometimes used as a means to support the agenda of the political parties and the states (Mofidi, 2015) through the Friday preaching at mosques; for example, campaigning for a specific political party. The majority of people have unquestionable faith in their religious beliefs and, therefore, religion is used for certain purposes at necessary times. Muslim people prove their worth to Almighty God through upholding individual rights, helping poor and underprivileged people, and caring for society in general (Izady, 1992; Hadji, 2009). Such practices strengthen the individual, family and community ties which distinguishes the KR from Western societies. Furthermore, actions, decisions, and behaviours are judged to be ethical or not depending on the individual person's intention (Bierbrauer, 1994). Almighty God is omniscient, and fully knows people's intentions. Good actions following good intentions are considered as worship acts. Sometimes this indomitable faith in religion that many of the people have results in obedience to the existing system in KR, although this phenomenon is decreasing nowadays due to people's realisation of their rights.

One of the pillars of faith in Islamic teachings calls for a fair redistribution of wealth⁹². This has been broadly practiced and has resulted in stronger ties among people through sharing basic needs with deprived people (Izady, 1992; Hadji, 2009; Mofidi, 2015). In addition, Islamic teachings also emphasise the significance of care for the unprivileged, and charity. There is a strong belief among religious people in Kurdistan that philanthropy is both in this world and the hereafter – i.e. multifold. Therefore, Kurdish people are always helping those who are in need and especially refugees. Kurds believe that this world, according to Islamic beliefs, is temporary and hence people should do their best to attain

⁹² In the Holy Quran this is called Zakat.

closeness to Almighty God in order to attain the delights of the hereafter life (Mofidi, 2015). Islam prohibits wasting resources and wasteful spending. It demands taking good care of the nation and its resources. Therefore, it provides guidance on the efficient usage of resources such as balance of natural resources, waste minimisation, and land reclamation.

Accordingly, it could be concluded that the attitudes and principles of Kurdish people are derived from the Islamic doctrine. This means that they are ingrained in people's beliefs and are reflected in their day-to-day practices i.e. *institutions*. However, throughout this research, observation and data collection process, none of the interviewees or observed organisational actors referred to religion as a stimulus to work well and improve performance. Religion for Kurds is a taken-for-granted assumption that guides and directs people without being questioned. Also, the concept of family is shown to be very valuable in that it frames the structure and ties, which is very strong compared to the Western societies. As for the profession and state, they are less systematised in the KR than those in the Western countries. They both need attention, modifications and improvements in all aspects in both public and private sectors.

In addition and according to the adopted approach, constructionism, this research investigated the social relations and the extent to which it is different from that of the Western developed countries. The research findings revealed that social relations which identifies the individuals' interaction at micro level are different from the typical social relations in the other Western countries where such studies have already been conducted. In such a different context and a different environment, it is evident that even the logics are perceived by people in a different way than the Western countries. For example, DGST had a family IL but showed unconditional loyal to his political party while in Western countries it is different in which they are completely loyal to the organisation and system. Also, from a profession IL perspective, HGBT and DIT understood that systems and tools in Western countries are adopted easily because they are much more institutionalised while in that context it is resisted and challenged.

Furthermore, literature revealed a distinction between developed and developing countries in terms of how changes occur (Hofstede, 1983; Sanger, 2008, Hopper et al., 2009). For example, developed countries are more institutionalised to modernisations, systematisations, and change. Therefore, any initiation for development, whether from the upper level of management or within individual departments, is welcomed and appreciated by the organisational staff. This is part of their culture which is a taken-for-granted perspective. On the other hand, initiation for change in developing countries is always made

from the upper level of management which is executed by the middle and lower levels of management (Hopper et al., 2009). This is also a taken-for-granted assumption. In both cases, there is an obligation towards change initiations.

What is interestingly found in this research study, however, is a relatively different perspective than what the literature review chapter revealed. As a developing country, the expectation was that modernisations and changes are issued and enforced by the upper level of management such as the CoM, although it was concluded from the case study that there is neither a unified strategy nor a project for change across the government. This perspective distinguishes the KRG from developing countries as shown in

Table 2.3. The findings showed that the initiation emerged from the GBT which is considered a relatively small organisation within the broader context of the KRG. The reason was because there was a strong belief among a small number of organisational actors such as the HGBT, DQM, DIT, and SQM that they should cope with the wider global development. This was due to their connection with and involvement in development and professional projects with international organisations in addition to the personal logics they had. They were aware of the fact that things are more modernised and organised in other countries – both developed and developing. Accordingly, they had tangible roles in decisions concerning the BSC and the overall process.

Although this is a similar perspective to the developed countries in which specific organisations are empowered enough to tailor necessary changes and modernisations within their broader strategies (Hopper et al., 2009), however, the difference was that organisational staff in KRG are not keen on or supportive to changes. This is because they have a different mindset and are not institutionalised to modernisations and systematisations. They tend to be more mimetic (DiMaggio and Powell, 1983; Scapens, 2006) and obedient to the existing processes. Moreover, it is partially due to the lack of a fair performance appraisal system across the KRG. As a result, this prevalent attitude has negatively affected the process in the GBT. The small number of organisational actors had to work harder and exert significant effort to go along with the change process. At the same time they were trying to institutionalise the BSC by convincing the organisational staff inside the GBT to accept it as a new tool. This was in addition to the challenges they encountered with the external organisations such as the superior bodies. In this respect, the DIT (2016) said, “[it is] as if we are in an ocean and fighting alone”. Further, the HGBT (2016) confirmed that “we were in a revolution and fighting internally and externally to make this process happen and to persist regardless of all the difficulties we encounter”.

Furthermore, on the culture perspective, it was also found that the specific culture of the KR and the governmental organisations are characterised by process-oriented and individualism perspectives. Due to the fact that the KRG did not follow a competent system for assessment and evaluation, organisational actors tended to only do the daily routine works or whatever they were asked to do by their superiors. Otherwise, no one would initiate or suggest a new idea for improvement. Achieving results was never a concern for them; therefore, they were more inclined to a process-oriented than a result-oriented culture. Further, team working was not encouraged and hence they were more individualistic-oriented. The fact that the BSC required results through team working caused discomfort among the organisational actors who were covertly resisting or impeding the process.

7.3 Distinguishing Characteristics of the GBT

Current literature revealed that institutional scholars have become excessively concerned with institutions and institutional processes at the level of organisations rather than using them to understand and explain organisations. Referring to some research studies why organisations tend to resemble (Meyer and Rowan, 1977; Zucker, 1977; DiMaggio and Powell, 1983) and Whetten (2009) who postulated that organisation scholars tend to consider organisations as homogenous, Greenwood et al., (2014) present a different perspective to demonstrate that there are different characteristics which identify each organisation. In this respect, a coherent and holistic perspective is missing in the literature to study how organisations are structured, coordinated and managed (Greenwood et al., 2014). Further, institutional theory treated organisations as the same, or at least the existing differences are irrelevant. Greenwood and colleagues (2014) added that this contradicts the central theme of ILs analysis as it obviously demonstrates the expectation that organisations will exhibit difference. Therefore, the authors suggested returning to the study of organisations with a different perspective through considering the existing variations among organisations, even though these may be insignificant. Further, scholars discuss the need to reconsider the shift in the balance of emphasis in order to re-emphasise the level of analysis for organisations (Giddens and Sutton, 2013; see also Friedland and Alford, 1991) and to “treat organizations as actors” (Greenwood et al., 2014, p. 1207).

To elaborate on this, there have been numerous studies of organisations. For instance, Chandler (1962) studied the strategy and structure of organisations demonstrating that the former is preceding the latter. Further, King et al. (2009) referred to the analysis of

similarities and differences between organisations. They made an assumption that 'organisations are different until research shows they are similar' to understand the institutional context of organisations. This was evident in the *Handbook of Organisations* by March (1965) which presented many chapters organised by their institutional context such as business organisations, educational organisations, prisons, military organisations, public bureaucracies, and political parties, although Aldrich (1972) demonstrated that results could be explained by the difference between manufacturing and service organizations. On the other hand, Greenwood et al. (2014) identified the core societal institutions as the family, the legal system, the market economy, religion, science and the professions, social stratification and class, and representative government. However, these studies did not provide a coherent and holistic perspective to understand organisations.

With reference to this research, the GBT is among public bureaucracies (Donaldson, 2001; Van de Ven et al., 2013) of the KRG but the evidence show that the KRG does not have a MCS in place. As mentioned above, the GBT had a documented strategy in place which is a distinguishing characteristic (Chandler, 1962). However, data analysis showed that the GBT is a well-structured organisations as they re-designed their organisational structure according to the current needs. Also, the organisational processes (Burns and Stalker, 2001) were properly set to ensure an effective collaboration which helps in achieving the organisation's objectives. The GBT's vision demonstrated a 'goal' and 'time' orientation (Lawrence and Lorsch, 1977) perspective which ensures the organisation's efficiency. Furthermore, the GBT was relatively small in size, which made it easier to manage and control. This is in addition to their flexibility in undertaking some management processes digitally as the prevalent norm in KRG organisations is their dependence on manual processes only. Further, to help in facilitating their communications, they used to employ tools such as Skype for distance meetings which is again not applicable in KRG organisations.

In addition to the above organisational characteristics, the GBT had to conform to their internal existing circumstances such as the ISO standards, attempts for strategy implementation, and the endeavours to comply with EFQM standards. In addition, the analysis showed that there is an indication that the GBT (as a PS organisation) is transforming (Ferlie et al., 1996; Kitchener, 1999) to a market economy through increasing revenues and decreasing expenditures. It is evident that one of the characteristics of market logic is that the organisation and the organisational actors have to be responsible for results. Accordingly, these were perceived as forces to compel the GBT to undertake constant

assessments. Also, organisational staff were enforced to follow up on their activities so that they ensured the desired results were achieved. This characteristic distinguished the GBT from the other KRG organisations. For instance, supposing that a member of the GBT is working in another organisation, then the same actor who was responsible for achieving the results will not be as committed as he/she was in the GBT. This is due to the fact that other organisations do not have an appropriate strategy in place and, accordingly, they do not set action plans. Consequently, they will not be responsible for results, particularly because the culture is a process-oriented one, in addition to the fact that there is no performance appraisal/assessment across KRG organisations.

It is concluded from the above that these characteristics assisted the GBT to achieve a relatively easy adoption of the BSC as well as assisting in their continuation on the process, in general. This is because, throughout the process in which the organisation and organisational staff were responsible for results, they had to persist. Further, any encountered problems, challenges and complications should have been efficiently resolved. Hence, as part of resolving these issues, compromises emerged in various instances. The compromises were in a form of temporary settlements for specific conflicts in which agreements were reached between the related parties. Thus, the specific organisational characteristics of the GBT such as the strategy in place, the clear vision and objectives, the well-structured processes as well as the internal characteristics such as the existence of the ISO, and their endeavours towards EFQM made the compromises possible as these characteristics have largely encouraged such solutions. This is due to the fact that all these characteristics required a persistent control which, in return, required the organisation to overcome obstacles and problems. As a result, the conflicts which were created among different logics had to be resolved. The findings of this research revealed that compromising emerged to help in resolving the conflicts through establishing agreements, albeit temporarily. Consequently, the compromises helped, in one way or another, in the persistence of the overall process of BSC implementation in the GBT.

7.4 Introduction of the BSC and the Incurred Changes

Literature on the BSC tends to investigate the tool after its adoption and establishment in any organisation (Table 2.3) although, this research started by introducing the BSC as a PMM tool in the GBT as one of the KRG PS organisations. After the BSC was selected and later approved by the BMC, the decision was taken to introduce it at the strategy level. The

decision was based on the belief that it is easily controlled within a smaller entity which was already compliant with ISO standards. As explained in the case study and analysis chapters, the GBT worked on two main dimensions. The first dimension was the action plan which, according to the quarterly assessments, has undergone changes; changes to the tool due to MA practices not the changes that happened as a consequence of the BSC implementation.

April 2015	July 2015	October 2015
Strategy Axis	Strategy Axis	Strategic Axis
Objectives	Objectives	Objective
		Perspective
Tactics	Tactics	Tactics
Impact	Impact	Weight
Estimated Budget	Estimated Budget	Estimated Budget
		Fund Source
Related Department	Related Departments	Implementer
	Coordination Type	Coordination Type
		Unit Type
Period	Period	Frequency
		Target
		Lag/Lead
		Initiatives
KPI (%)	KPI (semi-annual) - Quantified	KPIs (monthly) - Quantified

Table 7.1: Development of the Action Plan Format at the Strategy Level

The above modifications resulted from the fact that along the process further information was required at each stage in order to develop and persist. These modifications happened during the introduction of the BSC at the strategy level. Afterwards, the BSC was cascaded throughout the GBT to include the operation level in addition to the strategy level. The reason was that the operation level was more involved in service provision. Accordingly, more detailed information was collected from the broader departments and more accurate results were obtained. At this stage, in which the BSC was implemented at strategy and operation levels, the focus was on the second dimension – i.e. the assessment format. The assessment format had to go through changes to create consistency between the collected information and the BSC software. This is a demonstration to the tool interaction with culture which responds to the second question of this research.

It was proved in the analysis that the initiation of the BSC was based on one vigorous IL which is the profession IL. Regardless of the fact that the HGBT was at the top of the hierarchy with ultimate power, the establishment of the BMC for group discussions and decision-making inferred that he did not want to monopolise the power he had. Power in the literature of MAC tends to be either facilitating or resisting (ter Bogt and Scapens, 2014). For instance, powerful individuals can use the resources they have to support a change process or provide meaning to the changes; an example is influencing the preferences of different organisational actors (Hardy, 1996). However, if power is used to manipulate subordinates (Yazdifar et al., 2008) or prevent them engaging in decision-making processes, it will have a negative impact on MAC. Therefore, power can be a facilitator as well as a barrier (Burns, 2000; Yazdifar et al., 2008). Further, power in general and powerful individuals in particular can play important roles in resisting or facilitating accounting change, as concluded by Ribeiro and Scapens (2006). The HGBT also instilled trust in the organisational staff by engaging them in the processes and also through the communications as a new language in the organisation. He ensured that everyone involved in the process is connected through a network, whether professional or social. It was found that the top-bottom structure for communication was altered by “flat” networking and direct communication channels across the GBT. This has had a unique consequence which impacted positively on the entire process (Brower et al., 2009). However, due to the quarterly assessments, embarrassment (Edelmann, 1985) and fear of failure (McGregor and Elliot, 2005) accompanied those who underperformed. The quarterly assessments have also demonstrated changes to the BSC tool such as the action plan and performance assessment format.

7.5 Existing and Emerging Institutional Logics at Micro Level

Referring to ter Bogt and Scapens’ (2014) framework which clearly distinguishes between internal and external institutions, the analysis related to the GBT revealed that there was no applied system or tool across KRG organisations to consider as an adopted institution by the GBT. It was also concluded that there was no real attempt for NPM (Bozeman, 1993; Osborne, 2010; Hughes, 2012). However, a few instances inferred that there *was* a move to market logic (Thornton et al., 2012) and attempts to systematise the government in one way or another, although these limited attempts were not possible to consider as NPM and, so, there was no evident logic of NPM across the KRG. Further, in respect to the archetypes which are considered external institutions, there were Annual Assessments and Annual

Auditing conducted by the CoM and the Board of Supreme Audit, respectively. These archetypes did not have much influence on the GBT (and all the other KRG organisations) because there were no further actions based on the produced reports. For example, if rule violations or corruption were identified, they were not subject to investigation. Consequently, the GBT's organisational actors were not influenced by any prior existing institution external to the GBT.

Related to the internal aspect of the GBT, starting from the very start of BSC introduction, a number of institutions were observed. It was found that the adoption of the BSC went through two different stages, at strategy and operation levels. The period where the tool was applied at the strategy level, profession, state, corporation, market, and religion institutions (Thornton et al., 2012) was observed. The presented order is from the most to the least prevalent institution. However, when the BSC was cascaded to include the broader level of operations, family and community institutions (Thornton et al., 2012) emerged. However, due to the fact that this research study is concerned with analysing institutions at micro level, i.e. individual level, therefore, Thornton et al.'s (2012) ideal types (Table 3.1) are adopted to enable operationalising the institutions at the micro level in practice. Therefore, each of these institutions was analysed in terms of the identities and schemas as shown in Table 6.6. Consequently, the analysis showed that the profession IL was the most effective and prevalent among the organisational actors at strategy level. It was also found that profession logic was a vigorous logic which supported initiating the adoption of the BSC in the GBT.

In respect to the other ILs, the state logic for example was coherent with the profession logic and was often observed to sometimes support the process and some times resist it (Yetano, 2013), particularly when there were different conflicting perspectives (Knight, 1992; Tronto, 2010; Powelson, 2015) about a specific issue. On the other hand, corporation IL was only related to the setting of the GBT in terms of the BMC establishment and its functions related to strategic group discussions and decision making (Judge and Zeithaml, 1992; Forbes and Milliken, 1999). Market IL was observed when the GBT decided to increase revenues, which was part of the strategy. Also when they decided to choose the PMM tool taking into consideration the cost. This is because, as a PS organisation, their perspective was more inclined to service provision than money making. However, these two instances were not an issue that organisational actors disagree upon. Further, religion IL was only indirectly observed when there was a reference to the inequality of resource allocations. On the other hand – and related to the other internal institutions which emerged after

cascading the BSC at the operation level – family IL was observed more in Sulaymaniyah GD and specifically by the DGST. This IL emerged due to the differences of inhabitants' attitudes and political orientations. It was concluded that it is coherent with the GBT's profession IL (Vurro et al., 2010). As a result “when coherence is high, institutions acting on a field point in the same direction resulting in a situation in which stability prevails” (Vurro et al., 2010, p. 44). However, it was a source of challenge for the whole process and observed to be a hindrance at certain times. Finally, community IL emerged when performance assessments were undertaken and quantified results were released by the GBT. As a consequence, the shame and embarrassment that the organisational staff felt, which is listed under commitment to community values and ideologies, has generated competition (Lee and Yang, 2011) among departments and organisational members. This competition was a source of motivation which made the staff work harder and perform better (Lount and Phillips, 2007). In short, organisational actors depended on different logics which emerged during their interactions along the process.

7.6 The Influence of the ILs on the Emerging Rules, Routines, and Actions

Recalling the adopted theoretical framework in this research, the findings revealed that there were certain rules, routines and actions (ter Bogt and Scapens, 2014) during the pre-transitional period. There were a number of existing internal and external rules. In respect to the external rules, one of them was the annual performance evaluation enforced by the CoM. It was undertaken in a form of report submitted by all KRG organisations and compiled by the CoM. However, no action was taken afterwards such as identifying the lessons learned for next-year planning. Further, the second external rule was the annual auditing undertaken by the Board of Supreme Audit. The auditing teams had to produce a report about all the types of corruption and rule violations although no action was taken against the identified corruptions and violations. Both rules, which are considered archetypes (ter Bogt and Scapens, 2014), were incurring certain routines and actions.

Regarding the internal rules for the GBT during the pre-transitional period, this research identified four existing rules (Table 6.1). The first rule was to set up its tourism strategy for up to 2025. Afterwards, depending on the local expertise, they made basic attempts to have annual action plans. These were a reflection of the staff's profession logic (Thornton et al., 2012) to depend on scientific management principles in their organisation. In particular, this was one of the QM team responsibilities who were confirmed to be

professional and always seeking for management development aspects. The third internal rule was to evaluate the functionality of the action plans which was undertaken through semi-annual routinised evaluations. In addition, the fourth rule differentiated the GBT from the other KRG organisations. Influenced by the profession logics, the GBT team established a mechanism for performance evaluation of the organisational actors as a way of motivation. All these external and internal rules were concluded from this research; however, they were not analysed thoroughly because the focus is not on the pre-transitional period.

On the other hand and related to the transitional period, three rules (shown in Table 6.2) were detected to emerge. The rules and the incurring routines and actions are discussed thoroughly in the case study chapter. The rules were (i) the decision to adopt BSC as a PMM tool, (ii) the application of the tool at the strategy level, and, later (iii) cascading the tool at the operation level. It is inferred that all the three rules emerged due to the profession logic (Thornton et al., 2012) of the task force particularly the HGBT and the DQM. Recalling Table 6.6 which lists the detected logics in the case study organisation, profession ILs for instance, as the most prevalent (Thornton and Ocasio, 1999) had evident influences on the emerging rules. For example, the GBT's realisation of their poor status as a basis of attention in terms of management stimulated them to decide to instigate development (Den Hartog et al., 2004). Their collaboration with SAI Global as a "celebrity professional" under an informal control mechanism, whereby the company persisted on inquiring about the KPIs, has also motivated them to develop. So, they tended to increase their reputation among peers in KRG organisations as a basis of strategy. What significantly assisted them was the "personal expertise" of some of the task force members as a source of legitimacy which was a supporting aspect for the change process. However, they tended to retain their source of identity in terms of "association with the quality of craft" in the area. It is to be mentioned that the practice of these rules resulted in the creation of a relational network across the GBT as a root metaphor categorical element.

In respect to the state IL (Thornton et al., 2012), two schemas were observed which were related to the emerging rules. For example, the third rule of cascading the BSC across the GBT to include operation level had a positive influence on the process. The influence was an "increase in the community good" as a source of strategy while the second schema of "bureaucratic domination" as a source of authority had a negative impact on the rules because at certain points it hindered the process. On the other hand, regarding family IL (Thornton et al., 2012), its presence had both negative and positive influences. Due to the fact that this logic was more detected among staff in Sulaymaniyah province as they were

observed to have “unconditional loyalty” and had belief in “patriarchal domination”, the influence was positive for the province while it had a negative influence on the whole process.

