UNDERSTANDING PERFORMANCE MEASUREMENT PRACTICE FOR ACADEMICS FROM A SOCIAL INTERACTION PERSPECTIVE—A VIETNAMESE CASE STUDY

Submitted by

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Abstract

This study investigates the interaction, motivation and structuring processes of performance measurement practices for academics at public universities. Deploying qualitative case study methodology, data were collected from archival documents, observations of evaluation meetings and 54 in-depth interviews with academics, academic-managers and university managers at a Vietnamese public university. These data were then analysed and interpreted using a Discourse Analysis technique offered earlier this century by Fairclough and a theoretical framework that was developed from Turner's Social Interaction Theory. It was found that the performance measurement practice was formed through the process by which the academics, academic-managers and university managers sent signals to each other and interpreted signals from each other. Their interactional behaviours were influenced by their stocks of knowledge, as well as different motivational needs, including the need to sustain self-concept, need for trust, need to be in-group, need for security and need for material and symbolic gratification. As the individuals achieved mutual agreement in signalling and interpreting in performance measurement activities, their interactions were structured and routinised. The routines were formed as the actors stabilised their actions (ritualisation) and their interpretations of others' actions (normatisation) in specific situations (categorisation) and geographical locations of the interaction (regionalisation). This study contributes to the performance measurement literature by demonstrating the way the social interactions of organisational actors influence the design and working of an organisational practice.

Statement of Authorship

This thesis includes work by the author that has been published or accepted for publication as described in the text. Except where reference is made in the text of the thesis, this thesis contains no other material published elsewhere or extracted in whole or in part from a thesis accepted for the award of any other degree or diploma. No other person's work has been used without due acknowledgement in the main text of the thesis. This thesis has not been submitted for the award of any degree or diploma in any other tertiary institution.

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Chapter 1: Introduction

1.1 Introduction

The primary purpose of this thesis was to investigate the way social interactions among people in organisations in a higher educational setting affect performance measurement practice. This first chapter introduces the research objective, the motivation for it, the way the research was executed and a summary of the research findings and contributions of the study. First, the background for the research topic is presented in Section 1.2, along with a statement of the research objectives. Section 1.3 introduces the theoretical framework and methodology used to achieve the research objectives. This is followed by presentation of the main findings and contributions made by this research to the current literature. The chapter concludes by outlining the thesis structure.

1.2 Motivation for the study

I was immersed in an academic environment for my whole childhood, observing my mother working very hard for a low salary at a public university in Vietnam. I used to wonder how her employer measured and evaluated her performance and how they determined how much she was paid. This led to concerns about how the practice of measuring, evaluating and compensating for academic performance has been created. Is it created by the system itself, by the people who design the system, or by the people who are involved in the practice, such as my mother and her colleagues—or all of those options? Pursuing a PhD degree in Accounting has given me a chance to resolve my childhood's biggest question. Thus, I decided to investigate the performance measurement and evaluation practice at the university in which my mother worked.

A literature review of behavioural research relating to the application of performance measurement systems showed that there is little understanding of the way people (hereafter, called 'actors') interact with each other as they are involved in performance measurement practices and what motivates them to behave the way they do. These become the primary motivations for this study, which aimed to understand the way performance measurement practices for academics are produced through interactions among academics,

academic-managers and university managers as well as what motivates their interactions. The next section outlines the background literature that supported and enabled this research.

1.2.1 Background literature

1.2.1.1 What is a performance measurement system?

The performance measurement system is an important element of an organisation's management-control processes. It has been the focus of management accounting research for more than two decades. A performance measurement system can be defined as a system that contains three interrelated elements: individual measures to quantify the effectiveness and efficiency of activities; a set of combined measures to access the performance of an organisation as a whole; and a supporting mechanism to acquire, store, analyse, interpret and disseminate data (Neely, Mills, & Platts, 1995). This study used the definition of performance measurement system offered by Franco-Santos et al. (2007), because this definition covered design, implementation and usage aspects of performance measurement. Franco-Santos et al. (2007) defined a business performance measurement system to contain three elements: the performance measurement features, its roles and the processes that are critical for functioning of the system. The performance measurement system's features include performance measures and supporting infrastructures, such as the information systems used to collect, store and analyse the data as well as the human resources needed to support the system. In terms of roles, a performance measurement system is used to measure performance, manage strategy, communicate, influence behaviour, and support learning and development. A performance measurement system's processes include: 1) the selection and design of measures; 2) the collection and manipulation of the data; 3) information management; 4) performance evaluation and rewards used; 5) system review (Franco-Santos et al., 2007). Given this definition, performance measurement practice can be understood as consisting of both system design practice and the practice of measuring and using performance measurement information for evaluation and control purposes.

Performance measurement systems and their practices have been extensively examined since Johnson and Kaplan (1987) criticism of traditional accounting-based performance measures led to a new trend in performance measurement system design and implementation. A significant amount of management accounting research has focused on the examination of the human behaviours associated with the application of performance

measurement (Chang, 2006; Hall, 2008; Yang & Modell, 2013). These behavioural studies have examined a wide range of behaviours in managers and employees as they engage in performance measurement practices.

Behavioural research in performance measurement practice is concerned with three issues: psychological behaviours, interactional behaviours and performance measurement systems or practices. Researchers from the positivist tradition[1] are often concerned with the relationship between human behaviours and performance measurement systems, while researchers from the constructivist and critical traditions are often concerned with understanding human behaviours in performance measurement practice (Burrell & Morgan, 1979). The differences between the positivist and constructivist or critical approaches lie in the view about the existence of the accounting tool as an independent object (Chua, 1986). Positivist researchers view a performance measurement system as a decision-making tool that exists independent of human behaviours. Thus, they aim to understand how a performance measurement system affects, and is affected by, human behaviours. Conversely, constructivist and critical researchers view a performance measurement system as being created subjectively through social practice; thus, they aim to understand human behaviours within the performance measurement practice. However, all of the approaches aim to understand human behaviours and the application of performance measurement systems in organisations. In other words, positivist researchers try to explore the relationship between human behaviours and the performance measurement system in its context, while constructivist and critical researchers try to explain why and how the human behaviours and performance measurement practices relate to each other.

In general, researchers agree that the adoption, implementation and use of a performance measurement system are associated with human behaviours at both psychological level and interactional level. At the psychological level, there is extensive evidence that human perceptions (M. M. Cheng, Luckett, & Mahama, 2007; Fleming, Chow, & Chen, 2009; Groen, Wouters, & Wilderom, 2012; Lau & Sholihin, 2005; Widener, 2006), values (Lau & Martin-Sardesai, 2012; Rhodes, Walsh, & Lok, 2008), judgement biases (S. E. Kaplan, Petersen, & Samuels, 2012; Lipe & Salterio, 2000, 2002), emotions (Rhodes et al., 2008; Ter Bogt & Scapens, 2012; Tuomela, 2005), knowledge (Kelly, 2010; Pedersen & Sudzina,

[1] The positivist tradition views the external world as independent objects, separated from human beings. Thus, there are laws that describe relationship between humans and the external world. Following that, a performance measurement system is viewed as an independent, objective tool and can have a relationship with a human. This is explained in more detail in Chapter 5: Methodology.

2012) and motivations (Godener & Soderquist, 2004; Hall, 2008; Kunz, 2015) both influence, and are influenced by, the design, implementation and use of a performance measurement system. In addition, researchers have found that interactional behaviours such as cooperation and participation (Arnaboldi & Azzone, 2010; Conrad & Uslu, 2011; Y. Du, Deloof, & Jorissen, 2013), teamwork (Chenhall & Langfield-Smith, 2003), workplace relationships (Masquefa, 2008; Speckbacher & Wentges, 2012), social interaction and communication (F. Du, Tang, & Young, 2012; Malina & Selto, 2001) or management supports (Y. Du et al., 2013; Tung, Baird, & Schoch, 2011) influence, and are influenced by, the way a performance measurement system is adopted, designed, implemented and used.

Further, researchers have revealed that psychological behaviours and interactional behaviours in performance measurement practice are interactive. Many studies have found that the way organisational actors interact mediates the relationship between performance measurement practices and psychological behaviours. For example, the relationship between performance measurement practice implementation and work motivation can be mediated through participation (Godener & Soderquist, 2004) and communication (Malina & Selto, 2001). Additionally, training or feedback looping was found to affect the relationship between the strategic focus of managers and performance measurement system implementation (Umashev & Willett, 2008). Similarly, F. Du et al. (2012) found that social interaction and unofficial communication between supervisors and subordinates influenced the level of judgement bias in performance evaluation. These studies provided evidence of the effects of interactional behaviours on psychological behaviours that consequently affect performance measurement practice.

Conversely, psychological behaviours have been found to mediate the relationship between performance measurement practice and interactional behaviours. For instance, the way actors are involved in the implementation of the performance measurement system has been found to be mediated through their psychological behaviours, such as level of trust among employees and supervisors (Masquefa, 2008) or their perceptions about the performance measurement system (Dyball, Cummings, & Yu, 2011). Therefore, there are grounds to believe that there is an interaction between psychological behaviours and interactional behaviours and that this interaction affects performance measurement practices. However, little has been known about the way psychological behaviours and interactional behaviours influence each other and the way these interactions affect performance measurement practices.

Researchers have examined implementation of performance measurement systems in organisations and found that a performance measurement practice is produced through the interaction of the actors in an organisation (Arnaboldi & Azzone, 2010; Dossi & Patelli, 2010; Modell, 2003; Yang & Modell, 2013). However, there is lack of understanding about how they actually interact and how this can be institutionalised into performance measurement practices (Modell & Wiesel, 2008). Thus, this study aimed to fill in the gaps in knowledge by exploring 1) how psychological factors influence interactional behaviours in performance measurement practice; 2) how the actors in an organisation interact with each other in the process of measuring and evaluating performance; and 3) how their interactions create and structure the performance measurement practice.