Regarding corporation IL (Thornton et al., 2012), three schemas were detected as the following: the formation of the BMC to act as a “board of directors and top management” (Ruigrok et al., 2006) as a source of authority had a positive impact on the process. The impact was mainly because all the strategic and critical issues were taken to the board for group discussion and decision making. It is evident in the literature that scholars are more inclined to group decision-making as the decisions reached are more firm, robust, and functional (Baron and Kerr, 2003). The “bureaucratic roles” as a basis of identity are dependent on the way they are perceived by organisational actors. For instance, if it is considered a form of organised task delegation, then it would have a positive impact on the rules, whereas if they hinder a smooth collaboration between staff, given that each member of staff has specific roles, then it is perceived to have a negative impact. The example in this research was more inclined to the first scenario which was observed in the GDGT. Finally, the incidents observed by most of the staff to improve their status among peers as a basis of attention was seen throughout the application of the rules along the process.

Further to the above-mentioned ILs and their influence on the emerging rules, market IL (Thornton et al., 2012) was less observed, particularly in three instances. For example, the “industry analysis” as informal control mechanisms and status in the market as basis of attention were effective stimuli for the change process as well as the emerging rules. However, “self-interest” as a basis of norms which was observed in the GDET had a negative influence on the rules as they hindered the process to some extent. On the other hand, in respect to the community IL (Thornton et al., 2012), “commitment to the community values and ideologies”, most evident in Garmiyah province, had negatively influenced the process in general, and the rules in particular. Finally, the religion IL (Thornton et al., 2012) which was observed in instances where resources are not equally distributed did not have a direct influence on the rules but they influenced the psychology of Sulaymaniyah province staff assuming that they are not treated as impartially as their peers in the other provinces are.

Moreover, it is concluded that the existing ILs at the GBT and the emerging rules with the incurring routines and actions had a reciprocal (two-way) influence on one another. Most of the existing ILs supported the emerging rules, routines and actions. Consequently, all these combined provided the platform to enhance communication across the GBT as well as creating a sense of competition among staff to perform better. The quantified results of the

BSC generated a sense of embarrassment and fear towards the results and, hence, the departments and organisational staff started to compete, aiming to score higher in the following quarterly assessment.

7.7 The Emergence of Challenges and Conflicts

The specific culture of the context as discussed above and the BSC were not compliant and therefore, the GBT's organisational actors faced challenges among themselves and with the staff in other organisations. This challenge was difficult to avoid or manage as it was much more difficult to change an ingrained habit (institution) in people in a relatively short time (Burns and Scapens, 2000). The challenge caused by the cultural perspective characteristics did not interrupt or stop the BSC introduction, although it was hindered. It is worth mentioning that in the longer run of the BSC implementation process, staff began to get more used to team working and were more accountable for results. This was an outcome of the quarterly assessments and the fact that they received scores in return for their achieved tasks.

As discussed in the analysis, quarterly assessments provided quantified measures in return for their performance. Some departments scored high while others scored low. The scores obtained from the assessments, in general, stimulated the organisational actors to compete among themselves and challenge one another (Powell, 2004). Based on the "shame and embarrassment" perspectives under the community IL, they were encouraged to improve their performance to achieve higher scores in order to avoid being in such an unwanted situation, so those who obtained low scores were observed to initiate ideas for improvement and work towards seeing that these activities were properly implemented (which they failed to achieve in the previous quarter). For example, the DGGT (2016) stated, "My staff are coming to me and provide ideas to have specific activities implemented". For this purpose, they utilised their own cars and met some expenses themselves. So, the competition shaped their reaction towards the BSC and motivated them to exert more effort and time to improve their performance.

Furthermore to the above-mentioned, criteria of conflict were identified in the analysis chapter; these included belonging to different political parties, belonging to same-level positions, gender aspect, and power perspective. The most obvious conflicts emerged between different logics (Reay and Hinings, 2009) given that at least one of the other criteria is present. As discussed in the analysis chapter, a number of conflicts emerged between different ILs (Thornton et al., 2012) but they were not discussed thoroughly due to the

limited influence they had. However, two of conflicts were highlighted due to their high level of influence. For example, the first conflict emerged between the DQM's profession logics and the DP's state logic due to the fact that the DQM totally conformed to the HGBT's perspective and hence she was following his steps in the process. This conflict emerged at the very beginning of the process and had a relatively noticeable impact in impeding the process. The more both were interacting, the more the conflict was growing. Although they were instructed to continue, it was difficult for them to overcome the conflict on their own; later, however, this conflict was detected to be between both the HGBT and the DP.

The other conflict emerged at a later stage between the HGBT's profession logic and the DGST's family logic. The conflict was based on differences in political orientation, same-level positions, and the power aspect. With reference to the province autonomy in the period of 1996-2005 in which Sulaymaniyah province had absolute power, the DGST had a strong belief that he should have more power and authority even after the merger of the two governments in 2005. Further, due to his familial "patriarchal domination" (Thornton et al., 2012), he resisted the power enforced by the GBT yet at the same time he was enforcing power upon his subordinates. It was observed to be a conflict with the HGBT on one hand, and on the other hand it was a conflict with himself. It is inferred that these two conflict examples emerged between different logics.

7.8 Handling the Conflicts

At the early stages of introducing the BSC, there were instances that required the involved organisational actors to manage otherwise they would create resistance. For example, after cascading the BSC, GDs were not very flexible in adopting the new tool so the GBT staff provided more facilities and assistance. Their perspective was based on the fact that if they value the new tool, then the subordinates would consequently value it. The GBT's staff tried by all means possible to stimulate other subordinate staff to properly adopt the BSC in order to achieve a concrete foundation. Further, another instance which required attention was the fact that the HGBT avoided the hierarchical structures (Schneeweiß, 1995) and established direct communications and networks with the subordinates across the GBT. For this purpose, he utilised different methods for communication (Fielding, 2006) such as face-to-face meetings, phone calls, and social media platforms. All the interviewees confirmed that there was a unique communication aspect with the GBT which was exceptionally significant. As a result, staff were remarkably motivated and urged to perform activities and circulate it

among the group. The staff's certainty that the top person in the organisation is monitoring them created motivation and overwhelming feelings of being supported.

Referring to the other identified conflicts in the case study and analysis chapters, it was difficult to proceed with the process given that the conflicts are in place. However, support provision and communications were not adequate to overcome the conflicts. Therefore, there should be a reasonable solution which is termed "rationality" in ter Bogt and Scapens' (2014) framework. It was found that two forms of situated rationality shaped by different ILs caused challenges and hindrance in the process. Therefore, the HGBT employed his perspective which was based on profession logic to handle the conflicts and introduce compromise as deliberation in the two conflict circumstances. These compromises were in favour of the continuation of the process (Annisette and Richardson, 2011). The HGBT wholeheartedly believed that the BSC is a proper solution for developing their organisation and, thus, he made the compromises. In respect to the first conflict which was caused due to the DP's classical and bureaucratic perspectives, he suggested that the DP to be partially exempted from the process. As the DP lacked knowledge about modern digitised systems, he was not required to attend the sessions and meetings which were about the technicalities and digital aspects of the process. This initiative worked well and as a result the process continued in a smoother way until the BSC was cascaded across the GBT.

It is necessary to address the factors which were behind building this compromise – the factors which played a role in the success of the compromising between the two sides. In this specific compromise, the respect (Owens and Owens, 1995) which was present among them, and the power relation (Bennett, 2003; Peiró and Meliá, 2003) (although the HGBT did not enforce this in practice) were the main two factors. However, it is also significant to explain if they encountered a problem in the future and the compromise came to an end, then what are the conditions that should be in place to reach another compromise? In other words, how is the stability maintained in a case if the first compromise is broken? Based on the observation and analysis, it could be inferred that the continuation of providing motivations, such as financial allowances and acknowledgements (Erbasi and Arat, 2012), and delegating tasks (Thompson, 2012) according to the organisational actors' specialities and abilities will support maintaining the stability for other compromises in the future as shown in Figure 7.1 below,

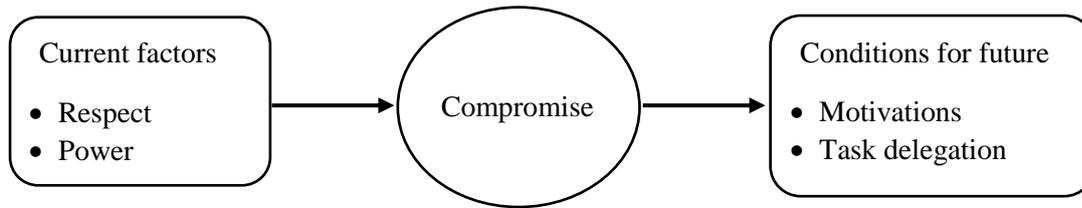


Figure 7.1: Factors and Conditions of the First Compromise

Regarding the second evident conflict which emerged between the HGBT's profession logic and the DGST family logics (Thornton et al., 2012), the compromise was based on a very critical point; and there were two different poles to depend on. As presented earlier, the KR at that time was going through financial crisis in which salaries were not regularly paid and (based on their strategy objectives) the BSC is a method to increase revenues against cutting cost. The HGBT suggested that the BSC will certainly enable them to overcome this issue and if they work on the tool for one year or so, then they would become a self-financing organisation. In that case, they could pay salaries out of their revenues. The DGST accepted the compromise and as a result the BSC continued to operate across the GBT. However, related to the current factors for making this compromise possible, it was concluded that they were the same as the first compromise, which is respect and power relations, whereas the conditions for possible future compromise were different. The conditions are to maintain a good relationship between the GBT and the GDs particularly the GDST (Buchanan, 1992), and the GBT's attempt to encourage and maintain high performance levels (Waal, 2006). The latter would be possible through providing motivations (financial and non-financial) to the GDs' organisational staff. Figure 7.2 below depicts this aspect.

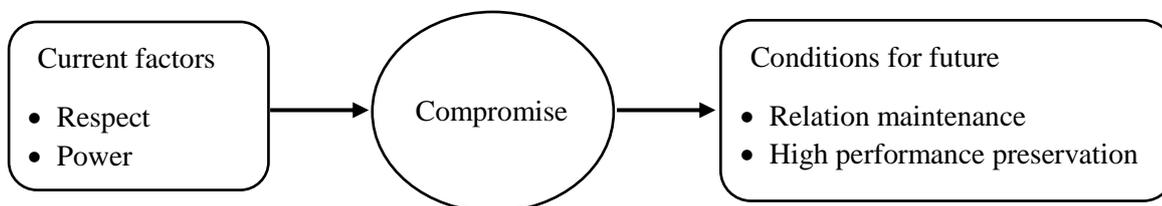


Figure 7.2: Factors and Conditions of the Second Compromise

The reason why these two specific logics in the two instances compromised is that they were more prevalent and more coherent with each other. In the first case it was profession versus state ILs while the second case was profession versus family ILs. Therefore, these logics

were more present and more interactive in the process activities. As a result of these interactions, more challenges emerged which hindered the whole process and so required specific attention. Therefore, the compromises were made to overcome these challenges and conflicts (Gutmann and Thompson, 2010; 2013; Huault and Rainelli-Weiss, 2011; Monfardini et al., 2013; Oldenhof et al., 2014). Further, it is worth mentioning that the BSC was a tool which enabled producing quantified results. Based on their results, departments and organisational staff were recognised and awarded which was a motivation perspective for them. Accordingly, the BSC was considered a good stimulation tool for current and future compromising. It is also able to support the maintenance of the compromises and, therefore, the compromises will be able to last for longer periods.

7.9 The Change Perspectives throughout the Process

As discussed in the analysis chapter, the changes that emerged throughout the process were identified as changes that happened to the BSC, not the changes that emerged as a consequence of the tool application. This is because the research focussed on the early stages of the introduction and adoption of the BSC. Thus, it is concluded that the BSC is not yet well established in the GBT. Figure 7.3 (copied Figure 6.7) below shows the process of change according to the adopted framework.

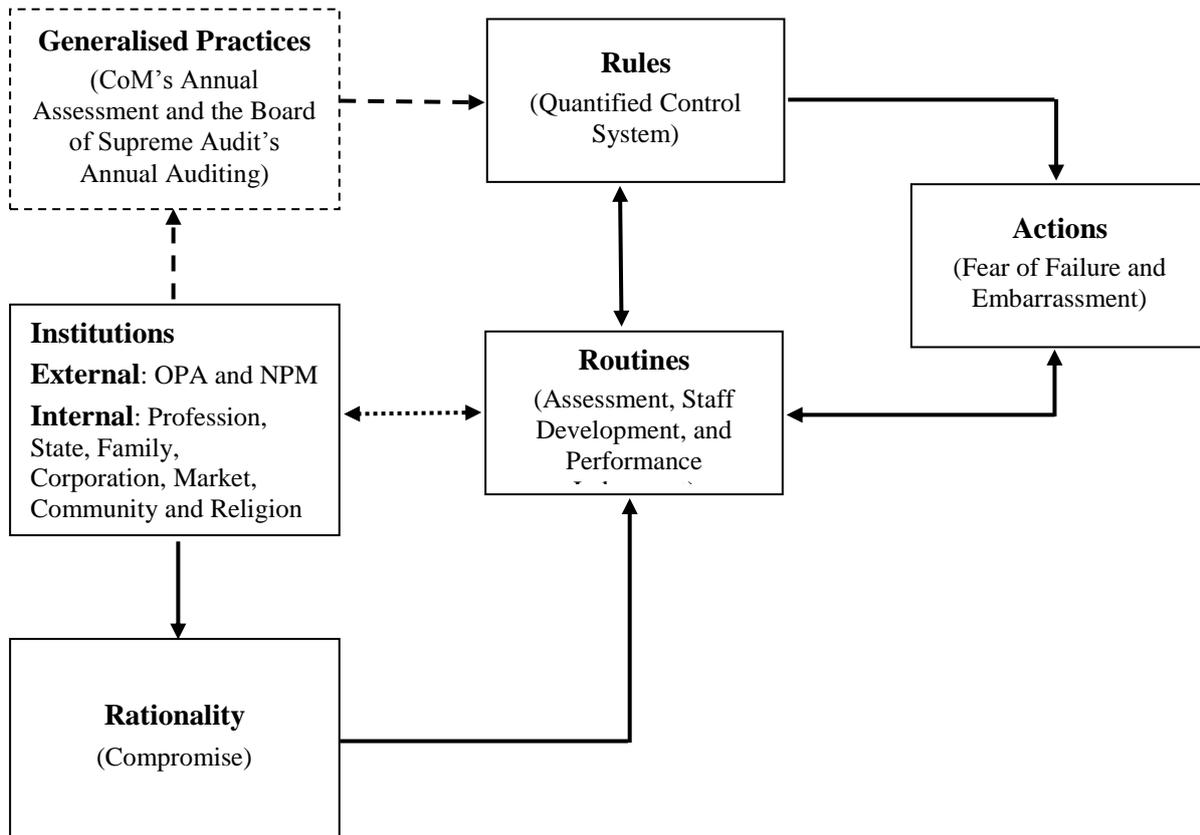


Figure 7.3: Management Control System at the General Board of Tourism

Starting from the generalised practices (archetypes) (ter Bogt and Scapens, 2014), the two examples of the annual assessments and the annual auditing conducted by the CoM and the Board of Supreme Audit, respectively, were undertaken during both the pre-transitional and transitional periods but the findings showed that they did not have an influence on the change process because the assessment reports and recommendations were not considered for any action (Carter et al., 2002; Srivenkataramana and Raj, 2003). Further, in respect to the rules, routines and actions, they were dependent on the two dimensions of action plan and assessment format. These dimensions were the main pillars of the tool application which have gone through modifications along the process. The action plan was the task force's main focus in the beginning where the BSC was introduced at the strategy level and also when first cascaded across the GBT. It had to go through all the modifications because otherwise they had to stop proceeding further. The modifications were based on the staff's reasoning for proper ways to continue. Further, in respect to the second dimension, the team realised that their major concerns were the necessity to modify the assessment format due to the specifications of the BSC software, provide reasoning for the actions taken, and discuss

options. They had to create conformity between the data which should be collected and the software in order to achieve more accurate results in return for their performance.

While operating the above two dimensions, the main rule was concluded to make a quantified PMM system available in the GBT through the BSC. The accompanying routines included continuous assessments aiming for staff (and organisational) development, and performance judgement. These techniques were enabling the GBT's organisational actors to competently revise their action plan and enhance their performance. Throughout all of these stages, and particularly in obtaining quantified feedback, a fear of failure and embarrassment (Edelmann, 1985; McGregor and Elliot, 2005) arose among the staff particularly, those who scored low in the quarterly assessments. These instances created a sense of competition and stimulated them to exert more effort to accomplish the task and eventually to perform better. On the other hand, the existing institutions associated with different organisational actors were sometimes consistent with each other while at other times they were inconsistent (Thornton and Ocasio, 1999; 2008). If the ILs were consistent (whether the same or different IL) then they were not impeding the process but supporting it whereas if the ILs were inconsistent then they were impeding and affecting the overall process. As above-mentioned, the two instances where the profession IL was confronted the state IL and the family IL, specific attention was required in order to ensure that the process persisted/continued forward. According to the adopted theoretical framework (ter Bogt and Scapens, 2014), in specific circumstances different forms of rationality were present which impeded the process. As a result, deliberation should have emerged albeit in a different form than exists in the literature. The deliberation emerged as a compromise (Annisette and Richardson, 2011; Monfardini et al., 2013) which was made in specific instances where which the process was about to suspend due to conflicting ILs. Compromise was not considered in the theoretical framework although it was found to have a significant role in the change process based on this research analysis. Thus, this is regarded the added value to the MAC theory and specifically the extended ter Bogt and Scapens framework,

Further to the above-mentioned, related to the involved team and staff in the process, it is inferred that they played a significant role in the process to persist and continue, although their perspective was different in the beginning of the process than in the later stages when they understood the importance of the BSC to their organisation. For example, at the beginning, the DP was completely against the process, but afterwards he stated that they should revise their plans and focus on the achievable objectives so that they conform to the BSC requirements. This conveyed an exceptional attitude by one of the most resistant actors

in the process, in which he completely understood and embraced the importance of the new tool to the organisation (Triandis, 1971; Young et al., 2015). Further, the DGST covertly resisted the process (Bovey and Hede, 2001) but after the compromise was reached, he was observed to be more facilitating than resisting although the HGBT and most of the team worked on the process from the beginning, were concluded to have major roles, and were driving factors in the changes. Recalling that the focus was on the changes that happened to the BSC tool not the changes that emerged as a consequence of the tool application, regardless of the difficulties and challenges, the staff's persistent hard working in teams made the process successful in one way or another. Therefore, it is concluded that the organisational actors of the GBT played a role in the process of change.

Recall that this research is an exploratory case study in the area of management accounting in an emerging nation's PS organisation. In addition to couple of reasons which are related to the specification of the KR in respect to family and religion concepts which could be similar in Muslim societies as they constitute people's personal attitudes and unquestioning behaviour in life. These institutions guide and direct people not only in their personal life but also in their professional life, which is reflected in their daily activities in the workplace. Second, the unsound and inappropriate profession and state aspects in the KR as a developing country are possibly the same as in other developing countries. Therefore, it is possible to generalise the findings of this research to similar contexts – for example, PS organisations in developing countries (Scapens, 1990; Lukka and Kasanen, 1995). This means that the development of the framework which is the contribution of this thesis to management accounting change theory is applicable in settings (i.e. developing countries) where the interaction of people is perceived different from the case in the Western countries (i.e. developed countries): (i) In contexts where people abide by Islamic principles as they are the same principles everywhere; (ii) In settings where state and profession are not as systematised as in the Western countries; and (iii) In areas where law, rules and regulations are not applicable to all people equally.

7.10 Reflection on the Research Questions

Referring to the research questions in the methodology chapter, this section offers a thorough reflection on the research questions depending on the research analysis. The three sub-questions are discussed before the main question. The first sub-question of “*What are the changes that occur, and how do these take place, through the application of the BSC in the*

GBT of the KRG?” could be discussed from two different perspectives. The first perspective is how the changes occur in the case of the BSC throughout its application in the GBT. As explained in the case study and analysis chapters, the BSC was newly introduced in the GBT as a PMM tool. Normally, there should be modifications and localisations for any new tool to be established. The major reason that this did not happen was the inconsistency of the tool with the organisational culture. Further, the organisational actors’ involvement and their interaction together resulted in changes although to answer “how” the changes occurred, it is shown that they took place in different stages for various reasons. Thus, changes were considered an evolutionary approach that proceeded in a gradual slow manner (Burns and Scapens, 2000; Johansson and Siverbo, 2009). Further, some of the staff were determined to have the process persist; thus, they would rather to make changes for this purpose. These staff continued to provide support by all means based on their profession logic derived from their background and qualification. As discussed before, the process was planned and implemented step by step. Along with the process, there were continuous training and awareness sessions about the importance and technicalities of the system to ensure that the system and the staff knowledge conform to each other. So, the BSC was meant to be introduced and implemented systematically to ensure a firm establishment.

In respect to the changes that were made to the BSC, it is necessary to recall that this research study covered a single organisation within KRG. Table 6.4 presented the changes made to the action plan format as a main dimension of the BSC. These were implemented in different stages over the course of a year. Furthermore, Figure 6.3 depicted these changes on the process structure. As for the second dimension – i.e. the assessment formats – they have also undergone changes but mainly after cascading the BSC across the GBT. Figure 6.4 depicted these changes to the BSC process structure. However, Appendices XI, XII, XIV and XV present more detailed information about these modifications and changes. Most importantly, the changes to the assessment formats were aimed to quantify the results through changing the question styles and formats. Further, to mark each activity as achieved, evidence and supporting documents should have been presented to the assessment team.

The second research sub-question is *“How do the individual actors of the GBT interact along with the application of the BSC? What are the consequences of their interaction?”*. The explanations in the analysis chapter highlighted how individual actors in the GBT did interact with each other in day-to-day practices. It was evident that they were not used to the BSC and the required frequent assessments which were undertaken on a monthly basis at the beginning and afterwards on quarterly basis. Therefore, there was initially resistance by the

DP as a bureaucratic person and also covert resistance from two of the organisational actors at lower level, specifically SP1 and SP2. The resistance from these organisational actors caused challenges which impeded the process at the beginning of the process of BSC implementation. At later stages, all the organisation actors at the strategy level had become familiar with the BSC and, hence, it was implemented smoothly. However, when the BSC was cascaded to include the operations level, other forms of resistance emerged which were more impactful on the process and its implementation. Specifically, the later resistance came from high levels of management (namely DGST) and consequently the middle and lower levels of management in the GDST were affected and challenged the entire process. The research findings showed that when the resistance reached its peak, compromises emerged to provide solutions, albeit temporarily. Instead of using power and enforcing the BSC, the HGBT offered these compromises in order to let the process continue, as long as the organisational actors do it convincingly to avoid decoupling.

In respect to the third sub-question “*How and to what extent do the aspects of the BSC bring benefit to the GBT and how does it influence the prevalent culture in the organisation?*” it is challenging to provide a clear answer to and explanation for this question. It is concluded from the analysis that the BSC brought some tangible outputs to the GBT in terms of their targets related to increasing revenues and decreasing expenditures. However, a more accurate answer would require a longer period of time. Thus, persistence in implementing the BSC across the GBT would certainly result in better and higher quantified results. This is because the research covered a relatively short period and, due to the fact that the tool was not fully established in the GBT, it is not possible to provide a clearer accurate explanation about the BSC benefits. Benefits could be realised or measured through the BSC outcomes which requires a longer time period. On the other hand, related to the BSC influence on the culture, it was discussed above that the existing prevalent culture was characterised by process-oriented and individualism perspectives although the analysis proved that this specific culture experienced an evident change from process-oriented to result-oriented and from individualism to collectivism perspectives. Ultimately, to provide a more accurate answer to this question, this could be an opportunity for future studies or a postdoctoral.

In order to discuss the main research question and based on the discussion of the three research sub-questions, it is also challenging to provide an absolute answer. The question of “*How do the changes occur with the introduction and application of the BSC as a PMM tool in an emerging nation’s PS organisation?*” is tricky; however, it was concluded that change

in this research is meant to refer to the changes that occur to the PMM tool – i.e. the BSC. These changes emerged due to the organisational actors' rationale that they should make trade-offs and compromises to avoid terminating the process. The trade-offs and compromising were made through continuous observations, discussions, and communications; for instance, the direct communications that the HGBT created with all the subordinates across the GBT had an enormous impact on the process and the changes made for conforming to adapting the BSC.

7.11 Summary

This chapter provided a thorough critical discussion of the main findings in this research particularly in the case study and analysis chapters. It was concluded that the KRG has a specific culture which made this research interesting. The overall culture was reflected in the case study organisation in one way or another. In addition, the GBT was characterised by a distinguishing feature which made the case different than other organisations in the same context. Furthermore, related to the changes throughout the process, it was found that a number of modifications and changes were necessary to be made to the BSC. These changes resulted from the BSC interaction with the organisational culture. Further, the existing and emerging ILs were also reflected on as well as the conflicts which emerged between different ILs. In addition, compromises which were the proper solution for handling specific conflicts were discussed in detail. Finally, drawing upon the research analysis and discussion, reflection on the research questions is presented as well as some thoughts about a potential postdoctorate direction.

CHAPTER EIGHT: CONCLUSION

This chapter concludes this research by providing a summary of the thesis, stating practical implications, research limitations and suggestions for future research, and offering final concluding remarks.

8.1 Thesis Summary

This thesis is the fruit of a longitudinal investigation in a PS organisation in a specific new emerging region and often neglected context. Through the institutional theory lens with a mix of deductive and inductive approaches, several research themes emerged throughout the field work. Investigations followed up on these themes and consequently the research findings are organised into three interrelated empirical chapters (chapters five to seven). Chapter one sets out a general background identifying gaps in the literature, research questions and aims, and personal motivations for this research study. In addition, a navigation section is presented in order to direct the reader in terms of what to expect as the thesis unfolds. Chapter two provides a comprehensive literature review of the key concepts in this research while chapter three discusses the development of institutional theory and explanation about its use in this thesis. Chapter four outlines the adopted methodology and chapters five to seven present the empirical findings. The current chapter concludes the thesis by providing a summary of finding, practical implications, limitations, future opportunities for research, and concluding remarks.

The empirical chapters explored the question of *“How do the changes occur with the introduction and application of the BSC as a PMM tool in an emerging nation’s PS organisation?”* Therefore, chapter five begins the empirical enquiry of this question and three sub-questions. Informed by the institutional theory, specifically ter Bogt and Scapens’ (2014) framework, and the ILs ideal types of Thornton et al. (2012), the case study was found not to depend on any system for strategy implementation. They made basic attempts to write their action plan at the beginning of each year and to list the tasks achieved by the end of the year. However, the attempts were not systematic; therefore, it was not possible for the objectives to be achieved. Drawing on a broader context, it was also found that the KRG did not implement reform projects in PS. Further, the KRG did not have a strategy to depend on but a few organisations had strategy without systematic implementation. Due to the lack of a unified strategy across the KRG, organisations depended on individual plans. The GBT was one of the organisations to have a strategy in place and the only one which

was conscious that they needed a systematic tool to achieve their ultimate strategic goals. Moreover, KRG organisational actors, in general, were not precisely clear what “strategy” means. Simply, the KRG was concluded to have a poor status of MA, and no related projects were detected.

Regarding the BSC in the GBT, it was firstly introduced at the GBT’s strategy level and later on it was cascaded to include the operation level. Along the process, a number of written and verbal rules were introduced, such as the adoption of the BSC, and formation of both task force and assessment teams. Consequently, certain routines emerged to put the rules into practice. Hence, there were certain procedures to adopt the BSC and later cascade it across the GBT, as well as procedures to put the action plan and quarterly assessments in place. The interaction of the rules and routines resulted in particular actions along with the process. Due to the specification of this research, the focus was on micro-individual levels. Hence, drawing upon the ILs’ perspective, the GBT was found to depend on a mixture of multiple ILs adopted by organisational actors throughout the process. The focus was on the task force who were responsible for BSC implementation. Each of them was observed to depend on an IL such as profession, family, and/or state. However, later on, other ILs emerged such as market, corporate, religion, and community.

Chapter six built the research analysis on the basis of the findings from the case study chapter. The analysis assisted in understanding the implicit aspect of the organisational actors and why it is claimed that each has a specific logic. It attempted to provide a rigorous explanation of why one would depend on one logic over another. Thus, different justifications were found to draw actors’ dependence on specific logics such as their professional background, belief in the classical school of administration and bureaucracy, political orientations, and demographic aspects. As a result of the presence of multiple ILs among different members, there were challenges, resistance and conflicts. It was found that the conflicts were not solely caused due to different logics but there were other criteria such as belonging to positions at the same level, difference in political orientations, power perspective, and gender aspect. There were some insignificant conflicts which did not have an evident impact on the process and, hence, they were not highlighted in the analysis. However, there were two instances of conflict which were impeding the process. The two conflicts emerged in different periods, which proved challenging to future progress. Therefore, they should have been resolved otherwise the process would pause and come to a dead end. Data revealed that, due to the existence of different forms of situated rationality in specific circumstances, deliberation was shaped but in the form of a compromise between

conflicting ILs. The compromises emerged to settle the conflicts in order to have the process continue. They were reached through creating a temporary agreement to settle the conflicts without influencing their logics or having them changed.

Meanwhile, it was found that the HGBT, who was the top person in the hierarchy, did not practice his power. Instead, he strengthened the communication aspect directly and through networking and connecting via social applications with all the involved members in the process. In so doing, he deployed communication as a new language in the organisation to replace the bureaucratic tall hierarchical structures. Therefore, organisational actors were more motivated and more responsive to tasks and activities. As a result, competition emerged among them motivating them to perform better and score higher in the quarterly assessments because these quarterly assessments provided quantitative measures of performance which was a new perspective they had not experienced before. It caused them “embarrassment” and “shame” among their peers if they obtained low scores. Therefore, they were stimulated to work harder, put in more effort, and raise their performance.

Chapter seven discussed the findings in the case study and analysis chapters. It emphasised the emergent changes from the implementation of the BSC as a new PMM system in the GBT. As found in the analysis, the action plan should have gone through various modifications in order to comply with the BSC. This has emerged at the early stage of the process at strategy level, whereas modifications to the assessment format emerged at a later stage after the BSC was cascaded to include the operation level. Further, based on the findings from the analysis, the emergence of multiple ILs and the different types were discussed which resulted from different individuals’ logical perspectives. The interaction of the individuals throughout the process resulted in resistance, challenges and conflicts although different ILs were not the only criterion which caused conflicts. These conflicts were evident obstacles to the process – therefore, it was necessary to resolve them. As a form of rationality, compromises were made by the HGBT; however, he did not practice his power to enforce staff to get any task done. He was determined that his staff do the job with conviction in order to avoid decoupling (Weick, 1976; Meyer and Rowan, 1977; Scott, 2001; Modell, 2003; Siti-Nabiha and Scapens, 2005). It was discussed that the two forms of compromise were effective in that they satisfied both parties and encouraged them to agree on a temporary settlement to continue the process. Finally, the reflection on the research questions is discussed at the end of the chapter to present the extent to which the questions are answered in this thesis.

Having given an overview of the thesis so far, the following section discusses the practical implications of this research.

8.2 Practical Implications

8.2.1 For Policymakers

As a policymaker, CoM is suggested to find methods to effectively influence organisations. It is worth investigating how organisations improve their performance through modern systems and tools. Rather than expecting individual organisations to set their strategies and objectives independently, it is more advantageous that the KRG have a general vision which is translated to the lower levels of government. Therefore, this research offers a cautionary reminder that a well-documented strategy is crucial for organisations. In particular, it is recommended to the KRG that it urgently sets a strategy where goals and objectives are identified. Therefore, it is suggested that they collaborate with international companies who are specialised in strategy setting. But at a later stage, more importantly, that they have their own system in place for strategy implementation. A number of PMM tools were presented in chapter two but the BSC received the focus as a proper tool for the PS organisation. Due to the BSC specification which considers financial and non-financial perspectives, it considerably suits government organisations as they are more involved in service provision. Hence, it is recommended that the BSC is regulated and enforced by the CoM for adoption across KRG organisations. In this respect, the CoM as the highest government body could collaborate internally with the GBT to communicate the lessons learned from their experience. However, they could also enter into contracts with international companies which provide BSC software and training. The KRG is also advised to regulate performance assessment along with training and development for promotion purposes. This will stimulate organisational actors worldwide to update their knowledge and cope with the development in their areas.

8.2.2 For Organisations

In this section implications are discussed for the GBT which could be generalised across other organisations. It is suggested that the GBT as the research case study persists in using the BSC regardless of the critical circumstances. It is essential to produce a handbook related to BSC procedures and instructions to avoid different misinterpretations by different

departments and organisational actors. Further, they are recommended to document the processes more efficiently for revision and learning. There is the opportunity to utilise all the features of BSC software which keeps everyone working on the system in the loop. This saves time, effort and resources while communicating throughout the process for any related issue. Further, when the KR financial aspect is revived, it is recommended that they purchase all the other features. They are also recommended to purchase more licenses of the software for decentralisation purposes although it should be monitored by the GBT's main domain. In addition, if the BSC is completely adopted and becomes a taken-for-granted assumption across the GBT, they could put more emphasis on the financial perspective to increase revenues. By then, they will not only be a self-financing organisation but also a profit-making body.

In order to ensure actual compliance, it is essential to persist in employing power as a source of inspiration rather than as a source of terror. This was reflected in the strengthened communications and creating networks by the HGBT at different levels across the GBT. However, it is recommended that such communication takes place at lower levels to avoid or at least to mitigate the impact of the conflicts. If conflicts happened, such communications assist in a rapid diagnosis and proper solution. Another suggestion for the GBT is to put aside personal sensitivities and become more professional oriented when they come to work together. However, it is necessary to acknowledge that organisational actors are dominated by different ILs specific to their personal and contextual aspects.

Further, this thesis provides organisational actors the opportunity to adopt more active roles within their organisations in relation to their ILs. In the introduction chapter, the researcher made clear that one of the motivations for this study was seeking the opportunity to aid those who work in the PS to understand and realise the importance of strategies, systems, and performance assessments. It was a way through which a change might happen to develop PS organisations. The thesis findings presented above are particularly important for this purpose. They show that organisational actors are not fated to practice institutionalised prescriptions. Instead, they find alternative methods to develop and adopt modern systems and tools. Specifically, the findings draw attention to the role of compromising in situations of conflict between different logics. This certainly ensures that organisations and individual actors have every opportunity to overcome problems and challenges. Furthermore, the thesis shows that conflicts are not necessarily happening due to different logics, but that there are other criteria which cause conflicts such as belonging

to the same-level positions, political orientations, power perspective, and gender aspect. Therefore, it is suggested that they set aside personal issues and be more professional.

Responsibility in any job has different meanings to different individuals dominated by different ILs. By identifying these ILs and how they interact in specific circumstances, it is more likely that the GBT and similar organisations would offer to compromise for a more effective working environment. This approach helps to improve the adoption of new systems and tools more effectively by investigating micro individual levels. Corresponding with BSC features, assessments were easily measured in quantifiable measures. However, different departments executed the BSC slightly differently; therefore, the results varied and consequently the low results caused embarrassment and shame. This has stimulated a sense of competition and attempts to raise performance.

Finally, to get a more comprehensive view, it is necessary that organisations go further down to the micro and individual levels within any process of change. This will enable them to diagnose issues more precisely and have the chance to resolve them before they are further complicated. Recognising various ILs and ways of doing and thinking can therefore enable the organisation to make better sense of the actual causes of resistance along with the moral and emotional side effects that these systems and tools bring. For example, this thesis has presented a comprehensive view of the various ILs that emerge due to the adoption of a new PMM system throughout a process of “expected” change in a PS organisation. To avoid resistance and challenges, individuals’ ILs are compromised to settle, albeit temporarily. It is recommended that PS organisations take advantage of this research to manage and resolve conflicts in their management processes.

8.3 Limitations and Opportunities for Future Research

8.3.1 Limitations of the Research

This research focuses on a PS organisation in an emerging country and uses a longitudinal single case study. Due to the limited time available to conduct this research and other resources, the design inevitably led to limitations as follows.

First, the study of institutions and ILs can offer a broader scope than this research study although, institutional interactions are subtle and most of the time are less visible. The time period of the thesis observation and the subsequent data collection extended for only two years which is too short for fundamental results and processes of change to manifest.

However, the ARP and reliance on observation provided an opportunity to the researcher to be immersed in the research field on a long-term basis. Observation on the organisational actors' logic perspective in certain situations and the interaction between different ILs are direct sets of evidence in support of the research objective.

Second, the collected data used for analysis might be biased and skewed more towards the GBT's task force and particularly the HGBT. This is because he was the most knowledgeable person and was also responsive to the researcher's enquiries; also he was very helpful because researcher's access to detailed activities at lower levels on a daily basis required much more access and longer period exposure in the GBT and all the other GDs. Further, due to time and budget limitations, only one long visit for three months was conducted whereas the other visits were relatively short; however, online observation via Skype, WhatsApp, Viber and emails was continuous.

Third, the finding of this research might be skewed to the case study organisation. The starting point of this research goes back to October 2014 in which snowballing data collection started. The GBT was the only suitable organisation to be adopted and possibly the most positive and active in adopting new PMM tools than other organisations in the KR. However, the general impression is that the GBT is not abnormal among its peers. Their experience of the PMM system – the BSC in particular – is representative of the situations in other organisations if not more broadly.

Fourth, generalisability is not traditionally a main concern for qualitative studies. However, by offering a longitudinal case study at the micro level and an organisation-level survey, certain findings could be extended to other PS organisations. It is essential that caution is exercised when generalising the research findings to other organisations across the KRG, for example; particularly where organisational actors in general hold a consensus on different priority logics such as market.

8.3.2 Suggestions for Future Research

Eventually, the exploratory characteristic of this research case study offers considerable opportunity for future research. Topics which are not completely considered in this research can lead to interesting works, particularly if integrated with current research; for example, additional investigation of micro-level processes. Bishop and Waring (2016), in this respect, stated that negotiation builds the relationship between different parties. Therefore, it is an

interesting idea to explore the relationship between negotiation and how organisational actors deploy ILs to signify, articulate and materialise.

Further, researchers can continue this line of enquiry informed by the IL perspective and other current developments in the institutional theory. It provides the opportunity to explore changes in different types of organisation in order to extend the conclusions suggested in this research study. Specifically, MA research rooted in practice will provide a magnificent micro-level angle to the institutional research analysis which is more often macro-oriented. This research has showed that micro-level research investigations enrich both MA and institutional studies.

Regardless of the growing interest in the research area, the micro level remains broadly unstudied (Bévort and Suddaby, 2016). Therefore, more research is needed to explore why organisational actors are associated with specific logics rather than with others. In this respect, Bévort and Suddaby's (2016) study suggested an interesting framework which could be compared with Voronov and Yorks' (2015) study on how individuals perceive institutional contradictions in a different way.

8.4 Concluding Remarks

We presently find ourselves in a time of “interregnum”- when old ways of doing things no longer work, the old learned or inherited modes of life are no longer suitable for the current *conditio humana*⁹³, but when the new ways of tackling the challenges and the new modes of life better suited to the new conditions have not yet been invented, put in place and set in operation (Bauman, 2013, p. 6)

The above is a quote from Bauman's foreword of his book *Liquid Modernity*. It shows a view of people's reality as fluid and constantly changing and evolving. This reflects to a great extent what this research presents. Bauman's viewpoint neither emphasises the pressing issues and challenges which this era presents, nor the lack of useful resources. Rather, the interest is in the *void perspective*. This is in the space created by continuous instability where there is the potential for change through which challenges and compromises emerge.

Ultimately, organisations are not established or operated in a vacuum. They do not fundamentally reflect the environmental institutions in which they are embedded while organisational actors matter the most. Hence, MA and institutional scholars have a significant role in conducting research studies to support organisations and individuals to

⁹³ Latin word for human condition.

overcome challenges and constraints from “learned or inherited modes” (Bauman, 2013) such as ILs. Finally, these studies offer valuable knowledge to individuals and organisations. Hopefully, this research contributes in this respect and inspires other scholars to investigate further.

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Appendices

Appendix I: List of the Participants

Organisation/Position	Acronym
General Board of Tourism	GBT
Head of the General Board of Tourism	HGBT
Director of Planning	DP
Director of Quality Management	DQM
Director of Information Technology	DIT
Staff of Quality Management	SQM
Responsible for Follow-up and BSC	RFBSC
Staff of Planning – 1	SP1
Staff of Planning – 2	SP2
Erbil Province – General Directorate of Erbil Tourism	GDET
Director General of Erbil Tourism	DGET
Director of Planning	DPET
Director of Soran Tourism	DSET
Director of Shaqlawa Tourism	DSHET
Director of Koya Tourism	DKET
Sulaymaniyah Province – General Directorate of Sulaymaniyah Tourism	GDST
Director General of Sulaymaniyah Tourism	DGST
Director of Planning	DPST
Director of Halabja Tourism	DHST
Director of Dukan Tourism	DDST
Director of Darbandikhan Tourism	DDAST
Duhok Province – General Directorate of Duhok Tourism	GDDT
Director General of Duhok Tourism	DGDT
Director of Planning	DPDT
Director of Zakho Tourism	DZDT
Director of Akre Tourism	DADT
Director of Shekhan Tourism	DSHDT
Garmiyan Province – General Directorate of Garmiyan Tourism	GDGT
Director General of Garmiyan Tourism	DGGT
Director of Planning	DPGT
Director of Khanaqin Tourism	DKHGT
Director of Kifri Tourism	DKGT

Appendix II: List of the Questions - Exploratory Research

قۇرمى را پىرسى سەرەتايى
 بەمەبەستى كۆكردنەۋەى زانبارى بۇ لىكۆئىنەۋەى دىكتورا
Questionnaire – Exploratory Research

Organisation: _____ : ۋەزارەت/ لايەن
 Job Title: _____ : ناۋىشانى ۋەزىفە

- بە بۆچۈۋى ئىۋە چاكسازى كارگىپى جىيە ۋ پىۋەرەكانى چىن؟

• How do you define Public Sector Reform and its criteria/dimensions?

- چۆن پىناسەى كەلتۈۋى دامەزراۋەكەت دەكەن؟

• How do you define the culture of your organisation?

- ھەۋل ۋ پىۋەرەكانى چاكسازى كارگىپى لە دامەزراۋەكەتان چىن؟

• What are the management accounting attempts/projects of Public Sector Reform in your organisation?

- ئايا دامەزراۋەكەتان بەنىازن پىۋەرە چاكسازى كارگىپى ئەنجام بدەن؟

• Do you think your organisation intends to implement Public Sector Reform and management accounting projects?

- ئايا ستراتىجىيەتتان ھەيە؟

• Does your organisation have strategy?

- ئەگەر ھەيە، ئايا چۆن ستراتىجىيەكە جىيە جى دەكەن ۋ بە ج رىگايەك/نامرازىك؟

• If yes, how do you implement strategy, what is the control system you follow and what tool do you use?

- چۆن سەرکەۋتى ستراتىجىيەت ھەلدەسەنگىن؟

• How do you assess the success of the strategy?

Page 1 of 2

- بهر ای ئیوه بهر یوه بردنی ئه دا و هه لسه نگانندی ئه دا چیه؟
- In your opinion, what is performance management and measurement?