In this study, the researcher's personal motivation was to understand performance measurement and evaluation practices for academics. Thus, the higher education sector was chosen as the research context. Research on performance measurement systems in university contexts has become more popular in recent years. This phenomenon was first triggered by the New Public Management trend, which first appeared in higher education in the United Kingdom and then become popular among other Western countries (Bruckmann & Carvalho, 2014; H. De Boer & File, 2009; H. F. De Boer, Enders, & Leisyte, 2007; Guthrie, 1994; Guthrie & Humphrey, 1996; Neumann & Guthrie, 2002; Sigman, 2008). The focus of this New Public Management has been on efficiency and output value; therefore, private sector management techniques such as performance measurement and evaluation systems have been used to drive performance towards efficiency and effectiveness goals (Hood, 1991). This has led to more research on performance measurement system in the higher education sector (Hood, 1991, 1995; Lapsley & Wright, 2004; Ter Bogt & Scapens, 2012).

Researchers have examined why and how performance measurement systems have been implemented in universities and their consequences on university management and the working environment for academics. For example, some research has examined the way the Balanced Scorecard was applied in HEIs (Chen, Yang, & Shiau, 2006; Philbin, 2011; John Taylor & Baines, 2012; Umashankar & Dutta, 2007; Vinten, Dorweiler, & Yakhou, 2005; Zangoueinezhad & Moshabaki, 2011). Other research has explored the way the implementation of performance measurement systems in HEIs has influenced the work motivation and emotions of academics (Broadbent, 2007a; 2007b; Kallio & Kallio, 2012; Ter Bogt & Scapens, 2012).

In Vietnam, higher education reform began in year 2000, focusing on improving the efficiency, effectiveness and competitiveness of universities. One important objective of the reform has been to improve the quality of academics' teaching and research. To achieve this objective, new performance measures have been adopted to measure the teaching and research performance of academics, with the aim of motivating them to enhance their own performance. However, there has been very little research on Vietnamese universities, except for reports from the World Bank on the implementation of the reform agenda (World Bank, 2000, 2014, 2015) and one edited book by Harman, Hayden, and Pham (2010), which provided insight into Vietnamese higher education reform. There has been no in-depth research on performance measurement system and performance measurement practice for academics in Vietnamese universities. Therefore, this current study aimed to contribute to practical higher education sector reform in Vietnam by increasing the understanding of the way academic performance has been measured and evaluated.

1.2.2 Research aims, questions and importance

This study aimed to understand performance measurement practice for academics in university from a social interaction perspective. In particular, it has explored the way academics and their evaluators produce their performance measurement practices through the process of interacting with each other. Second, it sought to understand the underlying psychological motivations for their interactional behaviours in measuring and evaluating academics' performance. Third, it has explored the way interactions among academics and their evaluators can be structured into a stable practice. More specifically, the study addressed the following questions:

1) What is the performance measurement system currently in place in the subject university?
2) How do people (actors)[2] interact with each other in the performance measurement practices?
3) What are the motivations for the actors' interactional behaviours with each other in the performance measurement practice?
4) How are the actors' interactions in the performance measurement practice structured and how do these structures influence the motivations and interactions of the actors?

[2] In this thesis, 'people' or 'actors' are used interchangeably to refer to academics, academic-managers and university managers in the subject university.

By answering these research questions, the study has helped to develop an understanding of the way the actors in an organisation produce their own practice by entering into the process of interaction, as well as the way their motivations play a role in inducing their interactional behaviours with colleagues and other people. These issues are significant, in light of the current changing operating environment in the higher education sector.

The findings of this study offer several practical implications. First, an understanding of interactional process can smooth out interaction and reduce conflicts and misunderstandings among workmates, which reduces work tension. Second, the improved workplace relationships and smooth interactions among colleagues can improve the overall working environment and performance of an organisation. Third, by understanding the way performance measurement practice is created through the social interactions of staff, organisations can also drive the practice by influencing employees' interactions. Lastly, through understanding the motivations that drive employees' interactions, organisations can create their desired performance measurement practices by designing their performance measurement systems to satisfy the employees' motivations.

1.3 Research design and methodology

1.3.1 Research design

Grounded in an interpretive paradigm, the researcher believed that performance measurement practices needed to be understood in a particular context and that meaning should be obtained from the people who produced the practice. Thus, this study employed qualitative case study as the research method and in-depth interviews as the data collection technique. Case study methodology is often used in research enquiries that are concerned with understanding the process by which a phenomenon comes into existence (Yin, 2009). This current study used a Vietnamese public university as the researched field. The data collection was conducted in two phases: a pilot study and a main study. The pilot study was to obtain an understanding of the organisational context and a preliminary understanding of the performance measurement system and practice used there. Through the pilot study, the theoretical framework was refined to achieve the best fit between the research questions and the theory. Then the main study was conducted and the collected data were interpreted using the refined theoretical framework.

1.3.2 Theoretical basis

To achieve the research objectives of understanding the motivations, interactions and structures of a performance measurement practice, a theoretical framework that offers an explanation for all three concepts is needed. A review of the theories used in behavioural research in performance measurement systems and practices revealed that most current theories do not offer an understanding of all three processes. For example, motivational theories assert that some motivational sources, such as goals, targets, compensation or justice, can drive human behaviour. Cognitive psychology attributes human behaviour to the limited information-processing ability of humans, which can be influenced by cognitive ability or external conditions such as knowledge, experience and (accounting) information. Social psychology theories hold that the human mind and behaviour are influenced by social factors such as social identity, social relationship or social interaction. However, psychological theories are more useful in examining the relationships between human psychological behaviours and performance measurement practices, rather than understanding the process in which psychological behaviours produce interactional behaviours in performance measurement practices.

Institutional theories, including New Institution Sociology (DiMaggio & Powell, 2000) and Old Institution Economics (Burns & Scapens, 2000; Scapens, 1994a) have been used to understand the process of performance measurement system implementation or performance measurement practices. For example, New Institutional Sociology theory offers an explanation for the way organisations adopt different types of performance measurement system as a reaction to different internal and external pressures (DiMaggio & Powell, 2000; Oliver, 1991). It provides a ground to explain, from the organisational level, why actual organisational practice may be decoupled from the formal adopted system (Brignall & Modell, 2000; Modell, 2001, 2003). Old Institutional Economics proposes that management accounting practices can be institutionalised. It states that the daily actions of the actors can influence and be influenced by organisational rules and institutions (Burns & Scapens, 2000). However, these theories do not explain how the actors interact with each other and in what way these interactions become institutionalised.

Actor Network Theory (Latour, 1987, 2005) and Structuration Theory (Giddens, 1984) have been used to explain the way performance measurement practice forms and changes. (Arnaboldi & Azzone, 2010; Conrad & Uslu, 2011) Even though the two theories emphasise social interaction as a basic element in creating a social practice or a social

system, they do not provide detailed understanding of the interactional process among the actors, nor of how their motivations induce their interaction in performance measurement practice.

Another problem is the use of a single theory, or multiple but disintegrated theories, to explain different human behaviours in performance measurement practice. While the use of a single theory is subject to the risk of a single view, the use of multiple disintegrated theories is subject to the risk of inconsistent paradigmatic grounds (Hoque, A. Covaleski, & N. Gooneratne, 2013). To achieve the research objective of understanding all three elements of motivation, interaction and the structures of performance measurement practice, an integrated theory that covered all three aspects was needed. This current study developed a new theoretical framework, based on Social Interaction Theory (J. H. Turner, 1988) and the results of the pilot study. This newly developed framework sought to understand the process of interaction among the actors as they engaged in the performance measurement practice. Social Interaction Theory acknowledges that the most basic social behaviour is interaction, in which the behaviours of one actor are reorganised by (and influence) the behaviours of another actor, and vice versa (J. H. Turner, 1988). As the social practice consists of social behaviours, it can be understood only through understanding the way people interact with each other in a given setting.

As social practice is created when actors interact with each other, social interaction becomes the basis of an analysis of social practice (J. H. Turner, 1988). Social interaction processes consist of three interrelated processes: motivational processes, interactional processes and structuring processes. In motivational processes, the actors are motivated by their needs and feelings to mobilise their energy to act and engage in interaction with other actors with the purpose of realising their needs and feelings. In the interaction process, the actors send signals to the other actors and interpret the signals of the other actors. These signals are based on their interpretation of the others' signals and their self-concept and stock of knowledge. During the interactional process, a mutual agreement is achieved regarding how to send signals and interpreting the meaning of signals. The achievement of mutual understanding and behaviours lays a foundation for structuring processes, with routines and stable practice patterns being created as signals and interpretation being repeated over time (J. H. Turner, 1988).

This theoretical framework can help with exploring how actors interpret their own behaviours and other actors' behaviours in performance measurement practice, as well as

how their behaviours are influenced by their interpretation of others' behaviours. Additionally, the theoretical framework can help to reveal the process in which the motivational needs of each actor influence the way they participate in performance measurement practice. The theory proposes that through the achievement of mutual agreement in signalling-interpreting process, the actors structure their own interactional patterns through categorisation, regionalisation, normalisation, ritualisation and routinisation. This explains the formation of a performance measurement practice structure and the way it influences the actors' subsequent behaviours.

1.3.3 Methodology

1.3.3.1 Data collection

A Vietnamese university was chosen as the research setting for this study, for several reasons. The first was because Gamma University is one of the biggest universities in Vietnam and has been a pioneer in higher education reform. Thus, Gamma University was an interesting case for exploring performance measurement practices. Second, Gamma University is the university in which the researcher's mother worked when the researcher was a child, prompting the desire to understand the performance measurement practice of this university. The relationship with this organisation also allowed the researcher to access high-quality data easily.

The data collection was conducted in two phases: a pilot study of nine interviews and a main study of 45 interviews. The purpose of pilot study was to obtain an understanding of the phenomenon and the context in which it is produced. From the pilot study, the research questions were confirmed and the theoretical framework was refined to increase its power in explaining the performance measurement practice. The main study took approximately three months and included interviews and observations of evaluation meetings. An interview guideline was developed based on the research questions and the theoretical framework. The interviews focused on collecting information about the way the interviewees were involved in the performance measurement practice at the researched organisation, how they perceived others' behaviour as they engaged in the practice, and the reasons for their own behaviours as well as the reasons for their understanding of others' behaviours. The interviews were then transcribed and coded for analysis.

1.3.3.2 Data analysis

This research employed the Discourse Analysis approach introduced by Fairclough (2003). This Discourse Analysis approach, called 'three meanings of texts', is a technique for analysing the language used by interviewees. It extracts from the interview text three types of meanings: identification, action and representation of text producers. This approach was used for this research because it offered an excellent match with the theoretical concepts to be explored in this study. First, identification of the meaning of the text was matched with the motivation concept in the theoretical framework, which included motivational needs, self-concepts, personal values and perception, and feelings of interviewees. Second, the action meaning of text could be matched with the interactional process of signalling-interpreting in performance measurement practice. Thus, using techniques from Discourse Analysis (Fairclough, 2003), the researcher could explore the actions (signals and interpretations) of the interviewees. Finally, with the representation meaning, the text could be analysed to reveal the patterns of actions that were the structures of performance measurement practice.

1.4 Contributions

The main findings of this study were achieved with the use of a social interaction theoretical framework. As this has been the first use of this framework in the behavioural research of a performance measurement system, the main findings of the study, as well as the theoretical framework itself, constitute contributions of this research to the literature on behavioural research in performance measurement practice. This section begins by discussing the theoretical contribution of this study, followed by the main findings and the expected contributions drawn from the findings.

The first and perhaps most important contribution of this study to the literature of behavioural research in performance measurement practice comes from the use of a new theoretical framework that can incorporate all three important levels of human behaviours in performance measurement practice: psychological level, interactional level and structural level. The framework employs a micro approach to understanding the process by which a performance measurement practice is produced through the psychological behaviours and interactional behaviours of an organisation's actors. This is different from previous studies, which use single psychological theories and sociological theories or multiple but disintegrated theories in one study. (J. H. Turner, 1988) Social Interaction

Theory integrated the most matching and relevant theoretical concepts from motivational theories, interactional theories and structuring theories to understand the whole interaction process from the psychological to structural levels. This framework corresponded with the call for the use of integrated theories in understanding management accounting practice (Hoque et al., 2013; Hoque, Covaleski, & Gooneratne, 2015). Moreover, even though this current research was a qualitative case study, the researcher found that the original Social Interaction Theory (J. H. Turner, 1988) could be very fruitful for researchers who prefer doing quantitative studies on the relationship of different human behaviour variables, as it offers a range of theoretical relationships between human behaviours and social practices.

The literature reveals that researchers have found extensive evidence for the relationship between psychological behaviours and performance measurement practice, interactional behaviours and performance measurement practice, and psychological behaviours and interactional behaviours. This current study has contributed to the performance management literature by providing empirical evidence of the way actors' psychological behaviours, interactional behaviours and performance measurement practice are interconnected. This study has provided evidence that organisational actors are triggered by their psychological behaviours to engage in interactions with each other. Their interactions involve sending signals and interpreting signals from others. As they achieve mutual agreement of signalling and interpreting, the interactions among actors are stabilised and performance measurement practices are patterned and structured.

A further contribution of this study is that it employed a series of rarely used concepts of motivational needs to understand the psychological motivation for interactional behaviours. In the motivational process, the motivational needs of the actors triggered the first stage of the production of the performance measurement practice. The literature has provided robust evidence that different psychological behaviours, such as perception, values, emotion, motivation or knowledge influence, and are influenced by, performance measurement practice. This study has added to this body of evidence by finding that these psychological behaviours are parts of deeper unconscious motivational needs that are met through the way people engage in performance measurement practice. Motivational sources for their interaction are their emotions and personal needs, including the need to sustain their self-concept, the need for group inclusion, the need for trust, the need for ontological and physical security, and the need for material and symbolic gratification.

There have been no studies in behavioural research of performance measurement systems that offer insights into how actors' interactions occur, leading to difficulties in understanding how performance measurement practice becomes institutionalised through social interaction (Modell & Wiesel, 2008). This current study has contributed to the understanding of organisational interactions by exploring the process of signalling and interpreting among actors. It has revealed that actors in an organisation interact by sending (signalling) to each other and interpreting signals from each other. Their interactions are supported by their stock of knowledge and self-references. The literature shows how participation in performance measurement practice can help managers to increase their strategic and business knowledge. However, none of the previous studies has examined the concept of knowledge properly, to include all of the knowledge held by actors that helps them to decide how to behave and how to understand others' behaviours. Thus, another significant contribution of this study is in providing evidence that performance measurement behaviours are influenced by the knowledge that actors hold, including their knowledge about rights and duties, roles, and different ways to understand and interpret others. Actors utilise this knowledge to determine how to enact measuring and evaluating behaviours, how to understand different aspects of performance measurement systems and how to measure and evaluate the behaviours of other actors. The implication is that not only the motivational needs of actors contribute in driving their performance measurement behaviours but also their stock of knowledge also plays an important role. Thus, in order to achieve an understanding of how performance measurement practice comes into being, an understanding of actors' motivational needs and their stock of knowledge is essential.

Even though many studies have attempted to understand performance measurement practice, no previous studies have explored the way performance measurement practice is structured. This study has contributed to current knowledge by providing empirical evidence that performance measurement practice can become structured when the social interactions among organisational actors achieve stability. In this study, the actors in the organisation differentiated performance measurement practice according to the level in which it took place, at the department, school and university level. This is called 'regionalisation' of interaction. Generally, by regionalising performance measurement practice, the actors have a set of expected interactional behaviours that are suitable for this defined region. In each performance measurement level (region), the actors categorise performance evaluation procedures according to whether they are work, ceremonial or social events. By categorising performance measurement practice into particular situations,

they create a pattern of interacting behaviours that are a default for that particular situation. The actors build up and share a set of taken-for-granted beliefs (or norms) about how to evaluate others, or how to understand the meaning of different performance measures, and how to interpret the comments of other actors. These embedded norms assist the actors in the signalling and interpreting processes. As the actors exhibit consistent and repeated sequences of behaviours in performance evaluation meetings and other performance measurement procedures, rituals for the performance measurement practice are produced. With the practice of categorising and regionalising performance measurement events, and the exhibition of repeated behaviours that are based on a set of taken-for-granted beliefs, the actors create their own routines for performance measurement practice. Understanding how performance measurement practice is routinised is particularly interesting if the Old Institutional Economics theory is taken into consideration, because the theory explains the process of management accounting practice becoming organisational practice through the institutionalisation process of rules and routines. However, the Old Institutional Economics theory does not provide detailed descriptions of how interactions can be routinised.

In short, academic and theoretical contributions bring about some practical implications at individual and organisational levels. From an understanding of how psychological behaviours can shape interactional behaviours, which structure performance measurement practices, individuals can know the role of their personal values, self-concepts or feelings with regard to the way they interact with their colleagues in performance measuring and evaluating activities. From that, individuals can actively reshape their interactional behaviours through adjusting their psychological behaviours, which consequently change the structure of the performance measurement practice. At the organisational level, from understanding the role that psychological behaviours and interactional behaviours play in producing organisational practice, an organisation can develop a performance measurement system in a way that it helps the organisational actors to satisfy their psychological needs and facilitate social interactions.

1.5 Structure of the thesis

This thesis has 10 chapters. Chapter 2 provides a review of research into human behaviours in performance measurement practice in general and in the higher education sector in particular. This literature review is followed by a discussion of the current gaps in the literature that form the basis for the research objectives and questions of this study.

Background information about the higher education sector in Vietnam is presented in Chapter 3, highlighting the features that had an important role in shaping the performance measurement practice in the researched university. In Chapter 4, the theoretical framework used to explain the social interaction in performance measurement practice at the researched organisation is discussed in detail. The research methodology is discussed in Chapter 5, which provides justification and detailed description of the methodology, research setting, data collection and data analysis process used in this study.

Chapters 6 to 9 present the main findings of this research. The performance measurement system applied in the researched university is presented in Chapter 6. Chapter 7 explores the interaction process between the actors in the performance measurement practice. Chapter 8 examines the underlying motivations that induce the actors' interactional behaviours in the performance measurement practice. Lastly, performance measurement practice structure is discussed in Chapter 9. In each of these chapters, the issues that emerged from the findings, as well as their implications, are discussed. The thesis concludes with Chapter 10, which summarises the main findings and contributions, as well as discussing the limitations of this study and opportunities for future research.

Chapter 2: Literature Review

2.1 Introduction

This chapter provides a review of the current situation in behavioural research in performance measurement practice. Section 2.2 describes the approach that was used for the literature review. Sections 2.3 and 2.4 discuss behavioural issues relating to performance measurement in general and in the higher education sector, respectively. Gaps in the literature of behavioural research in performance measurement practice in general and in the higher education sector are presented at the end of each literature review. The gaps in the literature lead to definition of research objectives at the end of Section 2.4. The research questions are developed in Section 2.5, which reviews the limitations of the current theories in understanding social interactions in performance measurement practice and introduces a new theory to help to achieve the research objectives. Based on this new theoretical framework, the four research questions are defined and the chapter ends with a short conclusion.