- ئایا دامه زراوه که تان بهر یوه بردنی ئه دا و هه لسه نگانندی ئه دا ئه نجام دده ات؟
- Does your organisation have a performance management and measurement system?

- ئه گه ر ئه نجام دده ریت، چ ئامراز ئیک/سیستمیک به کار دینن؟
- If yes, what tool do you use for performance management and measurement?

سو پاس بۆ وه لامدان هوی بهر یوتان ..

Thank you for your responses..

Mehabad S. Ali

PhD Candidate – University of Brighton - UK

مه اباد سه عدی علی

قوتابی دکتورا/ زانکوی برایتن – بهریتانیا

Appendix III: List of the Questions for the First-Round Interviews

Empirical Research

لیکولینهوهی نهزمونی

First Round - First Stage

راوندی یهکهم - قوناغی یهکهم

Interviews

چاوپیکهوتن

At the General Board of Tourism

له دهستهی گشتی گهشت و گوزار

July 2016

تهموز ۲۰۱۶

<p>1. Would you explain the process of the BSC tool application in general?</p> <p>۱. دهکری به وردی و به گشتی باسی پرۆسهی پیادهکردنی نامرازی پسرولهی نهادی هاوسهنگ بکهی؟</p>
<p>The aim of this question is to have a general view of the BSC tool implementation process from the beginning to date.</p> <p>مههست لهه پرسیاره تیگهیشتنیکی گشتیه سهبارت به جیهجی کردنی نامرازی پسرولهی نهادی هاوسهنگ له سههتاوه تاکو نیستا</p>
<p>2. What are the critical (important) points (events) in the whole process?</p> <p>۲. نایا خاله (روداوه) گرنگهکان چین له سههتاسههری پرۆسهکهدا؟</p>
<p>The aim of this question is to identify the critical/important points or events which represent a chain showing the process of change for the BSC tool adoption.</p> <p>مههست لهه پرسیاره دهستنیشانکردنی خاله (روداوه) گرنگهکانه که له شیوهی زنجیرهیهک پرۆسهی گوزارانکاری له بهکارهینانی نامرازی پسرولهی نهادی هاوسهنگ پیشان ددها</p>
<p>3. How was the communication taking place? Vertically or horizontally?</p> <p>۳. نایا شیوازی پهیههندییهکان چۆن بوون؟ ستوونی یان ناسویی؟</p>
<p>The aim of this question is to understand whether the communication channel it is a bureaucratic process or a team-work perspective. This is to understand the extent to which the staff are free to work and communicate so that they have their inputs into the process.</p> <p>مههست لهه پرسیاره تیگهیشتنه له کهنالهکانی پهیههندیکردن که بیروکراتیانه یاخود بهشیوازی کاری تیم بووه. نهههش بهمههستی تیگهیشتن له رادهی نازادی کارمندان له کارکردن و بهشاریکردنیان له بهرمویشچوونی پرۆسهکه بهبوچوونی خودی خویان</p>
<p>4. Were all the GBT staff informed and involved in the process of BSC implementation?</p> <p>۴. نایا سهههههه کارمندی دهستهی گشتی گهشت و گوزار ناگادار و بهشاربوون له پرۆسهی پیادهکردنی پسرولهی نهادی هاوسهنگ (BSC)؟</p>
<p>The aim of this question is to understand the extent to which the BSC tool is clear to the staff. How familiar they are with it and how much time (effort) they devote to it.</p> <p>مههست لهه پرسیاره تیگهیشتنه له رادهی روون و ناشکراییی پسرولهی نهادی هاوسهنگ بو کارمندان. نایا تا چههه کارمندان بهو نامرازه ناشنان و چههه کاتیان بو ترخان دهههه؟</p>
<p>5. How do you assess the process in terms of success or failure?</p> <p>۵. نایا چۆن پرۆسهکه ههلههسههنگینی لهرووی سهههههوتنی یاخود سهههههوتنی؟</p>
<p>The aim of this question is to realise the variation in terms of the BSC tool application by different people. Also, to identify the successful departments and the less successful departments.</p>

مەبەست لەم پرسیارە زانینی جیاوازییە لەرووی پێدەکردنی نامرازی پەسولەیی ئەدای ھاوسەنگ لەلایەن کارمەندانی جیاوازییە. ھەر ھەتا بۆ دەستتێشانکردنی بەرێوەبەرانییە سەرکەوتووکان لەگەڵ ئەوانەیی کەمتر سەرکەوتوو بون

6. If there were new regulations/rules, were they documented/legalized?

٦. ئەگەر رێنمایی یاخود یاسای نوێ دروست بوونە، ئایا بە دۆکیومێنت یاخود بە یاسا کراون؟

The aim of this question is to understand the extent of their seriousness in implementing the BSC tool and whether they document/legalise the process for the tool application.

مەبەست لەم پرسیارە تێگەیشتنە لە رادەی جێبەجێی دەستە و کارمەندان سەبارەت بە نامرازی پەسولەیی ئەدای ھاوسەنگ کە وایان لێدەکات پڕۆسەی پێدەکردنەکە بەدۆکیومێنت بکەن

7. Who are the most involved people in the process from the beginning?

٧. ئایا ئەو کەسانە کۆن کە بە چۆری لە سەرەتایە بەشداری لە پڕۆسەکەدا؟

The aim of this question is to identify the people to be interviewed during the second stage for more detailed information about the BSC tool application from the beginning up to date.

مەبەست لەم پرسیارە دەستتێشانکردنی ئەو کەسانەیە کە دەبێت لە قۆناغی دووھەمدا چاوپێکەوتنیان لەگەڵ بکەیت بەمەبەستی بەدەستھێنانی زانیاری وردتر سەبارەت بە نامرازی پەسولەیی ئەدای ھاوسەنگ لەسەرەتایە تاكو ئەمڕۆ

Appendix IV: List of the Questions for the Second-Round Interviews

Empirical Research	لیکولینهوهی نهزمونی
Second Round - First Stage	راوندی دووهم - قوناعی بهکم
Interviews	چاوپیکهوتن
At the General Board of Tourism and General Directorates	له دهستهی گشتی گهشت و گوزار و بهر یوه بهرایه تییه
August and September 2016	تاب و نهیلول ۲۰۱۶

Main question: Talk about the process of BSC implementation shedding light on every detail in the organization after the tool implementation

Please note that the answer to this question should include the answers to the following questions

پرسیاری سهره کی: باسی پرؤسه ی جیبه چی کردنی پسروله ی نه دای هاوسهنگ بکه و جهخت له سهر هه موو ورده کاریه کان بکه که له دامه زراوه که دا رویتاوه دوابه دوا ی پیاده کردنی نامرازه که تکایه وه لآمی نهم پرسیاره سهر مکیه، وه لآمی نهم پرسیارانه ی خوار موش له خو بگریت

<p>1. What are the new procedures required for the application of the BSC tool?</p> <p>۱. نایا نهو ریسایه نوئ و پیوستانه چین بو پیاده کردنی نامرازی پسروله ی نه دای هاوسهنگ؟</p>
<p>i. Who are the designers of these procedures?</p> <p>ii. How do you receive these new procedures? Enforced, regulated or communicated?</p> <p>ا. کی نهم ریسایانه ی دارشتووه؟ ب. چون نهم ریسایه نوییانه ت پیده گات/ورده گریت؟</p>
<p>2. Are these procedures documented/legitimised?</p> <p>۲. نایا نهم ریسایه نوییانه به دوکیومینت کراون/شهر عیه تیان پیدراوه؟</p>
<p>i. Who is responsible for the documentation/legitimation?</p> <p>ii. Are they legitimised within the board or from higher authority (Ministry, for example)?</p> <p>ا. کی بهر پرسه له دوکیومینت کردن/شهر عیه تیدانی ریساکان؟ ب. نایا ریساکان له دهسته دا شهر عیه تیان پیدراوه یاخود له ناستی سهروتردا (بو نمونه وزارهت)؟</p>
<p>3. Are you applying the new procedures on a daily basis?</p> <p>۳. نایا روژانه نهم ریسایه نوییانه پیاده ده که ییت؟</p>
<p>i. How do you always apply them?</p> <p>ii. Are you totally free or do you have to ask somebody else?</p> <p>iii. Are you totally aware of what you are doing or just applying them because it is the rule?</p> <p>ا. چون پیاده میان ده که ی؟ ب. نایا نازادی له پیاده کردن یاخود ده بی پرس به یه کی بکه ی (ره زامندی وهر بگری)؟ ج. نایا به تهواوی لهو ریسایانه تیده گه ی بویه پیاده میان ده که ی یاخود هر له بهر نهویه که ده بی بیکه ی؟</p>
<p>4. How do you assess these procedures? Are they useful, good or proper?</p> <p>۴. نایا چون نهم ریسایانه هه نده سه نگی نی؟</p>
<p>i. Do these procedures give you the opportunity to do things differently?</p> <p>ii. How are these procedures communicated? Both horizontally and vertically?</p>

<p>ا. نایا نهم رئیسایانه بوارت پندهدن که کار مکان به شیوهیهکی جیاواز و باشتر نه انجام بدهی؟ ب. نایا چون نهم رئیسایانه دهگهیننرین؟ به شیوهیهکی ناسویی یان ستوونی؟</p>
<p>5. What are the motivations for the change? i.e. the application of the BSC tool? (internal and external forces - institutional logics)</p> <p>۵. نایا هاندیرهکان چین بو نهجامدانی گورانکاری؟ مهپهست، پیادهکردنی نامرزی پسهولهی نهادی هاسهنگ؟</p>
<p>i. What are the motivations within the board? (Individual and organisational). ii. What are the motivations beyond the board? (Field and societal).</p> <p>ا. نایا هاندیرهکان چین لهناو دهستدا لهسهر ناستی کهسی و دامهزراوهدا؟ ب. نایا هاندیرهکان چین لهدهر موهی دهستدا لهسهر ناستی کهرت و کومهنگادا؟</p>
<p>6. What are the obstacles/problems in the process? i.e. the application of the BSC tool?</p> <p>۶. نایا گرفتهکان چین له پرؤسهکهدا؟ مهپهست، پرؤسهی پیادهکردنی نامرزی پسهولهی نهادی هاسهنگ؟</p>
<p>i. What are the obstacles/problems within the board? (Individual and organisational). ii. What are the obstacles/problems beyond the board? (Field and societal).</p> <p>ا. نایا گرفتهکان چین لهناو دهستدا لهسهر ناستی کهسی و دامهزراوهدا؟ ب. نایا گرفتهکان چین لهدهر موهی دهستدا لهسهر ناستی کهرت و کومهنگادا؟</p>
<p>7. How has the BSC tool been decided upon and implemented?</p> <p>۷. نایا چون بریار لهسهر نامرزی پسهولهی نهادی هاسهنگ درا و چون پیادهکرا؟</p>
<p>i. Were there other choices other than the BSC? ii. How was the decision made upon the chosen choice? Enforced or communicated?</p> <p>ا. نایا بزاردهی تر ههبوو جگه له نامرزی پسهولهی نهادی هاسهنگ؟ ب. نایا چون بریار لهسهر نهم بزاردهیه درا؟ به گفتوگو بو یاخود سهپاندن؟</p>
<p>8. Do you have influence/power on allocative and authoritative resources?</p> <p>۸. نایا نیوه کاریگری/دهسهلاتتان ههیه لهسهر سهراچاوه مرویی و ماددییهکان؟</p>
<p>i. Based on your position, how do you exercise command upon material resources after the BSC tool application? ii. Based on your position, how do you exercise command upon human resources after the BSC tool application?</p> <p>ا. بهپیی پؤستهکهت، نایا چون دهسهلاتتان لهسهر سهراچاوه ماددییهکان پیاده دهکن دوابهدهای جیبهجیکردنی پسهولهی نهادی هاسهنگ؟ ب. بهپیی پؤستهکهت، نایا چون دهسهلاتتان لهسهر سهراچاوه مرویییهکان پیاده دهکن دوابهدهای جیبهجیکردنی پسهولهی نهادی هاسهنگ؟</p>
<p>9. How much time do you allocate for the BSC tool application on a daily basis?</p> <p>۹. نایا نیوه رۆژانه چهند کات تهراخان دهکن بو پیادهکردنی نامرزی پسهولهی نهادی هاسهنگ؟</p>
<p>i. For awareness and orientation – first stage? ii. For the implementation and application – second stage?</p> <p>ا. بو هوشیارکردنهوه و فیرکردن/روونکردنهوه - قوناغی یهکهم؟ ب. بو جیبهجیکردن و پیادهکردن - قوناغی دووم؟</p>
<p>10. What happened during the time from the idea of adoption to the implementation?</p> <p>۱۰. نایا به درتیزی ماوهی نیوان بیرۆکهی پیادهکردنی نامرزی پسهولهی نهادی هاسهنگ و جیبهجی کردنی، چی روویداوه؟</p>
<p>i. How were the procedures of the implementation? ii. What happened during this time? iii. What did you do/make during this time? On the individual and organisational levels?</p>

- ا. نایا رینساکانی جیبهجی کردن چون بووه؟
 ب. لهم ماوهیهدا چی روویداوه؟
 ج. نایا چیتان کردووه لهم ماوهیهدا لهسه ناستی کهمی و دامهزراومییدا؟

11. What has changed after the application of the BSC tool in terms of performance management and measurement?

۱۱. نایا دوابه‌دوای جیبه‌جی کردنی نامرازی پسوله‌ی نه‌دای هاوسه‌نگ چ گۆرانکاریه‌ک روویداوه له‌رووی هه‌له‌سه‌نگاندن و به‌ریوه‌بردنی نه‌دا؟

- i. Processes? ii. Communication? iii. Performance? iv. Decision-making?

ا. پرۆسه‌کان؟ ب. په‌یوه‌ندییه‌کان/گه‌یاندن؟ ج. نه‌دا؟ د. بریاردان؟

12. What is the estimated cost for this process? Money, time and effort?

۱۲. نایا تیچووی خه‌ملنراو بو‌نهم پرۆسه‌یه‌ چه‌نده؟ پاره و کات و کۆشش؟

Appendix V: The GBT's Official Letter

<p>اقليم كوردستان - العراق</p> <p>مجلس الوزراء</p> <p>وزارة البلديات والسياحة</p> <p>الهيئة العامة للسياحة</p> <p>مكتب رئيس الهيئة</p>	 <p>Ministry of Municipality & Tourism Kurdistan Region - Iraq Council of Ministers Ministry of Municipality & Tourism General Board of Tourism Head Office</p>	<p>ههريمي كوردستان - عيراق</p> <p>نه نجومه نسي وهزيران</p> <p>وهزاره تي شاره واني و كه شت و گوزار</p> <p>دهسته ي گشتي كه شت و گوزار</p> <p>نوسينگهي سه روكي دهسته</p>
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No. : 59

Date: 22/12/2014

ژماره :

ريگه وت : 27 / / ي كوردي

To: University of Brighton - UK

This is to certify that we as Kurdistan Regional Government - Board of Tourism, support the Doctoral Student Ms Mehabat S. Ali and her supervisors (Dr. Pasquale Ruggiero is one of them) to help in implementing the strategy of the board using the Balanced Scorecard tool as part of the Doctoral research in your university - Brighton Business School. We also support her to use Action Research method in the doctoral research that is held in 2015-2017. During this period the team will work on the strategy implementation and that the Kurdish Board of Tourism will provide all the assistance in terms of facilitation, data/information provision and hosting the team if necessary.



Maulawy Jabar Wahab

Head of Tourism Board

21-12-2014

C.C:

* Head office

*Directorate of Quality Assurance.

نامانجەکانیان نەدەزانی بەلام نایستە هەموویان پێکەوه دەروێژ. ئەمەو یەکیەک لە کێشە سەرەکییەکانیشمان ئەوەیە کە زۆر لە بەرئۆبەرەکان و بەرئۆبەرە گشتییەکانیشمان لە ستراتیژییەتی دامەزراوەکە یاخود لە نامانجە ستراتیژییەکان زۆر گرنگیان پێنەدەدا لەبەر ئەوەی پێشتر 15% بەرئۆبەرەکان تێدەگەیشتن نامانج و ستراتیژییەکە چیه بەلام نایستە نا هەموو دەزانیان بیر لە چی دەکەنەوه و بەتەمەای چین. بەراستی ئەو بەرنامەیە شتێکی زۆر عەزیمە و ئینشاللاً باشتەریش دەبێت. واتا دامەزراوەیەک بەتەواوی هەمووی بزانییەت بۆ کوێ دەرواڵ ئەوه زۆر گرنگە. ئەمەو زۆر بە چەری ئەرک و بەرپرسیارییەکان دا بەش دەکەم.

نایستە نایمە بەخۆشت بێنیت بەچاوی خۆت کە هەموو دامەزراوەکە پێکەوه گفتوگۆ دەکەن، هەموویان لە کاری یەکتەر دەزانیان بۆیه کە هەموو ئەوانە ی چ لە سەری نیش دەکەن و چ لە خوار نیش دەکەن کە ناگیان لە هەموو کارەکانی یەکتەر هەیه دەگەنە باشتەریان بریار. بۆ نمونە، نموونەیکە عمەلی دەینمەوه کە بریارماندا ئەم نامرازە پێدەیکەین و بریاریدەین کە گەشتیاری و لاتانی عەرەبی بۆ هەریکی کوردستان بۆ زیادکردنی داها. نایمە گروپیکە کۆمپانیای ئوردونیمان هینا. کە گروپی کۆمپانیای ئوردونیمان هینا، هەموو جومگەکانی دامەزراوەکە دەیانزانی ئەو گروپە هاتوو بۆ ئەنجامدانی ئەم نامانجە. بۆیه کە ئەو گروپە نەچوون بۆ چەند شوێنیک هەموویان گەلییان لە نایمە کرد و گوتیان بۆ نایانەین بۆ لای نایمە تاوەکو دەقەری نایمەش بروا تە بەرنامە ی کاری کۆمپانیای ئوردونییەکان؟ بەلام بریارەکە لێرە هەندیک هەلە بوو لەبەر ئەوەی کە شوێنەکانی سەردانیکردنیان دەستیشان کردبوو دەبووایە هەموو شوێنەکان ببینن. بۆیه کە پەيوەندییەکانمان دروست کرد و گوتمان با بزانیان بۆچوونیان چیه چونکە ئەوان دەزانی ئەو خەڵکانە دین، بۆ ئەوەی نامانجەکیان چیهجێ بکەن. بۆیه سەرۆکی خۆیان تاوانبار دەکەن و دەلێن باشە ئیوه کە ئەو بریارەتان وەرگرت بۆ ئەوەی جیگاکانیان پێشان بدەن، هەلە ی تێداهەبوو. دەبووایە نایمەش بەشدار بین لەگەڵیان تاوەکو وابکەن ئەو خەڵکانە لە پاکیکی گەشتیارییەکی خۆیان خەڵک بۆ دەقەری نایمەش بینن. (لێکۆلەر: بۆ هەلە بوو؟) بریارەکە تەواو بوو بەلام گشتگیر نەبوو. واتا دەزانی چۆن؟ لەلای هەندێ لەخوارەو بۆ نمونە هەلەبجە گوتی هەلەیه و دەبووایە بانەین بۆ هەلەبجەش. هاتیوون بۆ سلیمانی و چەندین جیگا بەلام ئەگەر ئەو پەيوەندییە باشتەر بووایە، کە بەرئۆبەری هەلەبجە مەبەستی بوو، ئەوا ئەو نامانجە ی ئەوانیش هەیانە تاوەکو چیهجێ بکەن. بۆیه یەکسەر داوایکرد لە دیوانی دەستە و نایمە هەستاین پەيوەندییەکانمان دروست کرد لەگەڵ ئەوانە ی کە بریاری ئەو گەشتەیاندا بوو کە لە نایندەدا ریکی بخەنەوه بەهەماهەنگی لەگەڵ ئەوان چونکە ئەوانیش ناییت بایمەش بن لەم گروپە کۆمپانیایە. بەلام ئەگەر نایمە ئەومان نەبووایە ئەوەی هەلەبجە دەیکوت: باش بوو هەر نەهاتن و ئەو هەموو و کێشە و سەرئێشە بۆ من، بۆ؟ وانیه؟ چیه ئەوه با هەر نەهاتن باشتەر بوو. (لێکۆلەر: واتا پەيوەندیی زياتر، بریاری باشتەر بۆ ئەوەی ئەدایەکی باشتەر وەر بگرت). تاکو نایستە هیچ بودجەیک بۆ ئەم نامرازە تەرخان نەکراوه بەلکو هەر لە چوارچۆیهی خەرجییەکانی رۆژانە دا بین دەکرت. بەگشتی تێچۆوی دەگاتە دوو هەزار و پینجەد دۆلار وەکو سی دی و بەشدار ی و هەر ئەو نەدەیه.