2.2 Review approach

A search for literature of behavioural research in performance measurement practice was conducted in 25 accounting journals and 50 business and management journals that were highly ranked by the Australian Business Dean Council, Australian Research Council and the Association of Business Schools.[3] Reviewing such a large number of journals was expected to minimise the problem of bias. Further, the use of the best journals allowed for some control of research quality, because these journals often have a similar editorial board and the assessment criteria are consistent. The keywords used to search for literature were 'performance measurement', 'performance management', 'performance control', 'performance evaluation', 'key performance indicators' and 'the Balanced Scorecard'. This review focused only on behavioural research in performance measurement practice, ignoring keywords relating to 'behaviour' because of the broad nature of the term 'behaviour'. For each journal, the keywords were used to search for literature. The abstract of each search result was read to determine whether the article examined behavioural issues in performance measurement practice explicitly. Behaviours were considered to include

[3] See Appendix 1.

motivational, cognitive or social behaviour at the individual or group level, as well as general behaviours at the organisational level. As this review only focused on empirical research, analytical behavioural research relating to performance measurement practice was excluded.

The literature review discovered some facts about research into human behaviours in performance measurement practice. In total, 118 relevant articles were sourced, 80% of which were published in 17 accounting journals and 20% of which were published in 11 business and management journals.[4] Most of these articles originated from developed countries such as the United Kingdom, the United States and Australia, with only few of them conducted in developing countries.[5] It is also interesting to note that most behavioural research of performance measurement practice was conducted in the private sector[6] and focused on either the individual level or the organisational level, with little attention paid to the intra-group or inter-organisational levels.[7] The articles provided rich evidence for different behaviours that appeared to be the causes or consequences of the application of a performance measurement system.

In general, there are two popular types of behavioural research in performance measurement practice. The first type of research treats a performance measurement system as an independent object and examines how human behaviour as another object can influence or be influenced by a performance measurement system. Thus, research in this group focused on exploring the relationship between human behaviours and performance measurement system elements, using a quantitative approach in data collection and data analysis. The second type of research views performance measurement system as a social practice that is produced by human behaviours. Studies from this perspective explored the process of performance measurement practice and examined what, how and why behavioural issues appeared in that process.

From reviewing the research findings of researchers from both perspectives, the behavioural issues relating to the application of a performance measurement system can be grouped into *psychological* behaviours and *interactional* behaviours. Psychological behaviours refer to behaviour in an individual's mind, including perceptions, attitudes, beliefs, values, knowledge, motivations, biases and emotions. Interactional behaviours

[4] See Appendix 2.
[5] See Appendix 3.
[6] See Appendix 4.
[7] See Appendix 5.

refer to behaviours that people exhibit as they are involved in the process of social interaction with others, including participation, cooperation, teamwork, workplace relationship and management support. The following sections discuss the way these psychological behaviours and interactional behaviours are associated with the application of performance measurement practices.

2.3 Review findings

2.3.1 Psychological behaviours in performance measurement practice

Researchers have found that the adoption, design, implementation and uses of a performance measurement system influence, and are influenced by, a wide range of human psychological behaviours, including personal perceptions, beliefs, attitudes, values, knowledge, motivations and emotions.

2.3.1.1 Perceptions

Managers and employees' perceptions of trust and justice have been found to be associated with different uses and designs of performance measurement systems. Chenhall and Langfield-Smith (2003) examined the effects of the different uses of a performance measurement system and a gain-sharing system on organisational trust and personal trust. They found that the organisational-based performance measures and gain-sharing system seemed to improve organisational trust but decrease personal trust. Conversely, it was found that team-based performance measures improved personal trust because it facilitated better cooperation among team members to achieve common objectives. Similarly, subordinates' trust in their supervisor could be increased if performance measures and performance evaluations were constructed in a well-defined, technically valid manner (L. L. Burney, Henle, & Widener, 2009; Lau & Sholihin, 2005). It was explained that a formal performance evaluation procedure enhanced the subordinates' perceptions of the quality of feedback from the supervisors, which improved the employees' perceptions of procedural justice and hence, increased trust.

Hartmann and Slapničar (2012) confirmed that formal performance evaluation influenced justice perception but further claimed that this effect was positive when managers were involved in highly uncertain tasks and they had less tolerance for ambiguity. This means that if managers highly valued transparency, they would perceive diversified performance measures as a tool to increase fairness (Hartmann & Slapničar, 2012). Additionally,

perception of fairness was found to be positively associated with the use of subjective performance measures when managers placed a low emphasis on subjective performance measures (Voußem, Kramer, & Schäffer, 2016). This relationship turned negative when managers placed more emphasis on subjective measures. This means that overall, people perceived that a certain level of subjectivity is good for performance evaluation, while too much subjectivity is perceived to erode evaluation fairness.

It was found that the perception of fairness could influence a manager's choice of performance measures. For example, it was found that the employees' perception of organisation concern for workplace fairness led to the use of comprehensive performance measures (Lau & Martin-Sardesai, 2012). When senior management had a desire to create an impression of being fair, they were motivated to choose a mix of performance measures that would increase employee satisfaction and performance. Impression management behaviour was found to influence the way employees selected their own targets (A. Webb, Jeffrey, & Schulz, 2010). For example, an employee who had performed poorly in the previous period tended to set a lower target for the current year and an employee who had performed well in the previous period tended to continue to set a high target for the current year. The results showed that the desire to manage impression induced employees to set their own goals to protect their self-image.

Yang and Modell (2013) found that the perception of performance measurement concept held by managers and employees played an important role in the successful implementation of a performance measurement system. When employees and managers held a perception of a morale-based performance measurement concept, it was very difficult to implement a performance measurement system that promoted merit-based performance measurement, owing to resistance to a new perception about performance. The strength of the old perception of performance measurement among employees and managers could eventually lead to the implementation of a new performance measurement system failing.

2.3.1.2 Attitudes

The attitudes of managers and employees can be influenced by the way a performance measurement system is implemented. When employees are allowed to participate in developing their own performance measures, they take responsibility for the performance measures, believe in them and hence, their attitude towards the initiatives is better (Groen et al., 2012). However, attitude can also influence the way performance measures are used

in evaluation. Upton and Arrington (2012) examined the influence of race attitude on the use of the Balanced Scorecard to evaluate performance and allocate bonus. They found that with the same performance measures outcomes, American managers were evaluated higher than African-American managers. When American managers outperformed African-American managers, the difference in evaluation was greater and when African-American managers outperformed American managers, the difference in evaluation was smaller. This effect was stronger in the dimension of learning and growth, as for financial and customer dimensions, the performance measurement data were more quantitative and objective, which mediated the effect of race attitude on performance evaluation.

2.3.1.3 Strategic focus

Strategic focus refers to a mental state in which managers place importance on achieving strategic goals. It has been found that strategic focus is one of the most common effects of using contemporary performance measurement systems (Franco-Santos, Lucianetti, & Bourne, 2012). Chenhall and Langfield-Smith (2003) found that the use of corporate performance measures and a gain-sharing system based on performance measurement could create strategic focus through the effect of increasing organisational trust. Further, they found that the use of team-based performance measures could maintain the strategic focus for a longer time than the use of corporate performance measures. Gates and Langevin (2010) also that the use of human capital measures drove the Human Resource managers' focus onto the firm's human resource strategy to achieve human capital development goals. Kasperkaya (2008) explored the Balanced Scorecard implementation processes in two city councils and reported that in one council, managers found the Balanced Scorecard very helpful in driving their strategic focus, which in turn contributed to strategic achievement. The other city council managers did not find a benefit of strategic focus from the use of the Balanced Scorecard, owing to some technical and resource difficulties. The study concluded that the strategic focus effect of the performance measurement system is mediated through supporting activities such as adequate training, resources and technical support. In a different study, the effect of the application of a performance measurement system on managers' strategic focus came from the performance measurement system's ability to transform and cascade strategy into operational targets, which helped managers to focus on strategic objectives and achieve strategic goals (M. Woods & Grubnic, 2008).

The strategic focus of managers has been found to influence the choice of performance measures adopted. Hussain and Hoque (2002) found that if managers paid attention to non-financial aspects, such as environment or social well-being, it was more likely that the firm would have environmental and corporate social responsibility performance measures in their performance measurement system. Other studies have tended to focus more on the strategic focus of the firm as a whole, rather than the strategic focus of managers. They have found evidence that firms tend to include performance measures that are consistent with their strategic focus, such as environmental performance measures to support environmental strategy (Fleming et al., 2009) or balanced/integrated performance measures to support their growth strategy (Perego & Hartmann, 2009).

2.3.1.4 Subjective judgement bias

Managers' subjective judgement bias can affect their use of performance measurement information in evaluating subordinates' performances. Subjective judgement was sometimes viewed favourably, as it improved flexibility and the ability to adapt to a changing external and internal environment (Kolehmainen, 2010). Conversely, subjectivity could be perceived unfavourably if performance measures were used for evaluation and pay purposes (Ittner, Larcker, & Meyer, 2003) or for the development of relationships among different strategic goals (Papalexandris, Ioannou, & Prastacos, 2004). Managers' judgement bias can come from their perceptions of the relationship between controllability and performance, or knowledge of the relationship between quality of decision and quality of outcome. For example, when managers held an assumption that a good decision would lead to a good outcome, their evaluations tended to be based on the outcomes of the decision rather than the quality of the decision itself (Ghosh, 2005). This ignored other uncontrollable conditions that may have affected the outcomes, so that a good decision did not always lead to good outcomes.

Bol and Smith (2011) found that managers tended to make an upward adjustment when unfavourable outcomes occurred through uncontrollable factors, to make up for the bad luck of their subordinates. However, they did not make any downward adjustments in the case of unfavourable factors and favourable outcomes. In another study, S. E. Kaplan et al. (2012) reported that evaluators put more weight on performance measures that linked to negative performance. In particular, if managers over-performed on a strategic linked performance measure and underperformed on a non-strategic linked performance measure, then the non-strategic linked performance measure would be weighted more heavily. This

negativity bias was even stronger if managers underperformed on strategic linked performance measures.

Similarly, if managers assumed that past performance could be a good indicator of current and future performance, they could make an upward adjustment to current year performance measures when current year performance seemed unexpectedly low compared to a previous year's performance (A. Woods, 2012). In that case, managers tended to consider the unexpected low performance as a sign of noise and flaws in the performance measures used. Other types of bias found are self-interest bias and national cultural bias. From experiment results, Carmona, Iyer, and Reckers (2011) observed that incentive and national cultural bias persisted, regardless of the use of strategic linked multi-dimensional performance measures. This means that self-interest and cultural bias may not be easily overcome with the use of performance measures.

2.3.1.5 Motivation

Motivation has been considered one function of performance measurement system (R. S. Kaplan & Norton, 1992; Otley, 1999). A review of Franco-Santos et al. (2012) concluded that for a performance measurement system to achieve the motivational goal, it must be designed and used in a way that enhances employees' participation (Godener & Soderquist, 2004), role clarity and psychological empowerment (Hall, 2008), goal commitment (R. A. Webb, 2004), communication (Malina & Selto, 2001) and clear responsibility assignment (Azofra, Prieto, & Santidrián, 2003). In other studies, the motivational effect of a performance measurement system was found to be dependent on the firm having sufficient technical resources (Kasperkaya, 2008) and good leadership, adequate training and employee empowerment (Umashev & Willett, 2008).

2.3.1.6 Knowledge

Researchers have found that the application of a performance measurement system can influence the knowledge of managers and employees. Many studies have attempted to examine the relationship between role understanding and performance measurement system application. They found that the use of performance measures provided job relevance information (Burkert, Fischer, & Schäffer, 2011; L. Burney & Widener, 2007), which increased role clarity (Hall, 2008; Lau, 2011) and reduced goal conflict (M. M. Cheng et al., 2007). These studies found that the use of performance measures could help employees and managers to understand their roles and their own performances better

through the feedback channels. Non-financial performance measures had twice the effect on role clarity than financial measures because non-financial performance measures tended to provide more information about the role (Lau, 2011).

Several studies revealed that managerial learning and knowledge about performance measures is influenced by the accuracy of the performance measures. Kelly (2010), for instance, found that in a causal model, inaccurate relative weight on lead measures improved managerial knowledge more than in the case of accurate or no weights for lead measures. According to cognitive dissonance theory, people are motivated to reduce inconsistency between their cognitions or between their cognitions and behaviour (Binberg, Luft, & Shields, 2007). Thus, when a performance measurement system provides inconsistent information, it could induce managers to learn more to reduce that inconsistency. Other researchers found that involving managers in the process of designing and implementing a performance measurement system, the managers' knowledge, mental ability and strategic learning were improved (Capelo & Dias, 2009; Fried, 2010; Hall, 2011).

2.3.1.7 Emotions

Researchers found that the application of a performance measurement system causes different emotions for those people involved. For example, Yeung and Berman (1997) found that if human resource measures are properly formulated and used, they can drive the satisfaction of both employees and managers. Similarly, Lau, Wong, and Eggleton (2008) found that employees felt satisfied when they believed the performance evaluation was fair. The use of performance measures in evaluation could lead to stronger satisfaction when there was trusted relationship between the superior and the subordinates (Lau et al., 2008) and organisational commitment (Sholihin & Pike, 2009).

In contrast, it has been found that tension and conflict can arise during performance measurement practice. Tension can be caused by a lack of mutual communication among the performance measurement system users, which can lead to distrust and alienation (Malina & Selto, 2001). Tension can arise from conflicts of interests from different power groups within an organisation in the process of developing measures, ideas and initiatives (D. E. W. Marginson, 2002). The increased workload and the visibility of the performance results can create tensions (Tuomela, 2005), as well as the increase in resource constraints (Ahn, 2001; Butler, Letza, & Neala, 1997; Papalexandris et al., 2004). Tension caused by the use of budget and profit measures for evaluation, or by resistance to a new performance

measurement system, can be improved by having a high level of trust among the employees and supervisors (Masquefa, 2008; Ross, 1994). Additionally, the use of performance measures can reduce tension through the enhanced visibility and comparability of performances, which saves time and effort for managers (Cruz, Scapens, & Major, 2011).

Stress and anxiety are other emotional effects of the inappropriate use of performance measures. For example, Ter Bogt and Scapens (2012) found that the use of quantitative measures such as number of publications was not appropriate for measuring the performance of academics. This is because academic work relies on creativity and the creation of knowledge, which cannot be measured by a number. In addition, fear may arise as the result of the uncertainty brought about by the use of performance measures (Rhodes et al., 2008). According to Rhodes et al. (2008), the Balanced Scorecard's top-down, imposed measures (rather than mutually agreed measures) can cause fear, as employees may not know how to achieve those targets. However, it is thought that the culture of Asian countries makes people perceive the top-down process of target setting negatively. Asian cultures have a strong tendency to avoid conflict among employees and this fear of conflict makes managers choose easy targets and measures, to avoid having conflict with employees (Rhodes et al., 2008).

In summary, people's perceptions, attitudes, values, knowledge, emotions and motivations influence, and are influenced by, the design, implementation and uses of performance measures. These psychological behaviours act as both cause and consequence factors of different issues in performance measurement practice.

2.3.2 Interactional behaviours in performance measurement practice

2.3.2.1 Participation, cooperation and teamwork

Participation is a common consequence of the application of a performance measurement system (Franco-Santos et al., 2012). In particular, the successful implementation of a performance measurement system can encourage the participation of managers and employees in developing and using performance measures (Abdel-Maksoud, Cerbioni, Ricceri, & Velayutham, 2010; Azofra et al., 2003; Rouse, Putterill, & Ryan, 2002). Employee participation is an important factor that enhances the effective use of a performance measurement system to achieve the desired performance-related outcome (Tung et al., 2011). Additionally, cooperation and teamwork are important behavioural consequences of using a performance measurement system. For example, cooperation and

teamwork can be facilitated through the use of team-based performance measures (Chenhall and Langfield-Smith (2003), along with effective communication and active participation (Y. Du et al., 2013; Mahama, 2006). In contrast, lack of leadership and insufficient training, information flow or financial resources can hinder the cooperation of people in performance measurement activities (Conrad & Uslu, 2011; Umashev & Willett, 2008).

2.3.2.2 Workplace relationships

The workplace relationships among employees and employees-managers have been found to affect performance measurement practice. For example, Masquefa (2008) found that strong ties or trusted relationships between colleagues or managers-employees helped to reduce intension, conflict and resistance in a change to a new performance measurement system, hence facilitating successful implementation. Another study found that in small firms, family relationships among managers facilitated informal performance evaluation and made it less likely for the firms to formalise their performance measurement systems (Speckbacher & Wentges, 2012). Conversely, Papalexandris et al. (2004) found that the implementation of a comprehensive performance measurement system encouraged employees from different divisions in an organisation to work together for a common goal and this improved their work relationships.

2.3.3 Management support and leadership

Effective management support could be one of the most important behaviours for ensuring the success of using performance measures. Tung et al. (2011) found that consistent, concentrated and continuous effective management support for the use of a performance measurement system could facilitate the desired performance-related outcomes. Support from senior management and the appropriate use of performance measures can also strengthen the collective endeavour (Toulson & Dewe, 2004). These findings further confirm the findings of previous research on the effect of good management support on performance measurement system implementation (Bourne, 2005; Bourne, Neely, Platts, & Mills, 2002; Chan, 2004; Kennerly & Neely, 2002). Based on five case studies, Bititci, Mendibil, Nudurupati, Garengo, and Turner (2006) found that a participative and consultative leadership style could be achieved through the use of performance measures.

In contrast, conflict of interests within the top management level can lead to a decoupling of the *formal* performance measurement system and the *actual* performance measurement

practice in an organisation. For example, Rautiainen (2010) found that when the decision makers in an organisation represented different interest groups in society, a decision that favoured the financial perspective might be conflict with other perspectives that did not put financial results as a first priority. These conflicts of interest led to difficulty in setting goals and assigning weights for performance measures, which resulted in a decoupling between the formal performance measurement system and the day-to-day performance measurement practice in the organisation.

2.3.3 Gaps in the literature

Figure 2.1 summarises the findings of behavioural research in performance measurement practice. Overall, researchers have examined human behaviours in performance measurement practice at both the individual psychological level and the interactional level. At the psychological level, researchers have found that a performance measurement practice can be associated with perceptions, trust, a 'can-do' attitude, judgement bias, knowledge, motivation and emotions (see arrow 1). The relationship between psychological behaviours and a performance measurement practice are mediated through interactional behaviours (see arrow 2). At the interactional level, performance measurement practice has been associated with interactional behaviours such as improved participation, cooperation, teamwork, knowledge sharing, workplace relationships, effective management support and leadership (see arrow 3). The relationship between interactional behaviours and performance measurement system application is mediated through psychological behaviours (see arrow 4).