Appendix VII: Sample of the Focus Groups' Transcript

فۆكەس گروپى بەكەم - راوندى دووم

لەگەل: بەرزان

مەولەوى جەبار - سەرۆكى دەستەى گشتى گەشت و گوزار
ياسين فەقى - بەرئوبەرى گشتى گەشت و گوزارى سلیمانى
عوبیدوللا داود - بەرئوبەرى گشتى گەشت و گوزارى دھۆك
پشتیوان عەبدولواحد - بەرئوبەرى گشتى گەشت و گوزارى گەرمیان
فەوزى ئەلیاس - بەرئوبەرى پلاندانان
وفا جەبار - بەرئوبەرى بەرئوبەردنى جۆرى
ئىبراھیم عەبدولمەجید - بەرپرسی بەدواداچوون و سۆقتویر
دیدار جەلیل - بەرئوبەرى پلاندانان - بەرئوبەرایەتى گشتى گەشت و گوزارى ھەولیز
مەھاباد سەعدى - لیکۆلەر

رێكەوت: ۲۰۱۶/۱۰/۴

رۆژ: سێشەممە

كات: ۱۲:۰۰ ی نیوەرۆ

دەقى چاوپێكەوتن:

لیكۆلەر: كورتەپەك سەبارەت بە فۆكەس گروپ و باسكردنى خالە نەرىنى و نەرىنى و جیاوازهكان،
سەرۆكى دەستەى گشتى گەشت و گوزار: با ئیمە پەك بە پەك خالەكان گەتوگۆى لەسەر بەكەن. ئیوه چ كیشەپەكتان لەگەل
خالە نەرىنیەكان ھەپە و پێتان واپە كە وانیە؟ من پێم وانیە كە خالە پەكەم كارپەگەرى لەسەر ئەم نامرازە ناكات. ئەمە واپە
و ئیمە كە باسى ھەندىك دەسەلاتمان كرد بۆ نمونە باشترین دەسەلاتمان یاخود نازانم لە چ بوارىك دەسەلات پێویستە؟
بەرئوبەرى گشتى گەشت و گوزارى سلیمانى: ئەو دەسەلاتانەى كە دەینە ھۆى كەمكردنەوى رۆتین و راببەردنى
مامەلەى خەلك بەخێراى بۆ نمونە نەگەر ھاوڵاتیەك بەكریگر تەى ئیمە بێت و بیهوى گورانكار بیهك لە پڕۆژەكە بكات،
پێویستە بچیت خەرىتە بێنیت و دەبیت ئەنداز پارەكان ھەلسەنگاندنیان بۆ بەكەن بۆ نمونە ئەگەر كۆلفەكەى دیارى بكات
دەبیت كرنیەكەى بۆ بگۆرم و بێنێرم بۆ رەزەمەندى دەستە و مەبەستم لەمەپە كە بەگشتى زۆر حەلقەى زیادە ھە لە مفاتحە
كردن بۆ سەرۆكى كە یرف كارمەكە فەنییە. من بڕوا ناكەم پەكەك لە دەستە زیاتر لە من لەو بابەتە بزانیت كەچى دەبیت
بێنێرم بۆ ئەو.

سەرۆكى دەستەى گشتى گەشت و گوزار: باشە سەد رەحمەتت لیبی. باشە بەخۆتان ئیستا لە سلیمانى زۆرترین كیشەت لە
گرێبەستەكان نیه؟
بەرئوبەرى گشتى گەشت و گوزارى سلیمانى: ئەگەر مەبەستت گرێبەست بێت مەنتى گرێبەستەكە نائیم بەلكو تەواوبوونى
گرێبەستەكە چوونە

سەرۆكى دەستەى گشتى گەشت و گوزار: نا نا زۆرترین كیشە لەلای ئیوه ھەپە، بۆ؟ چونكە زۆر دەسەلات ھەبوو لەلایەن
ھەندىك كەس كە نەیانزانیوو دەسەلاتەكە بەكار بێنن. وانا بە ھەلە بەكار ھاتوو.
بەرئوبەرى گشتى گەشت و گوزارى گەرمیان: ئەمە لە حەلقەپەكداپە لە داخدا، لە حەلقەپەكەى دیکەدا ئیمە باسى
دەسەلاتەكانى دەستەى گەشت و گوزار دەكەین بەرامبەر بە وەزارەتى شارەوانى و وەزارەتەكانى دیکە.
بەرئوبەرى گشتى گەشت و گوزارى سلیمانى: ئەمەش ھاتو تە ناو بەرئوبەرایەتەكان و فەرمانبەران و ناو دەستەو.
بەرئوبەرى گشتى گەشت و گوزارى گەرمیان: كەواتا دەستەى گەشت و گوزار (بۆخۆى حەق واپە ئەو دەسەلاتانە
تێپەرنییت).

بەرئوبەرى پلاندانان: پەكەم لەبەر ئەمەپە كە بودجەمان نیه بۆیە دەسەلات بەم شێوێ پێشتر نەماو. پێشتر بەرئوبەرى
گشتى دەسەلاتى ھەبوو تەنەنەت پڕۆژە بەدات بە كۆمپانیا بەلام لەبەر قەیرانى دارایی ئەمە كەمكراو تەمەو بە نووسراوى
ئەنجومەنى وەزیران. ئەو سەرۆكى دەستە و سەرچەم فەرمانگە حكومیبەكانى گرتو تەو.
سەرۆكى دەستەى گشتى گەشت و گوزار: رەئى من بە دەسەلات، من بە شەخسى ئیعتیراف بە دەسەلات ناكەم.
بەرئوبەرى گشتى گەشت و گوزارى گەرمیان: سەپەكە، تۆ یاسات ھەپە كە دەسەلاتى بۆ دەستنیشان كردوویت.
سەرۆكى دەستەى گشتى گەشت و گوزار: وەللا تا ئیستا من ئەو ئیشتەى دەپەكەم لە گەشت و گوزار، كەس بە منى نەگوتوو
ئەو بەكە و ئەو مەكە. ئینسان ئەگەر بیهوى بۆخۆى ئیشتەكەى بكە، وەللا ئاوا تەرتیبى دەكات خوا عالیمە دەپەگەپنە
سەرۆكى سەرۆو.

بهریوه‌بهری گشتی گهشت و گوزاری گهرمیان: له ولاتا یاسات ههیه

سەرۆکی دهسته‌ی گشتی گهشت و گوزار: دهرانم به‌لام نهمه کاریگهری له‌سەر ئه‌وه ناکات که تو دامه‌زراومه یاخود پرۆژه‌کهت به‌یهه پێشه‌وه. به‌یوچوونی من، کاریگهری ده‌کات له‌سەر هه‌منه‌یک باب‌ه‌ت ده‌کات (من نا‌ئیم کاریگهری نیه) به‌لام له‌کۆی باب‌ه‌ته‌که نه‌گهر تو به‌ئو پلانیک جیه‌جیه‌ی بکه‌یت، بۆ نموونه، تو به‌ریوه‌بهری پلان‌دانانی له‌ناو به‌ریوه‌بهرایه‌تی گهشت و گوزاری هه‌ولێر که من نێستا به‌ مه‌کاله‌ت له‌ویم و به‌و سی‌هه‌ته‌ش قسه‌ت له‌گه‌ڵ ده‌که‌م. کێشه‌مان هه‌یه له‌ جیه‌جیه‌ی کردنی پلان‌ه‌کانمان به‌پێی نهم نامرازه! نه‌گهر که‌مه‌تر خه‌می نه‌بیت له‌ به‌ریوه‌بهر مه‌کانمان چ کێشه‌یه‌کی ده‌سه‌لاتت هه‌یه بۆ جیه‌جیه‌ی نه‌کردنی؟ (نهم پرسیاره ناراسته‌ی دیدار خان کرا) شتیکت له‌من داوا کردووه وه‌کو به‌ریوه‌بهری گشتی گهشت و گوزاری هه‌ولێر بۆ ئه‌وه‌ی بلیی کاکه ئه‌و به‌ریوه‌بهرانه‌ی نێمه هی هه‌ولێر ده‌سه‌لاتیان نیه بۆ ئه‌وه‌ی نهم بر‌گه‌یه له‌ بر‌گه‌کانی پلان جیه‌جیه‌ی بکه‌ن.

بهریوه‌بهری پلان‌دانانی هه‌ولێر: من سه‌ر‌مه‌ش له‌گه‌ڵ مه‌باباد خان قسه‌م کرد و گوتم من به‌ راستی وه‌کو ئه‌وه‌ی کاک مه‌وله‌ی به‌ مه‌کاله‌ت پۆستی به‌ریوه‌بهری گشتی هه‌ولێر ده‌بینیت، من خۆم چه‌ند جار قسه‌م له‌گه‌ڵ کردووه و ئه‌و گو‌توویه‌تی له‌جیه‌ی منیش وا‌زوو بکه و ته‌واوی ده‌سه‌لاتت هه‌یه بۆ هه‌ر کاریک.

بهریوه‌بهری گشتی گهشت و گوزاری گهرمیان: له‌کاتێکدا، بۆ نموونه نێستا ده‌سه‌لاتی وه‌رگرتنه‌وه‌ی پرۆژه‌مان نیه! سەرۆکی دهسته‌ی گشتی گهشت و گوزار: به‌لام تا نێستا که نووسراوی بۆمان نه‌کردووه! مه‌به‌ستت وه‌رگرتنی کۆتاییه؟ به‌ریوه‌بهری گشتی گهشت و گوزاری گهرمیان: به‌ئێ، نهمه نموونه‌یه‌کی بچووکه له‌ ده‌سه‌لاته‌کان.

سەرۆکی دهسته‌ی گشتی گهشت و گوزار: وه‌رگرتنی کۆتایی پرۆژه کاریگهری له‌سەر جیه‌جیه‌ی کردنی پرۆژه‌که ناکات چونکه نهم‌لێن پرۆژه‌که به‌خۆی ته‌واو بووه.

بهریوه‌بهری گشتی گهشت و گوزاری گهرمیان: من نموونه‌یه‌کی بچووکه باس کرد.

سەرۆکی دهسته‌ی گشتی گهشت و گوزار: وه‌رگرتنی کۆتایی نه‌گهر بیهه سه‌ر راستی له‌ یاسای به‌ئێنده‌رایه‌تی (مقاولات) له‌ ده‌سه‌لاتی دانیه‌ی جیه‌جیه‌یکار نیه به‌ئێکو ده‌بیت له‌ سه‌رووی خۆی وه‌ر‌بیه‌گریت. نهمه وه‌کو لێژنه‌ی لیکۆلینه‌وه‌یه، بۆ نموونه، سه‌ر‌پنجیه‌یک له‌ناو دهسته‌ی گهشت و گوزار هه‌یه، له‌و حاله‌ته‌دا پێویسته وه‌زاره‌ت لێژنه‌ی لیکۆلینه‌وه‌ له‌سه‌ر نێمه دانبیت. به‌هه‌مان شێوه نه‌گهر له‌ به‌ریوه‌بهرایه‌تی گشتی هه‌بیت، ئه‌وا پێویسته ده‌سه‌ت لێژنه‌ی لیکۆلینه‌وه‌ دانبیت. نهمه باب‌ه‌تیکی ئیداری و لۆژیکیه‌ له‌ سه‌ببم. به‌لام من بۆخۆم نه‌گهر ده‌سه‌لات له‌لایه‌ن من بێت ئه‌وا یه‌ک شت له‌ به‌ریوه‌بهری گشتی داوا ده‌که‌م (من نه‌گهر به‌ر‌پرسی ئیداری به‌م له‌م ولاته) داوا له‌ وه‌زیر یاخود به‌ریوه‌بهری گشتی ده‌که‌م که فلان و فلان کارم بۆ بکه. پلانم بۆ جیه‌جیه‌ی بکه، ناستی کار مه‌کانت نه‌وه‌نده به‌رز بکه‌وه، داها‌تت به‌ر‌امبه‌ر خه‌ر‌جیه‌ت یه‌کسان بێت، ئینجا برۆ ئه‌وه‌ی دیکه ده‌سه‌لاتی تویه. ئینجا چی ده‌که‌ی بیکه ته‌نه‌مه‌ت ده‌سه‌لاته‌کانیش دا‌بگره‌ خوار‌وه.

بهریوه‌بهری گشتی گهشت و گوزاری گهرمیان: که‌واتا به‌چی کردنت نهمه؟ به‌ ده‌سه‌لات کردت. بۆ نموونه، نێمه سه‌ردانی هه‌ر ولاتیکمان کردووه وه‌کو شانده، نموونه‌ی خۆم ده‌هه‌نمه‌وه، که چووین بۆ فه‌رنسا من پێش‌نیاریکم کرد. بیه‌نیم له‌ هه‌ر باز‌نیه‌که‌دا کۆمیه‌یه‌یک پێکه‌ینه‌راوه. نهم کۆمیه‌یه‌ بر‌پاری شاره‌وانی و گه‌شت و گوزار و شوپنه‌وار و ده‌زگا‌کانی داراییش ده‌دات. سه‌رۆکی نهم کۆمیه‌یه‌ گه‌شت و گوزاره. له‌ سه‌رۆکی هه‌ر‌یه‌ی ئه‌و ناوچه‌یه‌ له‌ پێش‌نیار مه‌کان نووسیمانه، ده‌سه‌لاتی ته‌واو دراوه‌ته سه‌رۆکی نهم کۆمیه‌یه‌ بۆ هه‌ر بر‌پاریک له‌ دروستکردنی پرۆژه، له‌ جیه‌جیه‌ی کردنی پرۆژه، له‌ موساده‌قه کردنی پرۆژه که ناوی ده‌سه‌لاته. که‌واتا ده‌بێ ده‌سته‌ی گه‌شت و گوزار ئه‌و ده‌سه‌لاتانه تێپه‌رینه‌ی وه‌کو وه‌زاره‌تی گواسته‌وه‌ وه‌کو وه‌زاره‌تیکی دیکه که له‌ حکومه‌تی هه‌ر‌یه‌ بۆ ته‌واوکردنی ئه‌و پرۆژه‌انه‌ی که رۆژانه پێویستی به‌ خیرایی هه‌یه. سه‌رۆکی دهسته‌ی گشتی گه‌شت و گوزار: با زیاتر له‌سه‌ر ده‌سه‌لاته‌که نه‌رۆین. نه‌گه‌وجا‌ویی کات بۆ جیه‌جیه‌ی کردنی نهم نامرازه.

بهریوه‌بهری گشتی گه‌شت و گوزاری سلیمانی: به‌ئێ من ده‌لێم نه‌گه‌وجاوه له‌به‌ر ئه‌وه‌ی ولات چۆته شه‌ریکه‌وه، له‌به‌ر ئه‌وه‌ی قه‌یرانی دارایی، له‌به‌ر ئه‌وه‌ی مووچه نادریت و نه‌نواع و نه‌شکال کێشه‌ی هه‌یه نهم حکومه‌ته. له‌به‌ر نهمه کاتیکی نه‌گه‌وجاوه بۆ نهم نامرازه که نێستا جیه‌جیه‌ی ده‌که‌ین.

سەرۆکی دهسته‌ی گشتی گه‌شت و گوزار: من ره‌ئیم جیا‌وازه، بۆ؟ چونکه تو له‌ کاتی قه‌یراندا پێویسته کار مه‌کانی خۆت چاک بکه‌یته‌وه. چونکه نهمه بیه‌گومان ده‌ره‌نجامی وه‌زعیکی نارێکبوه‌ له‌ ئیداره. بۆیه نێمه توشی نهم بارو‌دوخه داراییه بووینه چونکه توانامان نه‌بووه له‌ ئیداره‌ی خۆمان. که‌سه‌یک نه‌بووه مو‌حاسبه‌مان بکات، که‌سه‌یک نه‌بووه ته‌قییمان بکات، که‌سه‌یک نه‌بووه به‌واداچوون بکات له‌سه‌ر نیش و کار مه‌کانمان. ئه‌و کاته‌ی که نێمه به‌واداچوون ده‌کریت له‌سه‌ر نیش و کار مه‌کانمان و ئه‌و کاته‌ی که به‌ر‌پرسیاریتی هه‌له‌د‌گرین له‌سه‌ر نیش‌مه‌کانمان ئه‌و کاته نیش‌مه‌کانمان باشتر ده‌بیت.

بهریوه‌بهری پلان‌دانان: نه‌گهر بیه‌ننه سه‌ر راستی کاته‌که گه‌وجاوه بۆ نهم نامرازه به‌لام له‌به‌ر ئه‌وه‌ی نێستا ده‌وام زۆر نا‌کرێ که بۆ نموونه سلیمانی ده‌وام نا‌که‌ن و ئیلتیزامی پێنا‌که‌ن. ئه‌وه زۆر په‌وه‌ست نیه به‌ پاره. ئه‌وه دوو‌لایه‌نی هه‌یه که ده‌کرێ بلیی گه‌وجاوه و له‌ هه‌مان کاتێکدا نه‌گه‌وجاوه. بۆ نموونه، له‌ هه‌ولێر گه‌وجاوه که هه‌موو شتیک ده‌که‌ین به‌لام سلیمانی و گه‌رمیان به‌و راده‌یه بۆیان گه‌وجاوه نیه. من شه‌خسی به‌ گه‌وجاوه ده‌بینم له‌به‌ر ئه‌وه‌ی من نیشی خۆم ده‌که‌م به‌لام ئه‌وان نا‌که‌ن. بۆ نێمه له‌ راستیدا کار مه‌کانی ناستنتر کردووه به‌لام له‌وئ که راپۆرت نا‌که‌ن و نا‌بێنن ئه‌وا بۆ ئه‌وان گه‌وجاوه نیه. به‌ریوه‌بهری گشتی گه‌شت و گوزاری سلیمانی: چۆن تو ده‌توانی به‌ی بودجه پلان جیه‌جیه‌ی بکه‌ی؟

سەرۆکی دەستەى گشتى گەشت و گوزار: مەرج نیه. تۆ دەتوانى بى بودجە لە 80% ى جىبەجى بکەى.

بەرئۆبەرى گشتى گەشت و گوزارى سلیمانى: تۆ بە من دەلایى زیادکردنى شۆینى خەوتن لە ھۆتیلەکان. بەجى زیادى بکەم؟

سەرۆکی دەستەى گشتى گەشت و گوزار: تۆ لە بەرئۆبەرایەتى گشتى زیادى دەکەى؟

بەرئۆبەرى گشتى گەشت و گوزارى سلیمانى: نا، لەناو پلانەکە دەلای تۆ چیت کردووە لە ماوەى سى مانگى رابردوودا بۆ زیادکردنى شۆینى خەوتن؟ بەجى زیادى بکەم؟

سەرۆکی دەستەى گشتى گەشت و گوزار: بە ئاسانکاری کردن، بۆ نمونە، لەگەڵ دەستەى ۋەبەر ھینانى ئىتېفاق دەکەى کە مۆلەتى ھۆتیل زیاتر بۆدا.

بەرئۆبەرى گشتى گەشت و گوزارى سلیمانى: ئیستا ۋەرە ئیعلانی بکە و بزانه لە سنوورەکەى مندا ھىچ ۋەبەر ھىتیک دیتە پىنەشەو بۆ جىبەجى کردنى پرۆژەى ھۆتیل بەتایبەتى؟ بەپىچەوانەو، کۆمەلەیک براند ۋەکو ھەمىات رىجىنسى ۋ ھىلتن ئەمانە ھەموو پەشیمان بوونەو لەو ھى بىن.

سەرۆکی دەستەى گشتى گەشت و گوزار: کاک یاسىن خۆى بەرپرسىارە لەو ھى کەوا بکات خەلک بى ۋ ھۆتیل دروست بکا چونکە نیشى گەشت و گوزار ئەو ھى تەروىج بۆ ناوچەى خۆى بکا ۋ ژمارەى گەشتیاران زیاد بکا.

بەرئۆبەرى گشتى گەشت و گوزارى سلیمانى: من دەلایم تەحیدەن جىگای خەوتن زیادکردن پرۆژەى.

سەرۆکی دەستەى گشتى گەشت و گوزار: دەزانم، بەلام تۆ نیشت ئەو ھى ۋەکو بەرپرسى یەکەمى گەشت و گوزار لە پارزىگای خۆت ھەول بەدەى ژمارەى گەشتیار زیاد بکەى بۆ ئەو ھى بابەتى گەشت و گوزار بىتە سەرنج راکیش بۆ ئەو ھى ۋەبەر ھىن بى ۋ زیاتر متمانە دروست بکا ۋ پرۆژە بکا. ئەمە بەخۆى کە ئەم بابەتە دادەنرئ ئەمە دەرەنجامى ھەلسەنگاندنى ئەدای تۆیە چونکە چۆن ئەدای تۆ ھەلسەنگىنن؟ بىگومان ئەگەر من لە بەرئۆبەرایەتى گشتى گەشت و گوزارى ھەولنر نە کۆمپانىام بانگ کردووە و نە گەشتیارم زیادکردووە و نە ھەولیکم داوہ نە ۋەبەر ھىنم بانگ کردووە، بىگومان لەو حالەتەدا کەس نایەت لای من ۋەبەر ھىنان بکات.

بەرئۆبەرى گشتى گەشت و گوزارى سلیمانى: بە کورتىبەکەمى حکومەت بەرپرسىارە بەو ھى کە خزمەتگوزارى پىشکەش بە خەلک بکات. حکومەت مۆتالیب نىە بەو ھى کە خەلک برۆوتىننەو. ناخۆ خۆ ئەو ھى کە خەلک ئىستا نارازىبە، لەسەر ئەو نارازىبە. ئەوجا من دەلایم کاتەکەى نەگونجاو لەبەر ئەو ھى ئىستا قەیرانىکى دارابى گەورەى.

سەرۆکی دەستەى گشتى گەشت و گوزار: کاک یاسىن، تۆ ھەلسەنگاندنى بەرئۆبەرایەتییەک دەکەى لەناو دائىرە، باشە یان خەراپە؟

بەرئۆبەرى گشتى گەشت و گوزارى سلیمانى: کورە من چۆن بتوانم تەقیمی بکەم کە بەنزىم نىە برۆا نیشەکەى خۆى جىبەجى بکات؟ چۆن بتوانم تەقیمی نەنداز یارمەکم بکەم کە ناتوانم نىفادى بکەم؟

سەرۆکی دەستەى گشتى گەشت و گوزار: کاکە من دەتوانم. بۆ ناتوانم؟ ھەر ھەمان دەسەلاتى بەرئۆبەرى گشتى سلیمانىم نىە لەناو بەرئۆبەرایەتى گشتى ھەولنر؟ بۆ دەتوانم؟

بەرئۆبەرى گشتى گەشت و گوزارى سلیمانى: لە کوئ پارە پەیدا دەکەى بۆ بەنزىن ۋ ئەو شتانه؟ ناخر وانى؟

سەرۆکی دەستەى گشتى گەشت و گوزار: باشە 30000 سى ھزار دۆلارت سەرف نەکرد ناخر جار بۆ جەماعتى پرۆژەکانى خزمەتگوزارىبەکان لەسەر بودجەى پترۆدۆلار؟

بەرئۆبەرى گشتى گەشت و گوزارى سلیمانى: بەلام تۆ بۆت دىارى کردووىن. پرۆژەى خزمەتگوزارى ۋ بەبازارکردن ۋ ... من ناتوانم پارمە بۆ شتى دیکە خەرج بکەم.