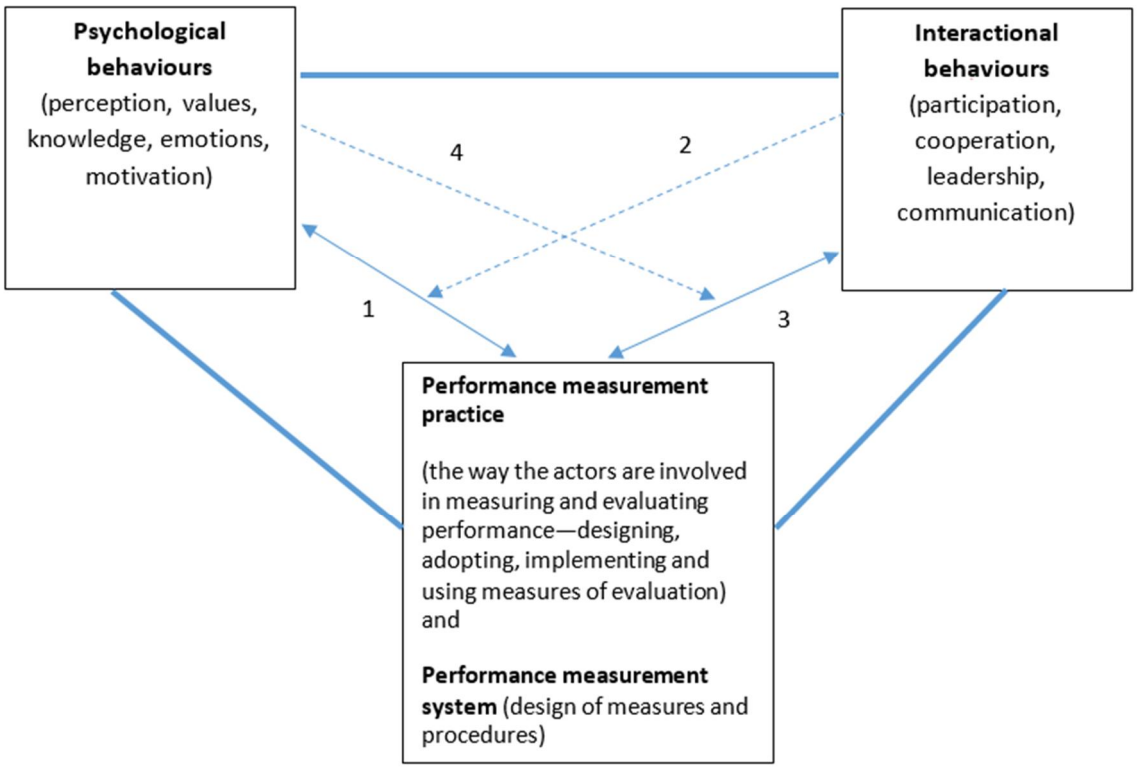

Figure 2.1: Behavioural issues in performance measurement system and practice (solid lines represent final effect and dotted lines present mediating effect).

The first gap that can be identified from the above review of the literature in performance measurement system behavioural research is the lack of research into the interrelationship between psychological behaviours and interactional behaviours in performance measurement practice. Studies have provided evidence that performance measurement practice can improve work motivation if the employees participate and cooperate in the development of the performance measurement system. Nevertheless, little has been known about 'what motivates people to engage in performance measurement practice the way they do'.

While it has been found that participating in performance measurement practices can improve employees' and managers' knowledge and learning, little is known about how knowledge can influence the way people participate in performance measurement practice. Therefore, another question that can be asked is, 'How does knowledge influence the way individuals participate in performance measurement practice?' Although emotions such as satisfaction, tension, fear and anxiety are known to be consequences of the use of performance measures for performance evaluation and compensation, little research has explored how these feelings can influence the way performance measures are used for evaluation and compensation purposes. Combining these three questions leads to the larger

question of how people's psychological factors, including knowledge and emotions, influence the way they participate in a performance measurement practice.

The second gap in the literature is a lack of understanding at the micro level of how actors produce interactional behaviours and how their interactional behaviours produce performance measurement practices. Many studies (for example, Arnaboldi & Azzone, 2010; Dossi & Patelli, 2010; Modell, 2003; Modell & Wiesel, 2008; Yang & Modell, 2013) have noted that through the interaction between the actors, the system and practices of performance measurement are maintained and changed. Additionally, existing studies have found that interactional behaviours, such as participation, cooperation and management support, influence the way performance measures are used. Nevertheless, these studies did not explore the nature of the interactional process among the actors as they participated or cooperated with each other, nor the way these interactions produced the performance measurement practice. Modell and Wiesel (2008) stressed the need to explore how performance management practice is produced and reproduced during daily organisational practice and how daily performance measurement practice is institutionalised. However, to date, little research has been devoted to understanding how the interactional process of actors can produce and institutionalise a performance measurement practice. In other words, there is a need to understand the process of interaction among organisational actors in performance measurement practices and the way these actors' interactions can produce institutional logic or rules to govern the management accounting practice.

To bridge the gaps in the literature, the current study aimed to examine the nature of the interaction process among the actors in performance measurement practices in a higher education context, why they interact the way they do, and how their interactions form the practice. The next sections presents an overview of performance measurement practice research in the higher education sector.

2.4 Performance measurement practice in the higher education sector

The use of performance measurement in higher education institutions (HEIs) has become more popular in recent decades. This phenomenon was first triggered by the New Public Management trend in the UK and then travelled to other Western countries. This New Public Management concentrated on the concept of 'less government, more governance'. The shifted the focus of public sector organisations to efficiency and output value by employing management styles and techniques that have been used commonly in the private

sector, such as budgeting and performance management frameworks. The requirement for efficiency and effectiveness brought about the need for performance measurement and evaluation and an increase in research on performance measurement practice in the public sector (Hood, 1991, 1995; Lapsley & Wright, 2004; Ter Bogt, 2008; Ter Bogt & Scapens, 2012).

In the university context, the New Public Management led to significant changes in university management, with the emphasis on professional management and accountability. The pressure from governments for efficiency and quality in research and teaching has been documented widely (Deem, 2000; Moll & Hoque, 2011) focus on output management and accountability has been evidenced by the increasing use of quantitative measures to measure the performance of universities at the organisational level and academics at the individual level. Research quality is often measured by the number of publications and the ranking of the journals in which the papers are published, while teaching quality is quantified by the number of students in all degrees and their evaluation of the quality of the programs and teaching activities (Ter Bogt & Scapens, 2012). In addition, universities are ranked publicly by independent organisations in the form of league tables such as The Times Higher Education World University Rankings or the Quacquarelli Symonds (QS) World University Rankings. Even though governments do not base their grants to universities on these tables, students often use these rankings to make decisions about which university to attend. This means the ranking influences the number of students enrolled in the various universities significantly, which affects government funding. Therefore, the universities experience a great deal of competition for students and government funding.

Research on performance measurement system application in the higher education sector has examined why and how performance measurement systems have been implemented in universities and their consequences on the university management and the working environment for academics. For example, some research examined the way the Balanced Scorecard was being applied in universities (Chen et al., 2006; Philbin, 2011; John Taylor & Baines, 2012; Umashankar & Dutta, 2007; Vinten et al., 2005; Zangoueinezhad & Moshabaki, 2011). Umashankar and Dutta (Umashankar & Dutta, 2007) proposed a framework of performance indicators for academics and university under the Balanced Scorecard's four perspectives and demonstrated how this system could be an effective tool to evaluate the performance of both universities and academics (Vinten et al., 2005). They found the benefits of the Balanced Scorecard that had been found in private sector also

applied to academic institutions. The use of the Balanced Scorecard was found to help academic administrators to focus on strategic targets to improve institutional effectiveness and the accountability of the university to the government and the public (Vinten et al., 2005).

Another focus was how the application of a performance measurement system brings about changes to the university management environment and the work-related behaviours of the staff. Broadbent (2007) discussed the application of a performance measurement system in higher education institutions in the UK. She argued that even though this application gave academic-management much more control than before, academic-managers were reluctant to implement it. The reason was that the move to more managerialism in higher education institutions had caused many academics to become 'hybrid managers' who also hold academic positions. They were expected to meet the expectation of academics, higher-level managers and themselves. Thus, academic-managers were facing more pressure than before and this caused tension and stress for them. This result confirmed the findings of Hellawell and Hancock (2001), who found that academic-managers had difficulty being both managers and academics at the same time. They found it hard to cope with the external pressure to become more managerial while maintaining a good academic profile. The collegiality in the decision-making process in the academic environment seemed to persist, making it harder for the academic-manager to perform their manager role professionally (Hellawell & Hancock, 2001). The intensive use of quantitative measures (e.g., Research Assessment Excellence) to measure research performance is said to increase the promotion opportunities and material benefits for academics who have the ability to publish in high-ranking journals, while decreasing the opportunities for academics who publish less but are more active in teaching. This research ranking is controversial, because Research Assessment Excellence panel members are academics themselves, which gives rise to concern regarding their objectivity. Also, the application of a performance measurement system in higher education institutions, as a response to external pressure, can also lead to decoupling between the formal system adopted and actual organisational practice (Modell, 2003), or symbolic violation, with management developing their own internal control system and participants involved in their own subjugation (Agyemang & Broadbent, 2015).

Many studies have focused exclusively on examining the performance measurement and evaluation practices for academics, particularly the performance measures being used to measure and evaluate their teaching and research performances and how the use of these

measures affect their work attitudes. Most of the researchers reported that compared to the past, the work attitude of academics had become significantly more negative, as they no longer enjoyed the working environment in which they could teach and conduct research (Barnett, 2003). Ter Bogt and Scapens (2012) examined the consequences of transitioning to a quantitative performance measurement system on academics' work-related perceptions. They found that the move to quantitative performance measures for academics' performance led to stress and anxiety among academics, as they were forced to compete in terms of publications. Thus, they were under great pressure to produce quick research to meet the research performance expectations. The pressure to teach well and improve student satisfaction had also increased, to ensure improvement in the universities' rankings. This system was said to have the potential to bring more harm than good for academics' motivation and performance. These findings were consistent with those of Jeannette Taylor (2001), who also found dissatisfaction and stress among academics because of the application of performance indicators that focused on quantitative output and research performance more than teaching performance. This was leading to academics choosing to pursue a career of research *or* teaching, rather than research *and* teaching as in the past (Neumann & Guthrie, 2002). A study by Kallio and Kallio (2012) also showed that the use of quantitative measures for performance management in universities negatively affects the intrinsic motivation of academics. Their survey of academics in 12 faculties across Finnish Universities revealed a high level of dissatisfaction among academics, who perceived that the use of quantitative performance measures focused on the quantity rather than the quality of their academic work. This was said to contradict with the traditional view of academic work as creative and knowledge intensive, with quality being the most important performance aspect. They concluded that this evidence justified the design of special performance evaluation criteria for expert work.

All of these studies confirmed the argument that the use of quantitative performance measures, such as a student evaluation score for teaching performance, Research Assessment Excellence for research performance, or league tables for overall university performance, creates problems for academics (Cave, Hanney, & Henkel, 1995; 1989). One reason is that the measuring power of these measures is problematic, owing to their construction process. In particular, student evaluation measures the satisfaction of the students with regard to the teaching of the academics, but it is ambiguous whether high student satisfaction always coincides with high teaching performance and whether student satisfaction can indicate the amount of effort the academics invested in their teaching

activities. Additionally, as noted earlier, the use of Research Assessment Excellence has increased the importance of peer reviews and the professional reputation of academics, which is said to be political and subjective (Cave et al., 1995). The consequences of using those quantitative measures in performance appraisal is not simply that academics' primary activities have been limited to producing publishable research papers and teaching in a way that the students can feel satisfied; academics no longer have the time and opportunity to be involved in public debates and knowledge (Barnett, 2003).

It can be seen that the literature about the application and consequences of performance measurement systems for higher education institutions in general, and for academics in particular, is rich. However, consistent with the literature on behavioural research in performance measurement practice, little is known about the process of how academics and their evaluators interact in the performance measurement practice. All of the studies reported on the use of different performance measures for academics' performance evaluation and observed different work-related behaviours that were said to be consequences of these performance measures. As discussed in the review of behavioural research in performance measurement practice, interactional factors such as participation in performance measurement practice or workplace relationships have been found to relate to psychological factors such as motivation, emotions, perceptions and knowledge of employees as they engage in performance measurement practices. Thus, understanding the process by which academics and their evaluators interact with each other may help to explain how the performance measurement practices are produced during their interactions.

2.4.1 Performance measurement practice in higher education in Vietnam

As with the New Public Management trend in other countries' universities, the Vietnamese higher education sector has undergone a reform called Higher Education Reform Agenda (HERA). HERA focuses on improving the efficiency, effectiveness and competitiveness of HEIs, as well as making HEIs accountable for wide variety of stakeholders, including fund providers, students, and public and social justice. These are all typical characteristics of New Public Management, with the use of managerialism as both a technique and an ideology (Broadbent, 2007).

Higher education reform has received considerable attention and investment from both government and non-government organisations. As Victoria Kwakwa, World Bank

Country Director for Vietnam, said in the announcement of an investment of US$50 million for Vietnam Higher Education Reform:

> Improving education outcomes for the population is an important part of Vietnam's economic and social development agenda, and has been defined as one of the three breakthrough areas in its Socio-Economic Development Strategy for 2011–2020. (World Bank, 2013)

The HERA was first introduced in 2005 with a vision to 2020 of transforming Vietnamese higher education from being a weak and inefficient system to being a strong, research-concentrated and highly competitive system (Harman et al., 2010). As one of the most important objectives of HERA is to strengthen quality, a great deal of emphasis has been placed on improving the international recognition of academic qualifications, the teaching and learning environment, and research and research commercialisation (Harman et al., 2010). As the performance of academics is critical for increasing the quality of higher education institutions, the World Bank's Three Phases Higher Education Development Policy Program notes 'strengthened quality covering improve of research and teaching' as the third phase of the reform agenda (World Bank, 2015).

Although there has been much research into Vietnam's higher education sector reform, most of the studies were conducted to meet the World Bank's need for information for funding and supporting decisions. These studies focused on macro-level issues in Vietnam's higher education, with little attention to the micro-level practices in schools or departments (Harman et al., 2010; Hayden & Lam, 2010). Harman et al. (2010) publication was an effort to compile the research about Vietnamese higher education from independent Vietnamese and international scholars. Even though the edited book provided a very good insight into Vietnamese higher education and reform, it did not cover research into performance measurement systems and practices for academics in public universities.

Given that a priority of HERA is to improve academics' teaching and researching quality, it is important to understand how academics performance is measured and whether they have changed their behaviours, as expected by HERA. Thus, an understanding of academics' performance measurement practices will help universities and policy makers to have better insight into the public universities so that they can build effective action plans for next operation agenda.

2.5 Research objectives

Based on the above discussion of the current situation in research into performance measurement practice, for academics and the higher education sector in general and in Vietnam in particular, this study's objectives were as follows:

1. To address the gap in the literature on behavioural research in performance measurement practice: how actors interact with each other in the performance measurement practice and what motivates them to enact those behaviours; and how interactions among the actors can be structured.

2. To address the gap in the literature on performance measurement practice in the higher education sector: how academics and their evaluators interact with each other in the performance measurement practices and how their interactions produce the practice.

3. To increase understanding of the systems and practices of measuring and evaluating the performance of academics in Vietnamese universities, to support the reform of Vietnamese higher education.

From these objectives, the overarching objective of this study was as follows:

> To develop an understanding of the motivations, interactions and structuring process of the performance measurement practices of academics in a public university in Vietnam.

2.6 Development of research questions

To achieve the aim of understanding the motivations, interactions and structuring of individuals' behaviours in performance measurement practice, a theoretical framework that offered insight into both psychological behaviours and interactional behaviours was required.

The literature review showed that even though behavioural issues can be connected in some ways, it is hard to draw a comprehensive picture of human behaviours in performance measurement practice because researchers have reached their conclusions using a range of theories from different disciplines, such as psychology, economics and sociology. These theories explain a particular aspect of human behaviour or the practice from the macro

level. Thus, it is difficult to compare and combine the research results across different studies. In those studies, the two strands of theories that are used most commonly are 1) motivational, cognitive and social psychological theories and 2) institutional theories, such as New Institutional Sociology and Old Institutional Economics.

Psychology theories have been used to examine behaviours in performance measurement practice from the motivational, cognitive and social perspectives[8]. Motivational theories assert that some motivational sources such as goals, target, compensation or justice can drive human behaviour and if a performance measurement system can be designed or used in such a way that it arouses these motivational sources directly or indirectly, it can change human behaviour. Cognitive psychology attributes the roots of human behaviour to the human's limited information-processing ability, which can be influenced by cognitive ability or external conditions such as knowledge, experience and (accounting) information. Social psychology theories explain that human mind and behaviour are influenced by social factors such as social identity, social relationships or social interactions.

While psychology theories are widely used in examining behaviours in performance measurement practice, they help researchers to answer the question only of whether there is any relationship between human behaviours and issues in performance measurement practice. Some popularly examined issues are system design, performance measures selection, weighting and combination, fairness, clarity of using measures for evaluation, and the presentation and quality of information produced by the performance measurement system. Even though these theories explain human behaviours in performance measurement practice, they do not help us understand how performance measurement practice is produced, embedded and evolved in the day-to-day actions of organisational actors. To obtain this understanding, the focus turns to the overall process of how actors actually participate in a performance measurement practice. To understand performance measurement practice as collection of human behaviours, more appropriate theories are New Institutional Sociology (Chang, 2006; Hussain & Hoque, 2002; Modell, 2001, 2003; Modell & Wiesel, 2008; Yang & Modell, 2013), Old Institutional Economics (Burns & Scapens, 2000; Scapens, 1994b), Structuration Theory (Conrad & Uslu, 2011; Giddens, 1984), Practice Theory (Cruz et al., 2011), Actor Network Theory (Arnaboldi & Azzone, 2010; Latour, 1987) and Social Network Theory (Masquefa, 2008)[9].

[8] See Appendix 6.
[9] See Appendix 7.

New Institutional Sociology (DiMaggio & Powell, 2000) helps to explain how the adoption of a performance measurement system is influenced by different external and internal factors (Hussain & Hoque, 2002). It is also used to explain the issue of the decoupling between a formal system and the actual practice that occurs because of conflicting interests and social pressure among the decision makers (Modell, 2001). While New Institutional Sociology seeks to understand performance measurement practice at the organisational level, Old Institutional Economics, Structuration Theory and Actor Network Theory provide a micro approach to explain how management accounting practice is embedded in the daily organisational operation through the actors' (inter)actions. With regard to Old Institutional Economics, Burns and Scapens (2000) described management accounting practices as a collection of rules and routines that are created through the day-to-day actions of organisational actors. There are three interrelated concepts in Old Institutional Economics: *rules, routines* and *institutions*. Rules are a formalised statement of procedures such as the procedures of measuring performance. Routines are procedures used by organisational members, such as what people do when they measure the performance of departments or subordinates. Institutions are routines that are embedded deeply in the organisation, disassociated from the context and taken for granted. Rules can become routines if they stay long enough, so that people become programmed to perform the procedures. Thus, management accounting practice can be seen as a constantly changing process, as when actions are performed every day, they contribute to the changes of management accounting rules and routines in organisations (Burns & Scapens, 2000).