سەرۆکی دەستەى گشتى گەشت و گوزار: نا نا براکەم، پرۆژەى خزمەتگوزارى کۆمەلەیک خەرجى لىژنەى تىدایە، خەرجى بەنزىنى تىدایە، خەرجى شتى دیکەى تىدایە ۋ دەتوانى ۋەکو دەسەلاتى خۆت ۋەکو بەرئۆبەرى گشتى ھەستى بە خەرج کردنى لەسەر ئەو بودجەى کە لەبەر دەستتە. ئەو یەک، دوو، ئەو بودجەى باسما لىکرد، بودجەى ئەو پرۆژانەى کە 20% مە ھاتووە. ئەگەر بە زووترىن کات تەفەیل بکرى خۆ دەتوانى لەسەر ئەو بودجەى رىژمیک (3%) بەکاربەنن بۆ دائىرەى خۆت بۆ بەرئۆبەردنى نیش ۋ کارمکان. ئەمە زۆر کیشە نىە. بۆیە من دەلایم ئەو ھى کە لە سەنتەرى بریار بى دەتوانى ھەندىک شت بکات بۆ تەفەیلی بابەتەکانى.

لىکۆلەر: نەبوونى ھۆشيارى تەواو سەبارەت بە نامرازەکە ۋ گرنگىيەکەى.

سەرۆکی دەستەى گشتى گەشت و گوزار: ئەو رەنگە، بىگومان لە ئاستىکى جىاوازە ۋ ئەومش بۆ ئەو دەگەرئەو نىمە چەند بتوانىن ھەولبەدەن بۆ ئەو ھى خەلکەکەمان ھۆشيار بکەنەو.

سەرۆکی دەستەى گشتى گەشت و گوزار: جىاوازىکردن لە مامەلە ۋ داىبنکردنى بودجە. ئەو لە بەرئۆبەرایەتییەکانە. ئەو ھەموو بەرئۆبەرایەتییەکان گلەبى دەکەن. ئەو دەلای باشە بۆ زاخۆ ئەومندە ۋ ھەندەگىت ۋ خانەقین کەم ۋ ھەندەگىت؟

بەرئۆبەرى پلاندا: سەبارەت بە ھۆشيارىمان سەبارەت بە نامرازەکە، نىمە یەکەم سالمانە ئەو نامرازە پىادەدەکەن. کە بۆمان شەرح کردووە دەزانىن ھىشتا پىوېستىيان بە خولى رايھىنانى زياتر ھەيە. تۆ کە ھاتى مانگى چەند بوو؟ تاكو گشتاندىنمان بۆ کرد ۋ فۆرممان دروست کرد ۋ شەرحمان کرد لە سەرمندا. چۆن دەلایم لە ھەرزى يەكەم زۆر باش نەبوو بەلام ئىستا باشتر بەھەمان شۆمە ۋ ھەرزى ۋ سالى بە سالى باشتر دەبى.

لیکۆلەر: نهگەر وایی، هۆکارهکهی چیه؟

سه‌روکی دهستهی گشتی گهشت و گوزار: نهوه دهگهریتهوه لای به‌ریوه‌بهره گشتیه‌کان و نازانم نهگەر نهوان وه‌لامیان هه‌بیت!

به‌ریوه‌بهری گشتی گهشت و گوزاری گهرمیان: من لیره ره‌خنه‌یه‌کی گشتی له سیاسه‌تی حکومه‌تی هه‌ریم دهگرم، نهوه هه‌ر دهستهی گهشت و گوزار نیه چونکه به‌راستی عه‌ق‌لی ئیمه له ناستیک‌دایه ده‌لی گهرمان گرنگرتن تاوه‌کو بچووکه‌کان. به‌لام به‌داخوه له دونیایا ده‌بینی کهچی بچووکت‌ره له پښت‌ره و نه‌وله‌ویه‌تی زیاتره بۆ نهوهی نه‌ویش به‌ناستی گه‌رومکانا بگات. من کاتی خۆی پښتیاریکم کرد له‌سه‌ر نهوهی که چون ئیمه زه‌ویه‌کانمان نهگەر به لایه‌نی به‌رامبه‌ر (وه‌به‌ر هین) به‌دینه‌وه به شه‌راکه‌تی مساهمه و موخته‌له‌ته بیین چی بکه‌ین؟! نسه‌به‌تی فازانج له دیکاندا زیاتر بیت تاوه‌کو له ناوه‌ندی شارمان بۆ نهوهی دهستی وه‌به‌ر هین رابکیشین بۆ دیکان. ده‌بیت نسه‌به‌تی بودجه بۆ نهوه شارانه‌ی که نائین دابنرین بۆ نهوهی نهوه شارانه‌ش هه‌سته‌وه. به‌لام تو دبی هه‌ولێر یاخود سلیمانی یان با بلین که‌لار زیندوو ده‌که‌یه‌وه که کفری ده‌ستکاری ناکه‌ی یان هه‌له‌بجه ده‌ستکاری ناکه‌ی، که‌واتا تو ته‌نها مه‌به‌ستت که‌لار بوو.

سه‌روکی دهستهی گشتی گهشت و گوزار: به‌رمنی شه‌خسی من، ئیمه زۆریه‌ی ته‌ناهت سلیمانی، زۆریه‌ی پرۆژمان بۆ گوند و شوینه بچووکه‌کانه و بۆ ناو شار نیه.

به‌ریوه‌بهری گشتی گهشت و گوزاری گهرمیان: من باسی سیاسه‌تی گشتی حکومه‌ت ده‌که‌م که سیاسه‌ته‌که به‌شویه‌که ده‌لی بۆ نمونه 300 ملیۆن دۆلار ته‌رخان ده‌کری بۆ هه‌ولێر، مه‌فرۆزه ئهم پارمه‌ی به‌دریت به‌قزا و ناحیه‌کان.

سه‌روکی دهستهی گشتی گهشت و گوزار: نهوه پرۆژانه‌ی که له‌به‌ر ده‌ستتان بوو هه‌مووی بۆ قزا و ناحیه‌کان بوو (ئهمه ئاراسته‌ی کاک یاسین کرا). ئه‌سله‌ن له‌گه‌ڵ نه‌وه‌ش، ئیمه که قهرزی گه‌شتیاریشمان دا مه‌رجی سه‌ره‌کیمان نهوه بوو که له گونده‌کان بیت.

به‌ریوه‌بهری گشتی گهشت و گوزاری سلیمانی: هه‌تاوه‌کو دوورتر بووايه باشت‌تر بوو. موافق نایه.

سه‌روکی دهستهی گشتی گهشت و گوزار: به‌هه‌یج شویه‌که له‌ناو مه‌رکزی پارێزگاکان نادریت. بۆ؟ تا‌کو بووژانه‌وهی ئابووری له‌و جی‌گایانه نه‌جام به‌دین.

به‌ریوه‌بهری گشتی گهشت و گوزاری سلیمانی: نه‌بوونی تیگه‌شینه‌تی ته‌واو تاییه‌ت به‌ ئامراز که یاخود جیاوازی له پراکتیزه‌کردنی. من بیگومانم ئهم ئامرازه له‌سه‌ر ناستی سه‌روکایه‌تی ئه‌نجومه‌نی وه‌زیرانی تیگه‌شینه‌تی ته‌واوی له‌سه‌ر نیه. هه‌ر به‌راستی خۆی شتیکی زۆر تازیه‌ی بۆ ئیداره‌ی حوکمرانی ئیمه. خوا ئاگاداره، راونێزکارمانی وه‌زیر له‌مه‌ تیناگه‌ن. سه‌روکی دهستهی گشتی گهشت و گوزار: به‌لام ئهمه ئیشی زۆر ده‌وێ چون هه‌موو جومگه‌کان تیناگه‌ن و هه‌موو خه‌له‌که‌که هه‌ول به‌دن بیکه‌وه ئیمه بتوانین ئهم ئامرازه نوێیه‌ی بکه‌ینه وه‌سیله‌یه‌که بۆ چاک‌کردنی و‌لات و نه‌گه‌ینه ئهم قه‌یرانه‌ی که ئهم‌ڕۆ له‌ناوین.

لیکۆلەر: نه‌بوونی کادیری ته‌واو و شاره‌زا له‌م به‌اره.

به‌ریوه‌بهری گشتی گهشت و گوزاری سلیمانی: بۆ ئامرازمان که یان بۆ گهشت و گوزار؟

سه‌روکی دهستهی گشتی گهشت و گوزار: ئامرازمان که له‌کو‌تاییدا که پلانه‌کانی گهشت و گوزار جیه‌جی بکری. بیگومان ئیمه هاوراین له‌گه‌ڵ ئهمه به‌لام ئیمه ئیشی زیاترمان پتویه‌سته.

به‌ریوه‌بهری پلاندانان: به‌ریوه‌بهرایه‌تی هه‌یه که کادیری ته‌واوی نیه، نه‌وه راسته. هه‌ندیک له‌که‌لار و خانه‌قین و نه‌وه لایانه فه‌رمانه‌یه‌ی ته‌واومان نیه که نه‌وانیش پسیوریان گهشت و گوزار نیه و ده‌رچووی زانکۆش نین. ئه‌نجا نه‌وه ئامراز و به‌رنامه‌یان پنبه‌ی بیگومان بۆیان زحمه‌ته. نه‌وه بگه‌ر له‌سه‌ر ناستی به‌ریوه‌بهرمانیش هه‌یه نه‌که ته‌نها فه‌رمانه‌یان. به‌لام به‌گشتی باشن.

سه‌روکی دهستهی گشتی گهشت و گوزار: نه‌جامه‌دانی گفتوگۆی ته‌واو به‌ر له‌ به‌رمان له‌سه‌ر ئهم ئامرازه. وه‌لا ئیمه گفتوگۆمان کرد له‌ئه‌نجومه‌نی به‌ریوه‌بهرانی ده‌سته و ته‌ناهت کۆنفرانسیکی‌شمان کرد.

لیکۆلەر: له‌ناستی خوارووتر.

سه‌روکی دهستهی گشتی گهشت و گوزار: ناخۆ ئیمه نه‌وه‌مان پت ده‌کری. ئیمه کۆنفرانسیکیان کرد و هه‌موومان

ئاماده‌بووین و وایانم هه‌ر پارێزگایه‌که 15 که‌سی له‌گه‌ڵ خۆی هینابوو. هه‌موومان داخ‌لی گفتوگۆکان بووین و به‌رمان له‌سه‌ریدا. وایانم 80 که‌س له‌گه‌شت و گوزار ئاماده‌بوو.

به‌ریوه‌بهری گشتی گهشت و گوزاری سلیمانی: نه‌وه‌ندی من قسه‌م له‌گه‌ڵ ئه‌وانی دیکه‌دا کردوه ده‌لێن خۆزگه ئهم ئامرازه پښت‌ره به‌شویه‌ی نامیلکه‌یه‌که یان شه‌رح کردنیک یان شتیکی له‌م بابه‌ته له‌لایه‌ن ده‌سته‌وه بگه‌شتنرايه و هه‌موومان

بمانخویندبايه‌وه و شارمان ایمان په‌یدا کردبايه ئینجا بچوینا به‌هه‌که. چونکه چوین بۆ کۆنفرانسه‌که و شته‌که کۆپه‌ر بوو. ئیستا به‌ براده‌رێکیان گوتبوو "ژینگه" نه‌وه وایان بوو ئیمه ده‌چین به‌شیک ده‌که‌ینه‌وه له‌ناو به‌ریوه‌بهرایه‌تییه‌که‌ی خۆمان. به‌راستی وا تیگه‌شینه‌ت بوو. یان له‌هه‌ندیک شتی دیکه. خۆی ئهمه فعله‌ن وایه.

به‌ریوه‌بهری گشتی گهشت و گوزاری سلیمانی: نه‌گه‌رنجانی ئامرازمان له‌گه‌ڵ واقع. هاورا نین له‌به‌ر نه‌وه‌ی هه‌ندیک که‌س هه‌ن که به‌ هیوا ده‌ژین و هه‌ندیک له‌ به‌ هیوا بیا ده‌ماری. ئینجا ئه‌وانه‌ی زۆر زۆر واقع‌ه‌که‌یان کاریگه‌ریان له‌سه‌ر کردوون بیه‌زی کردوون.

سەرۆکی دهستهی گشتی گهشت و گوزار: مرۆف ئهو مرۆفیه که بهردوام له ههول بێ و بتوانی ئهوهی که پێویسته جیهجیهی بکا و هیچ شتیکیش زهمهت نیه بهرامهر مرۆف. ئهو مرۆفه له حهقی فیل دێ. ئهگهر مرۆفه که بهدست برۆا بۆ فیهلهکه ئهوا فیهلهکه لهوانیه پارچهپارچهی بکا. بهلام ئهگهر به عهقل بۆی برۆا ئهوا دهبووختی. چالکی بۆ دهکا و فیهلهکه دهکهوتنه ناو چالهکه به زیندووپی. مرۆف ئهو عهقهی ههیه کهس له حهقی نایه.

بهریوههری گشتی گهشت و گوزاری گهرمیان: ئینجا کوردیش بێ!

سەرۆکی دهستهی گشتی گهشت و گوزار: جهختکردنهوه لهسهر ئههجام و بههههه وهه نهگرتتی ههولکهان. ئیمه لهسهر ئههجام دهبووین.

ئیکۆلەر: واتا یان رهش یان سپی!

سەرۆکی دهستهی گشتی گهشت و گوزار: نا واش نیه بهلام ئهگهر کابرا ههچی نهکردوه و ههولێ نهداوه، ئهمهش کاک ئیبراهیم که سەرۆکی لیژنهی ههلسهنگاندنه، و له شتهکان و ابزانم مونسیفن. بهلام ئهوه نیگهرانی دروست دهکات له لایهن ههندیک کهس.

بهریوههری گشتی گهشت و گوزاری سلیمانی: خۆ ههر هیچ نهی ژباوه!

سەرۆکی دهستهی گشتی گهشت و گوزار: دروستبوونی نیگهرانی و فشاری دهبووینی. که یهکیک یهکهم دهردهچیت و یهکیک دووم دهردهچیت! ئیمه قبولی ئهم شته ناکهین له ناخۆ خۆمان. ئینجا ئیستا کابرایهک بێت و به من بلێ کاکه تۆ تاقیکردنهوت کرد و دهبم دهرچووی لهسهر دهیهکه ئهوا دهبی خهفته بخۆم! چونکه ئهگهر خهفت نهخۆم، من بهشهر نیم. دهبی خهفت بخۆم و واجبیشه خهفت بخۆم! بهلام ئهوه نیه که خهفت دمخۆم بلیم بایهتهکه یان ئیمتیحانهکه غهشی تێدابوو! یان مامۆستایهکه یارمهتی ئهوانی دیکه دا. نا خهفت دمخۆم حهقی خۆمه و دهگرییم بۆی. ئهوهی دهبووئ موداخله بکات با بیکات! لهبهر ئهوهی ئهو خاله زۆر پهیوهندی به منوه ههبوو و زۆر پهیوهندیان به من کرد.

ئیکۆلەر: ئهوان دهئین ئیمه له روعب دهژین و بهردهوام دهرسین له نامرازهکه و ههلسهنگاندنهکهی نهوهک نهرهه کهم بینین.

سەرۆکی دهستهی گشتی گهشت و گوزار: توخوا ئهگهر قوتابخانه ئیمتیحانی تێدا نهی دهبیت کهس دهوامی تێدا دهکات؟ بهریوههری پلاندانان: من نابینم که ئهم نامرازه نیگهرانی و فشاری دهبووینی دروست کردبیت. خۆی دوو خاله و ئهوان دهرسین و مکو تاقیکردنهوه وایه. خۆی شتیک زهممهتی تێدا نیه.

ئیکۆلەر: ئهوه له کهلتووری ئیمه وایه. بهلام له یابان ههتا سبێ ناوهندی دهخوین و هیچ تاقیکردنهوه ناکهن.

سەرۆکی دهستهی گشتی گهشت و گوزار: راسته بهلام ئهوه باسی سیستمی پهروهرده دهکات، ئهوان پهروهرهیان دهکهن چون ئیمتیحانیان دهکهن؟ خۆ ئیمه کابرایهک پهروهره ناکهین که تهمهنی 40 ساله!

بهریوههری گشتی گهشت و گوزاری سلیمانی: جا وهره به یابان! یابان عهریقترین حهزارهتی ههیه. ئهگهر ئهو گهلهکه کهمکهیه نهبووایه و ئهمریکا لێینهدابووایه ئهوا تهجازهی ئهوانیشی دهکرد.

ئیکۆلەر: رووبهرووی نهوهی فهرمانبهران بۆ نامرازهکه. دهلی بۆ نمونه، ههر یهکیک لهسهر سیستمیک کاریکردوه و رووبهرووی ئهم نامرازه دهبنتهوه که سیستمیک جیاوازه.

بهریوههری گشتی گهشت و گوزاری سلیمانی: بیگومان ئهگهر فهرمانبهریک نهیوه ئهدای واجبهکهی خۆی بکات ئهوا رووبهرووی ئهمه دهبنتهوه.

بهریوههری گشتی گهشت و گوزاری دهوک: من باسی بهریوههرهکانی قهزاکان ناکهم به راستی، ئهوهی له مێشکی من دایه که دیتوویمان ئهو کارمیان کردوه و ئههجام و خاله نهرینی و نهرینییهکان له ههموو روویکهوه بۆ جهانبانان روونم کردوه، گهلیک لهم شتانه ههمن که ئیمه لهگهڵیان نین تاییهت به خاله نهرینییهکان.

سەرۆکی دهستهی گشتی گهشت و گوزار: ئاخ مرع نیه لای تۆ ههیی. رنگه له لای بهریوههرایهتی گشتی دیکه ههیبیت. واتا عهیناته. رنگه لای ئیمه نهیبیت.

بهریوههری گشتی گهشت و گوزاری سلیمانی: مهبهستی له خالی دوازهیه!

بهریوههری پلاندانان: گفتوگۆی تهواو نهکراوه بهرله بریاردان لهسهر نامرازهکه ئهوه وانیه لهبهر ئهوهی له کۆفرانسکه زۆر به باشی بۆیان روونکرایهوه. و ههموو بهریوههرایهتییهکان هاتبوون و چهندین جار سەرۆکی دهسته بۆیانی شهرح کردوه. بهلام سهرمراي ئهوهش ههر پێویستیه خولی راهینانیان بۆ بکریتهوه و بۆیان شهرح بکریت. من دامناوه تیبینییهکانیان کۆیکههوه و له کۆتایی سال بیکههه راپۆرتیک بیدم به سەرۆکی دهسته. پاشان پێداچوونهیان پێیکهین و بۆیان روونیکهینهوه.

بهریوههری پلاندانان: سهۆکی دهسته ئهو رۆژه باسی کرد که له بهریوههرایهتی گشتی ههولێر دهرچووی سهرمهتای ههیه و خولی راهینانی لهسهر گهشت و گوزار بینهوه و دملێ ئهو پلانه ستراتیژییه ههلهیه و ههموو کارهکان ههلهن. سەرۆکی دهسته دملێ ئهو کهسه ناوینشانی چیشلننهره نینجا هاتوه گفتوگۆم لهگهڵ دهکات. ئیستاش هاتوه تهناهت بۆ بهریوههری گشتی پێشووتریش نووسیبوو که ئهمانه ههموو ههلهن. ئینجا سەرۆکی دهسته دملێ ئهوه چی دهزانی ههتا بۆچوون بدا و بزانی چ ههلهیه و چ راست! ئیستا سەرۆکی دهسته ههمووی گۆریوه و کهسانی گهنجی داناوه که دهرچووی پهیمانگای گهشت و گوزارن که ئهم بهشیکه له پلانی خۆی. تاییهته بهوانهی له بهغدا هاتوون، داوای فایلیان کراوه و تیبینی کراوه که

ئەوان دەرچووی سەرمتایی و ناومندین بەلام لێرە خۆیان بە دەرچووی پەیمانگای گەشتیاری نووسبوو. ئیستا پلەکانیشیان بەرزبۆتەو بەرئۆبەری پێشکەوتوو و هیدی.

ئیکۆلەر: نەبوونی نازادیی تەواو لە پەيوەندییەکاندا.

سەرۆکی دەستە گشتی گەشت و گوزار: وەللا جێبەجێ کردنی پلان لە بەرئۆبەرایەتی گشتی پێویست بە دەستە ناکات. واتا ئیستا تۆ چ پێویستت بە دەستە هەیە؟ هەندیک شت هەیە کاتیکی جەماعەتی ئێمە لە پەرساوەکە نازان و هەلامیک عەکسی بابەتەکە دەدەنەو. (ئەمە بۆ دیدار ناراستەکراوە) تۆ بەرئۆبەری پلاننانی بەرئۆبەرایەتی گشتی هەولێری، بەراستی بۆ، من دەزانم لە من نازانری لە مەوقیفەکان. ئێو دەبینن ئەو نافرەتە زۆر نازایە و زۆر توندیشە، باشە، تا ئیستا چ پێویستت بە دەستە هەبوو لە جێبەجێ کردنی پلانەکان؟

بەرئۆبەری پلاننانی هەولێر: نەخێر، ئەسڵەن هەر خۆشمان داماونا وەکو هەولێر.

بەرئۆبەری گشتی گەشت و گوزاری گەرمیان: تۆخوا بێزحمەت من با بە یەک وشە وەلامی بەدەمەو، لە پالی بنووسە "بەشێوێکی گشتی کورد هەمووی نەخۆشی نەفسی هەیە". دەزانی بۆ؟ حەز دەکەم بزانی، نەبوونی نازادیی تەواو، باوەرێت بۆ بەشێوێکی گشتی فەرمانبەرای دەستە گەشت و گوزار نازادترین فەرمانبەرن، من وای دەبینم. بەلام ئەو فەرمانبەرانە

بەرئۆبەری گشتی گەشت و گوزاری سلیمانی: ئەو فەرمانبەرانە ئەگینا هەمووی لە ژووری کاک مەولەوی دەبوون.

بەرئۆبەری گشتی گەشت و گوزاری گەرمیان: راستە، ئینجا ئەو لێنکە لەگەڵ کاک مەولەوی بێرە و بێدە بە دەم نەورۆز خانەو. دەلێ هیچ نازادیمان نیە چونکە لەگەڵ سەرۆکی حکومەتا پەيوەندییمان نیە. هەمووی وایە، هەر کورد بە گشتی وایە. سەرۆکی دەستە گشتی گەشت و گوزار: بێرە بکە ئەو پەيوەندییە لەگەڵیاندا هەیە، تا رادایەکی وا کراوە رەنگە تەجاوژ لەسەر بەرئۆبەرە گشتییەکان و سەرۆکی دەستەش کراوە. ئەواندە پەيوەندییەکی راستەوخۆ هەیە... بەرئۆبەری گشتی گەشت و گوزاری گەرمیان: ئێمە خۆمان گەلمیمان لە کاک مەولەوی کردوووە کە بۆ ئەواندە رێی داووتە ئەوان! من یەکیکی بوم لەوانەیی کە وتوو.

سەرۆکی دەستە گشتی گەشت و گوزار: نازادییەکی زۆر هەیە بەلام دەزانی چیە؟ لای ئێمە تەفسیری نازادی بەو شێوازە ناکرێ. بۆ نموونە ئیستا لە بەریتانیاش ئیدارە ئیدارە! هەر کەسەو ئیشی خۆی دەکات، هەر کەسەو مۆلتەزیمە بە سەرۆکی خۆی، ئەمەش ناکرێت کە کابرای پلاننانان راستەوخۆ پەيوەندی بە وەزیرەو بەکات. شتی وایە.

بەرئۆبەری پلاننان: تاییەت بە پەيوەندییەکان ئەو تاییەتە بەخۆیان کە دەلێن ئێمە نازادیمان نیە راستەوخۆ پەيوەندی بە دەستە بکەین بەتاییەتی گەرمیان کە دەلێ بەرئۆبەری گشتی نایەلی من خولی رەهینان بکەمەو و دەلێ ئەو مافی تۆ نیە بەئێکۆ ئەو کاری بەرئۆبەرایەتی گشتییە. یاخود پارەیان بۆ خەرج ناکات. ئەو شتە هەیە لە هەندیک بەرئۆبەرایەتیەکان. ئیکۆلەر: لە خالی 13 هەو فاکتەرە دەرەکییەکان دەگرێتەو و اتا لە دەرەوێ دەستە. نەبوونی یاسا و رێنماییەکانی تاییەت بە گەشت و گوزار.

سەرۆکی دەستە گشتی گەشت و گوزار: ئێمە موانقەشەمان کرد. هەندیک شت هەیە راستە کاریگەری لەسەر ئێمە هەیە کە پەيوەستە بە وەزارەتی کشتوکال، ئەو بە تەنکێد.

بەرئۆبەری پلاننان: تاییەت بەوێ کە یاسا و رێنماییەکان زۆر گونجاو نین، ئێمە تاكو ئیستا یاسایەکی تاییەتمان نیە بە گەشت و گوزار. ئەوێ لە وەبەر هینان دەکرێت یاسای ژمارە چوارە کە لە کوردستان کاری پێدەکرێ. ئینجا ئەگەر هەندیک گرفت لە جێبەجێکردنی هەبێت ئەو ئێمە داوامان کردوو پێداچوونەوێ پێبکێرێ. وەک بەکێک لە تەوەرەکانی کۆنفرانسەکە کە باسی لە هاوێشێ کەرتی تاییەت و گشتی دەکرد و ئەوان گوتیان نابێ و نەجۆمەنی وەزیران رەزەمەندی نابێ. بەلام وەک بەرئۆبەرایەتی ئەوان هیچ دەسەلاتی پڕۆژەیان نیە و دەسەلاتەکان و یاساکان هەمووی لێرە. بەپێی باروودوخ دەبێ گۆرانکاری هەبێ لە یاساکان.

بەرئۆبەری گشتی گەشت و گوزاری گەرمیان: چوار دەش هەر هەمان شتە.

ئیکۆلەر: نەبوونی پالێشتی تەواو بۆ کەرتی گەشت و گوزار لەلایەن حکومەت. مەبەستیان ئەوێە لە ئەولەویاتی

حکومەت نیە لەبەر ئەوێە کە پالێشتی ناکرێت.

سەرۆکی دەستە گشتی گەشت و گوزار: بەس لە تەلەفزیۆن لە ئەولەویاتی حکومەتە. بەس با یەک شتیش بلێین. وەزیری شارەوانی ئیستا نەورۆز خان نەبێت ئێمە یەک ئیشمان پێناکرێ. وەللا ئەو پالێشتییە ئەو نافرەتە دەیکا بۆ ئێمە پێشتر نەکراوە. هەموو شتیکیش لەبەر دەستە. پێشتریش وەزیرمان هەبوو و قسەم لەگەڵ جەماعەتیش کردوو و رەنیشم داو، وایەو؟

بەرئۆبەری گشتی گەشت و گوزاری دھۆک: تەنانت پارێزگارەکانیش پالێشتیمان ناکەن.

بەرئۆبەری گشتی گەشت و گوزاری گەرمیان: دەتوانی بنووسی "نەبوونی پالێشتی تەواو بۆ کەرتی گەشت و گوزار و هەبوونی نیچیرفان ئەحمەد لە سەرۆکی دیوانا".

بەرئۆبەری گشتی گەشت و گوزاری سلیمانی: کەمیی بەشداریی کەرتی تاییەت لە کەرتی گەشت و گوزاردا، مەبەستت لە وەبەر هیناندا؟ کەرتی تاییەتی ئێمە هۆشیار نیە بەراستی. دەچێ لە پڕۆجەیی نیشتەجێدا وەبەر هینان دەکات، بۆ؟ لەبەر ئەوێ ئیستیرجای رەسولمالی زۆر خێرایە و قازانجەکە دەخاتە گرافانی. بەلام دانانیشیت هۆتلیک دروست بەکات و لە پازدە

سألدا پارمکەى خۆى وەربگریتەوه. هەولدر اوو بەلام ئەوهى که ئیمە یاسایەکی تاییبەت بەخۆمانمان نیه که هاندانی و مەبەر هینانی گەشتیاری بێت. ئەوهى که هەمانە هاندانی و مەبەر هینانە بەشێوه گشتییەکه.

بەرێوه بەری پلاندانان: من وایدەبینم که ئیستا زۆر گرنگی دراه بە گەشت و گوزار وەک ئەوهى دەبینین پێش چەند رۆژیک کۆفرانسی کۆمپانیا گەشتارییەکانمان کرد و سەرۆکی حکومەت بەخۆی نامادەبوو. ئەمەو وەزیری گەشت و گوزاری بەغداش هاتبوو. تەنەت سەرۆکی حکومەت زۆر گرنگی بە کۆمپانیاکاندا. تەنەت ئیستاش ئەو کۆنفرانسانە دەکرین.

لیکۆلەر: پروژە پێشنیارتان نامادەنە کردووه؟

سەرۆکی دەستەى گەشت و گوزار: هەمانە و لە ئەنجومەنى وەزیرانە.

بەرێوه بەری گەشتی گەشت و گوزاری سلیمانی: ئەگەر لە یاسای و مەبەر هیناندا تاییبەت مەبەرێک بەرێوه بەرێوه هینان لە کەرتی گەشت و گوزاردا و ئاسانکاری زیاتری تێدایووایه...

سەرۆکی دەستەى گەشت و گوزار: لە یاسایە نوێیەکه داوامان کردووه کاتیک لەگەڵ ئیمە دانیشتن. داواى ئەومان کرد.

بەرێوه بەری پلاندانان: ئەگەر بارودۆخ باش بێ بیگومانم که کەرتی تاییبەت زۆر بە چری بەشدار دەبێ لە کەرتی گەشت و گوزار. بەلام ئیستا هەموو راوستانە وەک کارگە و بونیادنان. ئەگەر تو بێی که گەشت و گوزار وەک سالی 2013 و 2012 ی لیبیتەوه ئەوه هەر مەجال نەبوو. ئیستاش ئەگەر ببینی هۆتلهکان هەر لەوکاتی دروستکراون. ئەوه پەيوهسته بە بارودۆخی ئەمنى.

بەرێوه بەری گەشتی گەشت و گوزاری سلیمانی: خالی 17 کاتی خۆی ئیمە لە داخی راویژکارەکانی وەزیر ئەومان گوت، بوونی گەشت و گوزار لەژێر وەزارەتى شارەوانی.

سەرۆکی دەستەى گەشت و گوزار: بەتاییبەت کاک نورەددین، بەتاییبەت کاک نورەددین، دۆزمنى گەشت و گوزاری یەکم.

بەرێوه بەری گەشتی گەشت و گوزاری سلیمانی: خۆ ئیمە ئەگەر دەستەى سەر بەخۆ بین و راستەوخۆ پەيوهندیمان بە ئەنجومەنى وەزیرانەوه بێت زۆر باشتره. هەر چەندە نەرووز خان ئیستا ئەو بۆشاییه پێرکدۆتەوه...

سەرۆکی دەستەى گەشت و گوزار: بەلام ئەگەر نەرووز خان رویشت؟ کی زەمانەت دەکات وەزیری دیکە وەک وەزیری پێشووتر نەبێ؟!

بەرێوه بەری پلاندانان: ئیمە پەيوهستبوونمان بە وەزارەتى شارەوانی گرفتى بۆ دروست کردوین لەبەر ئەوهى ناتوانین 100% نازادانە کاربکەین. بۆ نمونە، که وەزارەت بووین و پڕۆژمان دەکرد و مکو پلان من خۆم دەچوو لە وەزارەتى پلاندانان پڕۆژمانە داخڵ دەکرد هەر وەها لەگەڵ سەرۆکایەتى ئەنجومەنى وەزیرانیش. بەلام ئیستا دەچیتە وەزارەت و وەزارەتیش پڕۆژمان زۆرە بۆیە گەشت و گوزار دیارنابیت لەو ناویدا. ئەگەر من و سەرۆکی دەستە لە سالی 2013 نەچووایین بۆ وەزارەتى پلاندانان و ئەنجومەن بۆ ئەوهى پڕۆژمانە داخڵ بکەین ئەوا بیگومان پڕۆژمانەکانمان وەلادەنران. ئەوکات بۆ گەشت و گوزار زیاترمان داخڵی پڕۆژمانەکانی و مەبەر هینان کرد لە هی شارەوانی. ئەوه بەهۆی پەيوهندی کەسى خۆمان بوو.

لیکۆلەر: باسی ئەوهش دەکەن که وەزارەت زیاتر گرنگی بە شارەوانییەکان دەدات وەک گەشت و گوزار.

سەرۆکی دەستەى گەشت و گوزار: ئیستا خۆ جەماعەتمان بەشدارى لە کۆبوونەوهى ئەنجومەنى وەزارەت ناکەن. کاتی خۆی بە فەرمى داوايان کرد که بەشداربین، ئیستا من بە زۆرى دەچم بۆ ئەو و که دەچم دادەنیشم هەر بە نەرووز خان دەلیم من با بچمە دەرى لەبەر ئەوهى بابەتەکان هەر باسی ناو و ناومروکانە. دەزانی چیم لیدئ که لە کۆبوونەوهکان دادەنیشم؟ خوا عالیمه نیه گێژ دەبم لەبەر ئەوهى بابەتى من نیه، نه له دور و نه له نزیک پەيوهندی بە گەشت وە گوزار نیه. ئەوه دوو جاریشە پێی دەلیم توخوا جارێکی دیکە بانگی من مەکه. بەراستی پەيوهندی بە من نیه و جیاوازه و عالیمیکی دیکەیه.

بەرێوه بەری گەشتی گەشت و گوزاری سلیمانی: لە حکومەتى عێراقا وەزارەتى رۆشنییری لەگەڵ وەزارەتى گەشت و گوزارە. لە هەندیک شوینی دیکە، ژینگە لەگەڵ شوینیوار و گەشت و گوزار بەیەکهویه. ئینجا ئەم شارەوانی و گەشت و گوزارە نازانم بۆ بەیەکهو من لەم حکومەتى هەریمی کوردستانە! هەر لە 1991هوه.

سەرۆکی دەستەى گەشتی گەشت و گوزار: ئەوه کاتی خۆی پێشنیاری وەزارەتى گەشت و گوزار بوو. که لەگەڵ وەزیری گەشت و گوزار دانیشتبوون...

بەرێوه بەری گەشتی گەشت و گوزاری سلیمانی: کاک نەمروود بووه؟ ئەک ئەمەر کورت بێ بۆ خاتری پێغمەبەر!

سەرۆکی دەستەى گەشتی گەشت و گوزار: نا نا، ئەو کاتی گەشت و گوزار بەر دەوام داواى زەوى لە شارەوانی دەکرد تا پڕۆژە بکەن. گوتیان کاکە ئیمە بۆ نووسراو بکەین وەزارەتییکی دیکە و داواى زەوىیان لێ بکەین و پڕۆژە دروست بکەین؟ با هەر دووک بێتە یەک و ئەو کاتە زەوى شارەوانی یەکسەر بەکار دینین بۆ گەشت و گوزار. داواى ئەوه دەر چوو که ئیمە شەش سالا بەیەکهوین و یەک زەوىمان لە شارەوانی وەرنگرتوو! واتا ئەو مەبەدئە هەلەیه که دانرابوو بۆ ئەم بابەتە. وەزیری ئیمە و کاک عوسمان شوانی و برادەریکی دیکەى تێدایوو لێژنەکه. ئیستا کاک عوسمان دەلی ئەمە هەلە بووین و

نەدەبووایە ئەم نیشەمان بکردبایە. نیشتاش خۆی یەکەم کەسە دەعمی ئەوە دەکات کە گەشت و گوزار لە شارەوانی لایجیت. چونکە ئەو کاتی خۆی وەزیری پلاندانان بوو. دیراسەیکیان کرد پیش ئەوەی ئیلغا بیی، لێژنەیکیان پیکهینان کە چەند وەزیریکی پەیمەنداری تێداوو بو لکانندی وەزارتەکان.

ئیکۆلەر: هەبوونی عەقلیەتی بیروکراتی و بەرژەوهندی تایبەتی و کەسی.

بەریوەبەری گشتی گەشت و گوزاری سلیمانی: ئیمە کرودین ئەمە وایە.

بەریوەبەری گشتی گەشت و گوزاری دھۆک: نە بەس لە گەشت و گوزار بەلکو لە هەموو شوێنیکە کە ئەم بیروکراتیەتە هەیە.

بەریوەبەری گشتی گەشت و گوزاری گەرمیان: هەندیک جار شەخسی بەرامبەر واتیدەگات، بو نمونە...

بەریوەبەری پلاندانان: فەرمانگە و فەرمانبەرەن بەرپرس لەوەی کە عەقلیەتی بیروکراتیان کاربگەری لەسەر یان هەبیت یاخود نا. بەلام تایبەت بە ئیمە لە پلاندانان هیچ پەیمەندیەکی بە ئیمە نیە. ئیمە خالەکانی کارکردنمان هەیە کە پەیمەستە بە کاری خۆمان. تۆ کە لایەنی دیکە وەرگیری لە کاری فەرمانگە ئەوە لەوانیە هەبێ بەلام ئیمە لەسەر هەلسەنگاندنی خۆمان بەپێی ئەوەی دانراوە دیانکەین. بەرنامەمان هەیە و هیچ گرفتێ نە کە کارمەنەکرێ. بەلام شتی دیکە هەیە وەک رێنمایی لەسەر پۆلینکردن ئەوە لەوانیە لەوێ هەبیت.

ئیکۆلەر: خالی 19، کەمی کرانەوێ کارمەندان بە رووی ولاتانی دەرەو.

بەریوەبەری گشتی گەشت و گوزاری سلیمانی: ئەوە وایە کاکە دەزانی بو؟ لەبەر ئەوەی ئەگەر دە کەسمان بوئ برۆن بو پێشانگایەک ئەوا هەشتیان لە دەستە و هەولێر دەرۆن، تەنها یەکێکی بەر دھۆک و یەکێکی بەر سلیمانی دەکویت و گەرمیان هەر بەریان ناکویت.

بەریوەبەری پلاندانان: ئەگەر بارودۆخەکە و انەبووایە لەوانیە نیشتا هەموو فەرمانبەرەن بەشدار بیان لە خولی راینانی دەرەو دەکرد. لە سالی 2005 و 2006 کە خولی راینان کاری من بوو، خۆم هەولمەدا و ئیمەیلەم دەنارد بو لوبنان و ئەردەن و زۆر فەرمانبەرەم نارد بو ئەو دوو ولاتە و لەوێ خولی راینان دەکرد لەسەر گەشت و گوزار. ئەو کات تازە شەر تەواو ببوو لە 2004 و کەس نەچوو بوو دەرەو خۆم رەزامەندیم دەهینا و تەنەت لە ئەنجومەنی وەزیران پارەشم بو وەرەدگرتن لەبەر ئەوەی تاكو 2013ش پارە هەر هەبوو. بەلام نیشتا لەو بارودۆخە نیە. ئەوەش بێگومان شتیکی ئاساییە کە گرفت بێت ئەگەر بەشدار نەین. ئەو خولانە سوودی زۆریان هەیە بو فەرمانبەر و دامەزرارەکان.

ئیکۆلەر: بەدەر لە شارچیتی و حزبایەتی، پیتوایە ئەوانی دەرۆن تایبەتن بە بواری کە؟

بەریوەبەری گشتی گەشت و گوزاری سلیمانی: ناو،لا، هەیه لەبەر ئەوەی قوزە بوێ دەبێنر و هەیه لەبەر ئەوەی جلی کوردییەکی جوانە بوێ دەبێنر!

بەریوەبەری پلاندانانی هەولێر: ئەگەر کچ بێت ئەوە هەر شتیکی دیکەیه.

بەریوەبەری گشتی گەشت و گوزاری گەرمیان: دەزانی چیه؟ با من ئەوە بە روونی باس بکەین، چەندین شاند هەبوو بو دەرەو، بەشێویەکی گشتی باسی بکەم. ئەوەندە هەولێر لێی موستەفید بوو، ئەوەندە دھۆک و سلیمانی و گەرمیان لێی موستەفید نەبوو.

بەری پرسی بەدواداچوون و سوڤتویر: مەبەستت دەستەیه یاخود بەریوەبەرایی گشتییه؟

بەریوەبەری گشتی گەشت و گوزاری گەرمیان: نا من دەلیم هەولێر، ئیتر هەولێر بە گشتی باس دەکەم. دەستە و بەریوەبەرایی گشتی و ئەوانە هەمووی.

بەریوەبەری گشتی گەشت و گوزاری سلیمانی: شەرت نیە!

بەریوەبەری پلاندانانی هەولێر: من دەتوانم بلیم لای ئیمە وشکی کردوو.

بەریوەبەری گشتی گەشت و گوزاری گەرمیان: من بە شێویەکی گشتی باسی دەکەم. بو نمونە، لە هەولێر چەندین سەفەرمان کردوو بو دەرەو سەیرەکە کەنالی کوردستان تی فی هاتوو لەگەلمان، کەنالی روداو هاتوو لەگەلمان، ئەوە لەسەر هەولێر حیسابە. یاخود پازدە کەس دانراوە بە ژمارە کەچی سەیردەکە سیزدە کۆمپانیا هاتوو لەگەلیان.

ئیکۆلەر: ئەو شاندانە حکومیشن؟ باشە کێ دایاندەنین؟

بەریوەبەری گشتی گەشت و گوزاری گەرمیان: ئەوە لێریه و پەیمەندی بە ئیمە نیە. بوێ لەو حالەتانە بیلغیل فەرمانبەرانی دەرەوی سنووری هەولێر بە راستی مەغدوورن.

بەریوەبەری گشتی گەشت و گوزاری سلیمانی: بەشێویەکی گشتی ئەو خالە تەراو.

ئیکۆلەر: خالی 20 کە دەلی "بەهیزی پەیکەری ریکخستنی بەریوەبەراییەتییەکانی گەشت و گوزار"

بەریوەبەری گشتی گەشت و گوزاری سلیمانی: دەمیکە خۆمان دەنالین بەدەست ئەمەو.

بەریوەبەری گشتی گەشت و گوزاری دھۆک: بەلام پێشنیارمان کردوو و ئەمە راستە. بەلام هەنگاومان ناو بو چارەسەرکردنی.

بەریوەبەری گشتی گەشت و گوزاری سلیمانی: ئیمە دەلین ئەو پەیکەرە ریکخستتە تەقلیدیە نایا بەپێی سیستمیکی ئیداری مۆدێرنە یاخود پۆست مۆدێرنە بەعنی نازانم بەلام هەیکەلەکان بە شێویەکی گشتی لەسەر دەمیکا دۆزینەوی پلە بوو بو خەلک. وانا خەلکیک هەبوو زۆر کوری چاک بوو و گوتووایە چی لێیکەین؟ گوتووایە بو نایکەن بە بەریوەبەری

گشتی؟ گوتوویانه بهر یوه بهر ایتمی گشتیمان نیه! ئی گوتوویانه ده بهر یوه بهر ایتمیه کی گشتی دروست بکن! بۆ نمونه بهر یوه بهر ایتمیه کی گشتیمان لئاو و مزار مټیکدا دروست کردوه له بهر خاتری زه لأمیک. راویژکار به ههمان شیوه ئینجا نازانم بریکاری و هزیر! و مزار مت همیه پیوستی به بریکار نیه به لأم بۆ نموهی ئه برادره عاجز نهیبت کردوویانه به بریکاری و هزیر. وانا مفسهم چیه؟ به شیوهیه کی گشتی همیکله ریکخستنی دهوانیر و حکومت و نهانیه بهینی دیراسهت و پیوستی و که مکرده هوی حلقاتی روتین و نازانم چی و نهوانه نه بووه. نهگه ئیستاش نیمه چهند پیشنیاریکمان کردوه که همیکله ریکخستنی هم دهسته و هم بهر یوه بهر ایتمیه گشتیهکان بگورین به شیوهیه کی کارناسانی بی بۆ نمونه هممو هندهسه له مودیریهتیکا بوون. وانا چی پلاندانان و بهواداچون کوملئیک نهاندازی لئیه و بهر یوه بهر ایتمی کاروباری نهاندازی که کوملئیک نهاندازی لئیه و باخچهکان سهر بهمه و نازانم دیزاین همیه و نیشرافه همیه! با نهسه همموی کاروباری نهاندازی له یهک بهر یوه بهر ایتمی دابیت. بۆ نمونه وردبینی بهر یوه بهر ایتمیه کی جیاپه، نهوه به بۆچوونی من نابیت به لکو دمیت راسته خو سهر به بهر یوه بهر ایتمی گشتی بیت چونکه وردبینی ئیشتیکی ورده. به لأم کارگیری و دارایی و یاسایی حقه بکریت به یهک بهر یوه بهر ایتمی! نهسه هممو دوزینه هوی پۆست بووه بۆ خه لکان.

بهر یوه بهر ایتمی پلاندانان: تابهت به بهیزی بهر یوه بهر ایتمیهکان هممو پهیکه مکانیان و مکو یهکه. به لأم نهوه و مکو پهکیه گرفتی همیه بۆ نمونه، له سوران دهکری به لأم له خانهقین ناکری له بهر نهوهی له خانهقین سی فرمانبه هر همیه به لأم له سوران پهنا فرمانبه هر همیه. بنگومان نهسه کارگیری هه به شیوهیه کی که له گهل هندیگ شوین دهگونجی و له گهل هندیگ شوینی دیکه ناگونجی.

لیکۆلەر: وهفا خان تیبینییه کی هه بووه که له جیهی! نهویش نهوهیه که ده لئی نهوه خاله په یوه ندی بهم نامرازه نیه! به لأم من له سهر تادا باسم کرد که هه پرۆسه یه که له جیهی جیهی ده که کارگیری ناوخو و دهره کی له دهره کی دروست دهیبت. نهوانهش کارگیری به دهره کیهکان. بۆیه بۆ من پیوسته و مکو خالی جیاواز گفتوگویان له سهر بکهین. بهر یوه بهر ایتمی گشتی گهشت و گوزاری سلیمانی: خزی نهوهی دهلیبی تهراوه بۆ نمونه، له پلاندانان پیوسته رهچاوی تابهت نهاندیتی هه لیر بکری که ناکری هندیگ پرۆزه ی تیا بکری و مکو نهوانه کی که له سلیمانی همیه بۆ؟ له بهر نهوهی له سلیمانی خلی بهناسایی قبولی نهوه دهکا موله که یه بدا به کری بۆ دوکانیکی مشروب به لأم له هه لیر قبولی ناکن. له بهر نهوه به پی تابهت نهاندیتی و به پی هوشیاری و به پی گونجاوی. بۆ نمونه، مهعقول نیه له جیهی کی ناریکۆلوجی و موزووی تو بینایه کی تازه دروست بکه یاخود تو به نیازی دروستکردنی مهحمیه کی مهعقول نیه له تیشتی مهحمیه که پرۆزه یه کی کونکریت بهر زبکه یهوه. فیعلن نهوه په کی که له عیهکان.

بهر یوه بهر ایتمی پلاندانان: سهبارت به تابهت نهاندیتی هه ناوچه یه که من به هه ندم و هر گرتوه له بهر نهوهی نهوه خاله نه رینییه راسته.

لیکۆلەر: خالیکی دیکه همیه که ده لئی "هه بوونی جوړیک له ههستیاری و گزری له نیوان به شیک له بهر یوه بهر ایتمی کاندانا". من باسی بهر یوه بهر ایتمیهکان ناکه به لأم بهر یوه بهر ایتمی کاتیک مولزه من به نهجامدانی کاریک نهوا له بهر ههستیاریه که به ته نیا دهیکات.

بهر یوه بهر ایتمی گشتی گهشت و گوزاری گهر میان: لئاو کوردا وارده. بهر یوه بهر ایتمی گشتی گهشت و گوزاری دهوک: لئاو که سههکان لهوانه یه هه بی. بهر یوه بهر ایتمی گشتی گهشت و گوزاری سلیمانی: نیمه پیشنیاریمان بۆ همیکله تازه دانا، بۆ نمونه، بهر یوه بهر ایتمی پلاندانان و بهواداچون له گهل بهر یوه بهر ایتمی کاروباری نهاندازه کردمان به یهک بهر یوه بهر ایتمی. بهر یوه بهر ایتمی پلاندانان له گهل بهر یوه بهر ایتمی نهاندازه ریک نه بوون. نهوه دهیگوت کاکه چۆن دهی و نابی دهجمان بکهن و نیمه نیشمان جیاوازه ئیتر نهومندهی تهریراتیان دهکرد و کهوتنه دژایهتی یهک. نهوه راسته.

بهر یوه بهر ایتمی پلاندانان: تابهت به ههستیاری بهر یوه بهر ایتمی مکان من نازانم له بهر یوه بهر ایتمیهکان چی له نیوان همیه! من له کوئ بزانه؟ به لأم که کارمهکیان نهکراوه دهی پیمان بلئی که بۆ نمونه، بهر یوه بهر ایتمی پلاندانان که کاتیک کار له سهر پهیکه ریکخستن دهکین دهی هه دوو بهر یوه بهر ایتمی به یهکه کار بکهین. نهگه من و بهر یوه بهر ایتمی کارگیری نیوانمان باش نهی نهوا کارگیری همیه. بنگومان نهگه نهوان هه مانهنگی له گهل یهک نهکین نهوا سهر کهوتوو نابن. راسته سلیمانی همیه به لأم نهوان به منیان نهگوتوه که نهوه شته له نیوان بهر یوه بهر ایتمی همیه. دهزانی چیه؟ من که هه لسهنگاندن دهکمه له گهل بهر یوه بهر ایتمی دهیکمه. خو بهر یوه بهر ایتمی نالئی له نیوان من و فلان بهر یوه بهر ایتمی گرفت و ههستیاری همیه له بهر نهوهی که نهوه بهر یوه بهر ایتمی که ههوا نهوه هه کاره که یه. تهناهت له بهر یوه بهر ایتمی گشتی، بهر یوه بهر ایتمی پلاندانان دیت بۆ هه لسهنگاندن. نهوه کات نیمه نازانن چی له نیوان همیه.

لیکۆلەر: نه بوونی وه سفی و هزیفی و دابه شنه کردنی نه رک و بهر پر سیاری تیهیهکان. نهوهی بزانه له دهسته همیه به لأم له بهر یوه بهر ایتمیه گشتیهکان نیه نهوهش تیکه لئی له نه رک و بهر پر سیاری تیهیهکان دروست کردوه.

بهر یوه بهر ایتمی پلاندانان: وه سفی و هزیفی ناشنا خان دهیکات و نازانم نهگه نهوه بیکات بۆ بهر یوه بهر ایتمی گشتی یاخود نا. من هه بهر یوه بهر ایتمی خۆم کردوه بێمدان و نهوان هه هممو بهر یوه بهر ایتمیهکان په کدمخن و دواشت راپورتی بیده کریت. بهر له ناشنا من له پلاندانان نهوه کارم دهکرد له سالی 2008 و 2009. به لأم ئیستا کارمهکان زیاتر دابه شکاره. پیشتر هممو کارمهکیان بهمن دهسپارد تهناهت ئیستاش له زور بۆنه بهشدار دهیم.

Appendix VIII: List of the First-Cycle Codes - 75 Codes

The screenshot displays the ATLAS.ti interface for a project named 'Thesis Case Analysis_V1 - ATLAS.ti'. The 'Explore' pane on the left lists 75 first-cycle codes, organized into several categories:

- CUL_OE (75 codes):** CUL_OE_1.Process-Oriented (2-1), CUL_OE_10.Loosely Controlled (4-1), CUL_OE_11.Pragmatic (0-1), CUL_OE_12.Normative (0-1), CUL_OE_2.Result-Oriented (0-1), CUL_OE_3.Job-Oriented (0-1), CUL_OE_4.Employee-Oriented (0-1), CUL_OE_5.Professional (0-1), CUL_OE_6.Parochial (0-1), CUL_OE_7.Open Systems (0-1), CUL_OE_8.Closed Systems (2-1), CUL_OE_9.Tightly Controlled (0-1), CUL_Organizational Environment (0-12), CUL_SC_1.Individualism (0-1), CUL_SC_2.Collectivism (0-1), CUL_SC_3.Masculinity (0-1), CUL_SC_4.Femininity (0-1), CUL_SC_5.Long-Term Confucian Dynamism (0-1), CUL_SC_6.Short-Term Confucian Dynamism (0-1), CUL_SC_7.Indulgence (0-1), CUL_SC_8.Restrictant (0-1), CUL_SC_Power Distance (0-1), CUL_SC_Uncertainty Avoidance (0-1), CUL_Societal Culture (0-10), INS_EI_Field Level Institutions (0-1), INS_EI_Societal Level Institutions (1-1), INS_External Institutions (0-2), INS_II_Individual Institutions (1-1), INS_II_Organizational Institutions (0-1), INS_Internal Institutions (0-2), INS_Routines (18-0), INS_Rules (7-0), LOG_IL_Rationality Shaped by External Inst. (2-1), LOG_IL_Rationality Shaped by Internal Inst. (1-1), LOG_Institutional Logics (0-2), LOG_Institutional Orders (0-7), LOG_JO_Community (0-1), LOG_JO_Corporation (0-1), LOG_JO_Family (1-1).
- LOG (11 codes):** LOG_JO_Family (1-1), LOG_JO_Market (0-1), LOG_JO_Profession (8-1), LOG_JO_Religion (0-1), LOG_JO_State (0-1), LOG_Situated Logics (0-0), OTHERS_Actions (9-0), OTHERS_Challenges_External (27-0), OTHERS_Challenges_Internal (56-0), OTHERS_Communication (49-0), OTHERS_Compromise (16-0), OTHERS_Decisions (7-0), OTHERS_Documentation (6-0), OTHERS_Forces_External (7-0), OTHERS_Forces_Internal (24-0), OTHERS_Goal and Belief (6-0), OTHERS_Incentives (0-0), OTHERS_MCS&BSC_Advantages (26-0), OTHERS_MCS&BSC_Disadvantages (1-0), OTHERS_MCS&BSC_Success (20-0), OTHERS_Motivations (40-0), OTHERS_Processes (40-0).
- RES (3 codes):** RES_F&O_Competing Interest (2-1), RES_F&O_Lack of Capability (6-1), RES_F&O_Mental Allegiance (2-1).
- STR (11 codes):** STR_Foaml and Overt (5-3), STR_DOM_Command over Allocative Resources (0-1), STR_DOM_Command over Authoritative Resource (0-1), STR_DOM_Relational Power (0-1), STR_DOM_Transformative Power (0-1), STR_Domination (0-2) ~, STR_LEG_Moral Obligations (0-1), STR_LEG_Normative Rules (0-1), STR_Legitimation (0-2) ~, STR_SIG_Frames of Reference (0-1), STR_SIG_Stocks of Knowledge (0-1), STR_Signification (0-4) ~.
- Other categories:** Memos (0), Networks (6), Document Groups (0), Code Groups (5), Memo Groups (0), Network Groups (0).

The right pane displays the title 'Thesis Case Analysis_V1' and the following metadata:

- Created by: msa22 - 30 March 2017 13:54
- Last edited by: msa22 - 21 August 2017 18:49
- Current user: msa22
- Student License - 1 Seat - Expiration Date: 22 December 2018

Appendix IX: List of the Second-Cycle Codes - 17 Codes

The screenshot displays the ATLAS.ti software interface. The main window shows a project named "Analysis-IL - ATLAS.ti". The top menu bar includes "File", "Home", "Search Project", "Analyze", "Import/Export", and "Tools & Support". Below the menu is a toolbar with various icons for document management, analysis, and navigation.

The "Explore" pane on the left side of the window shows a hierarchical view of the project's content:

- Analysis-IL
 - Documents (32)
 - Codes (17)
 - Challenges (94-0)
 - Compromise (11-0)
 - Culture (15-0)
 - IL1. Family (4-0)
 - IL2. Community (0-0)
 - IL3. Religion (0-0)
 - IL4. State (16-0)
 - IL5. Market (6-0)
 - IL6. Profession (24-0)
 - IL7. Corporation (7-0)
 - Leadership (13-0)
 - MCS-Actions (33-0)
 - MCS-BSC (43-0)
 - MCS-Routines (49-0)
 - MCS-Rules (37-0)
 - Opportunities (91-0)
 - Pre-MCS (27-0)
 - Memos (0)
 - Networks (0)
 - Document Groups (0)
 - Code Groups (2)
 - Memo Groups (0)
 - Network Groups (0)

On the right side of the main window, the following text is displayed:

Analysis-IL
 Created by: msa22 - 07 November 2017 11:06
 Last edited by: msa22 - 10 November 2017 18:56
 Current user: msa22

Student License - 1 Seat - Expiration Date: 22 December 2018

The Windows taskbar at the bottom shows the ATLAS.ti application icon and other open applications like Internet Explorer, File Explorer, and Microsoft Word.

Appendix X: ISO 9001:2008 Certification



CERTIFICATE OF REGISTRATION

This is to certify that

General Board of Tourism - Kurdistan Government

Head Quarter, Halabja Street, Opposite to AQUA Park, Erbil, Iraq
operates a

Quality Management System

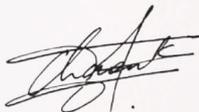
which complies with the requirements of

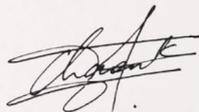
ISO 9001:2008

for the following scope of registration

Management and development of tourism sector in Kurdistan.

Certificate No.:	CERT-0083500	Original Certification Date:	December 2, 2014
File No.:	1661752	Current Certification Date:	December 2, 2014
Issue Date:	December 2, 2014	Certificate Expiry Date:	December 1, 2017


 Samer Chaouk
 Head of Policy, Risk and Certification


 Samer Chaouk
 Head of Policy, Risk and Certification




ISO 9001 WWW.JAS-ANZ.ORG/REGISTER

Registered by:
SAI Global Certification Services Pty Ltd, 680 George St, Level 37-38, Sydney, NSW, 2000, Australia with QMI-SAI Canada Limited, 20 Carlson Court, Suite 200, Toronto, Ontario M9W 7K6 Canada (SAI GLOBAL). This registration is subject to the SAI Global Terms and Conditions for Certification. While all due care and skill was exercised in carrying out this assessment, SAI Global accepts responsibility only for proven negligence. This certificate remains the property of SAI Global and must be returned to them upon request.
To verify that this certificate is current, please refer to the SAI Global On-Line Certification Register: www.qmi-saiglobal.com/qmi_companies/



Appendix XI: Performance Assessment Format - 21 Points (for GDs)

إقليم كوردستان - العراق مجلس الوزراء وزارة البلديات و السياحة الهيئة العامة لسياحة	 Kurdistan Region – Iraq Council of Ministers Ministry of Municipality & Tourism General Board of Tourism	هه‌ریه‌ی کوردستان - عێراق نه‌نجومه‌نی وه‌زیران وه‌زاره‌نی شارمه‌وانی و گه‌شت و گوزار ده‌سته‌ی گه‌شتی و گوزار
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General Directorate of _____ Tourism

Performance Assessment

#	Criteria	Rank* (1)	Weight (2)	Total (3)=(1 x 2)	Notes
1	Method for systematic electronic classification and inspection		2		
2	Collaboration with other organisations for infrastructure service provision (water and sanitation, electricity, roads, etc)		2		
3	Holding training courses for public and private sector staff		1.5		
4	Collaboration with the GBT, application of the existing rules and regulations, and generalising them		1.5		
5	Collaboration with touristic companies for bringing in tourists and consistent follow-up of their issues		2		
6	Number and size of touristic projects (public, investment, and lease)		1.5		
7	Marketing tourism in provinces		2		
8	Setting annual plans for the GDs, implementing them and following them up		1.5		
9	Number of publications by the GDs		1		
10	Complying with QM system		1.5		
11	Increasing the public revenues		1.5		
12	Executing the regulations and collecting data related to land-lease projects		2		
13	Implementing the KR tourism strategic plan		1.5		
14	Identifying the land-lease owners for solving the problems		1.5		
15	Service provision for tourism sites (tents, direction boards, trash bins, WCs, etc)		2		
16	Undertaking monthly statistics of tourists and sending them to the GBT		1		
17	Establishing information centres in provinces to assist tourists in the touristic sites		1		
18	Tourism awareness campaigns across the region		1		
19	Improving the various tourism activities (caravans, boats, restaurant boats, etc)		1		
20	Improving the various tourism sites/types (archeological, religious, historical, winter, medical, etc)		1.5		
21	Designing a database for the touristic areas to create specific maps		1.5		
Total			32		

* Rank is from 1 to 5 where (1) = very bad, (2) = bad, (3) = neutral, (4) = good, and (5) = very good

$$\text{Performance rank} = \frac{\text{Grand total (3)}}{\text{Weight total (2)}}$$

Appendix XII: Performance Assessment Format - 12 Points (for Directorates)

<p>اقليم كوردستان - العراق</p> <p>مجلس الوزراء</p> <p>وزارة البلديات و السياحة</p> <p>الهيئة العامة لسياحة</p>	 <p>Kurdistan Region – Iraq Council of Ministers Ministry of Municipality & Tourism General Board of Tourism</p>	<p>ههريمي كوردستان - عيراق</p> <p>نه نجومه نى وزيران</p> <p>ومزاره نى شارموانى و گه شتا و گوزار</p> <p>دهسته ي گه شتا و گوزار</p>
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Directorate of _____ Tourism

Performance Assessment

#	Criteria	Rank*
1	Identification of land lease for tourism projects (hotels, motels and restaurants)	
2	Identification of lands for various touristic projects according to the tourism plan	
3	Prepare tourism project proposals necessary for tourism loans	
4	Establishment of tourism information centres	
5	Undertake various data collections	
6	Collaboration with departments of investment and municipalities	
7	Gathering tourism statistics	
8	Inviting tourism companies	
9	Inviting local investors	
10	Holding tourism conference	
11	Following-up on the tourism projects (private and land lease projects)	
12	Attempts to resolve the land-lease and private properties related to tourism	

* Rank is from 1 to 5 where (1) = very bad, (2) = bad, (3) = nuteral, (4) = good, and (5) = very good

Appendix XIII: Axes of the General Meeting

اقلیم کوردستان - العراق		هه‌ریمی کوردستان - عێراق
مجلس الوزراء	Kurdistan Region – Iraq Council of Ministers Ministry of Municipality & Tourism General Board of Tourism	ئه‌نجومه‌نی و‌زیران
وزارة البلديات و السياحة		و‌زاره‌تی شاره‌وانی و گه‌شت و گوزار
الهيئة العامة للسياحة		دهسته‌ی گه‌شتی و گوزار

General Meeting

16-17 December 2015

Meeting Axes

1. Infrastructure development for tourism areas and products and archaeological products
2. Organising human resources, administration and tourism statistics
3. Environmental tourism
4. Development of brand and tourism marketing
5. Improvement of quality management system in tourism sector
6. Enhancing the private sector and tourism investment
7. Organising tourism legislation, laws and regulations
8. Development of handicrafts and souvenirs

Appendix XV: Modified Performance Assessment Format - Eight Points (for Directorates)

<p>اقلیم کوردستان - العراق</p> <p>مجلس الوزراء</p> <p>وزارة البلديات و السياحة</p> <p>الهيئة العامة للسياحة</p>	 <p>Kurdistan Region – Iraq Council of Ministers Ministry of Municipality & Tourism General Board of Tourism</p>	<p>هه‌ریمی کوردستان - عێراق</p> <p>نه‌نجومه‌نی وه‌زیران</p> <p>وه‌زاره‌تی شاره‌وانی و گه‌شت و گوزار</p> <p>ده‌سته‌ی گه‌شتی گه‌شت و گوزار</p>
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Modified performance assessment format - eight points (for Directorates)

#	Criteria	Perspective
1	Decreasing the land-lease problems of tourism lands/areas (Hotels, Motels, Touristic Villages, Restaurants, etc)	Internal processes
2	Increasing the number of hotel rooms	Internal processes
3	Increasing the investment budget in the tourism sector	Financial
4	Increasing the ratio of incoming tourists to Kurdistan Region	Financial
5	Increasing the ratio of tourists' satisfaction with the provided services	Customer
6	Increasing the areas for handcrafts and souvenirs businesses inside the cities and in the touristic sites	Customer
7	Offering training courses for private sector's housekeeping staff	Learning and growth
8	Offering various training courses for the Directorates' staff (such as Public Administration, Languages, Tourism, Planning, IT, Accountancy, Marketing, First Aid, Security and Awareness, Media, Public Relations, Statistics, etc)	Learning and growth