Structuration Theory (Giddens, 1984) has been used in accounting research for nearly 30 years (Englund, Gerdin, & Burns, 2011). Structuration Theory examines the social system and social structures and the way they influence each other. Social systems are patterns of social relationships across time and space, which can be understood as human being's actual practices in their day-to-day lives. Therefore, social systems are bounded by situations, time and subjects. A social structure consists of institutionalised rules and resources for human behaviour; these are not bound by time, location, context or specific subjects (Giddens, 1984). There are three linked dimensions of social structures: structure signification, structure dominance and structure legitimation. *Structure signification* acts as an interpretive scheme through which meanings of social actions are defined. Through meaning assigned by structure signification, some social actions become the *dominant* rules and resources, which then become the *legitimised* norms. However, Giddens' focus was not on the components of social systems and social structures, but was on the

interrelationship between social systems and social structures. According to Giddens, actors produce daily actions and interactions with others; these (inter)actions produce social structures over time; these social structures then influence the subsequent (inter)actions of actors.

Actor Network Theory (Latour, 1987, 2005) has been used to explain how a management accounting technique is produced through the interaction process between the tool itself and a variety of internal and external users. This theory assumes that action is not done by actors deliberately, but is delegated to actors by others because the actors have the capability of doing the action. It stresses that an actor never acts alone, but must act in a play in which there are many other actors. That is, the actors interact with other actors (including non-human objects) and the course of action is the process of interaction between the human and non-human participants.

These theories share some common features. First, all of the theories stress the importance of the action and the actors. Actor Network Theory shows the link between the actors and the courses of action carried by the actors. Old Institutional Economics emphasises that action is the most basic level in the rules-routines-institutions process; actions are shaped by institutions and contribute to the change of those institutions over time. Likewise, Structuration Theory considers actions are the key to producing social systems and social structures. Second, all of the theories highlight that through the process of interaction between actors and institutions, structures or innovation become embedded and popularised in the organisation. Old Institutional Economics proposes that through the interaction of actors, a stock of taken-for-granted rules for behaviour is established and maintained, evolving over time. Similarly, Actor Network Theory claims that during the interactions of actors, an association is formed and controversies are negotiated to maintain the interests of various actors in groups, which enable the development of innovations. In Structuration Theory, the social system produced by the daily actions of actors can become social structures that provide an interpretive scheme, revealing the dominant forces and legitimate guides for the actors' behaviours. However, the questions of how actors interact and how their interactions (re)produce institutions or structures are not addressed adequately by these theories.

The problem of theories used in the current research on behaviours in performance measurement practice is the use of a single theory, or the use of multiple theories that have a similar paradigm. This problem was identified by Young and Preston (1996), who argued

that the use of single theories made it difficult for accounting researchers to develop theories that helped in understanding accounting practice comprehensively. Modell (2013) supported the use of plural theories in understanding accounting practice in the public sector. This is because public organisations often face the dilemma of conflicting social interests and economic interests and thus, plural theories may help to explain different facets of public organisations' accounting practices. Similarly, Hoque et al. (2013) argued that as different theories can explain different aspects of a phenomenon, the use of triangular theories can help to explain a social phenomenon in a more comprehensive way. Behavioural research into performance measurement practice has either used single psychological or sociological theories, or has used them in the same study but has not blended them. For example, the use of motivational theories can help to understand the motivational effect of performance measurement practice and the use of institutional theories helps to explain the decoupling process or management accounting changes. However, they cannot help with understanding how the motivations of organisational actors lead to the decoupling process or to changes in management accounting practice. It would be difficult to gain understanding of the process of interactions between actors and motivations for their interactions through the separate use of these theories. For this task, a framework that blends psychological theories that explain motivational sources and sociological theories that explain the interactional process, is required.

In this study, a new framework was developed to accommodate an explanation for both the motivational *and* the interactional behaviours of individuals as they participated in the performance measurement practice of a Vietnamese public university. This framework was built from J. H. Turner (1988) Social Interaction Theory. J. H. Turner (1988) proposed a framework that blended theories of motivation, interaction and structuring, with the aim of providing a detailed explanation of how actors interact with each other, what triggers their interactions and how their interactions become structured over time. He selected matching theoretical concepts in theories of motivation, interaction and structuring to make a comprehensive and dynamic framework of social interaction among individuals. His theory is an example of theoretical pluralism (Hoque et al., 2013) because it is more than a pool of separate theories; plural theories are blended into a single framework. More importantly for this research, this theory fitted well with the study's research objectives.

Social interaction refers to the situation where the behaviours of an actor are consciously reorganised by, and influence the behaviours of, another actor and vice versa (J. H. Turner, 1988). Social interaction goes through three interrelated processes: motivational processes,

interactional processes and structuring processes. In the motivational processes, the actors are motivated by various personal needs to mobilise energy and engage in interaction with other actors, with the purpose of satisfying their needs. In the interactional process, the actor sends signals and interprets the signals of other actors and himself. As the signalling-interpreting processes occur, a structuring process also occurs; when actors achieve mutual agreement of signals and meanings, structures are formed (J. H. Turner, 1988). The structures formed through stable interactional arrangements act as a framework to guide the subsequent interactions of the actors.

Social Interaction Theory implies that organisational practices, as any social practice, are not produced through action, but through *social interactions* among organisational actors. It emphasises that studying action alone can never lead to an understanding of how social practice is produced. This is because as individuals enact behaviours, they do so in interacting with other objects, both human and non-human. Thus, an understanding of performance measurement practice can be obtained only by analysing the social interactions among the users of a performance measurement system. By understanding the social interactions among the actors, researchers can explain how and why a particular performance measurement practice is formed, evolved and structured the way it is. This Social Interaction framework is discussed in detail in Chapter 4: Theoretical Framework.

Based on Social Interaction Theory, an understanding of performance measurement practice can be obtained through an examination of the interactional process among actors, the motivations that induce their interactional behaviours and the consequences of their social interactions. These are the core ideas built into the four research questions of this study, as presented in Chapter 1.

2.7 Conclusion

This chapter has provided a review of the research into performance measurement practice in general and in the higher education sector. The gaps in behavioural research into performance measurement practices have been revealed and these became the motivations for this study. Based on the gaps in the literature, the objectives of this study were to explore 1) how actors interact in performance measurement practice; 2) the motivations for their interactional behaviours in performance measurement practice; and (3) how social interactions among actors can produce performance measurement practice.

The chapter has discussed the limitations of the current theories in understanding the interactions of actors in performance measurement practice. Social Interaction Theory was introduced as a theoretical framework that fitted well with this study's research objectives. Based on this theory, four research questions were developed to achieve the stated research objectives. The next chapter provides an overview of the higher education sector in Vietnam.

Chapter 3: Overview of Vietnam's Higher Education Sector

3.1 Introduction

This chapter provides an overview of the higher education sector in Vietnam. First, Section 3.2 discusses the historical and cultural characteristics of Vietnamese educational higher education. This is followed by a discussion of the political, economic and institutional settings for higher education institutions in Vietnam. Section 3.3 provides information about Vietnam's higher education reform and the way this reform has attempted to change the institutional setting of the sector. Vietnam's higher education reform is then compared with higher education reform in some other countries in the world. The chapter concludes with a short summary.

3.2 Historical features

Vietnam, officially known as the Socialist Republic of Vietnam, is a Southeast Asia country with about 90 million people. Historically, the Vietnamese have experienced many wars to protect its territory. From 111 BC, Vietnam was occupied by China and through many defensive wars, it gained independence in AD 939. Since then until mid-19th century, Vietnamese royal dynasties had led the country and expanded the territory to its current size. From 1862, the French ruled Vietnam for approximately 80 years until they were expelled from Vietnam in the French Indochina war. From 1954 to 1975, Vietnam was at war with America, which established a Vietnamese government in South Vietnam to serve their interests in Vietnam. After 20 years of dominance, in 1975, America was defeated by the Communist army, which was supported by the Soviet Union. Thus, Vietnam has been influenced by the Chinese, the French, the Soviet Union and America. This has affected the Vietnamese personality and social and cultural characteristics, as well as education.

The first university in Vietnam was Van Mieu, or Temple of Literature, which was built in 1070 under the Ly Dynasty. During this time, the biggest influence was Confucian ideology, 'first is to learn ethics, second is to learn knowledge'.[10] Ethics in Confucianism is to respect the king (the leader, teachers and parents, especially the father) and to forgo personal benefit for the national benefit. The influence of this ideology remains. For example, the sentence, 'First to learn ethics, second is to learn knowledge' is written on

[10] This sentence is translated from Vietnamese 'Tien hoc le, hau hoc van'.

the classrooms walls of all schools, at all levels, in Vietnam and there is an annual celebration of Vietnam's Teacher's day on 20 November. The Van Mieu ceased to operate during the Nguyen Dynasty, which in 1779 built a new imperial academy in Hue, the capital city at that time. Under the French protectorate, Van Mieu was known as 'Monument Historique'.

During the period of French occupation, the University Institute of Indochina (Université Indochinoise[11]) was established in the Indochina Federation in 1906 by the French colonial government. Since then, higher education in Vietnam has followed the French style, which has many training areas within one university. After the August Revolution in 1945, when France was defeated and withdrew from Vietnam, the University Institute of Indochina was renamed Vietnam National University. Today it is known as Vietnam National University in Hanoi.

Under the period of Soviet influence from 1945 to 1986, universities and colleges were established by ministries and provinces. Universities and colleges specialised in some particular areas and focused on either teaching or research, depending on their mission. Thus, there was a separation between teaching and research responsibilities, with the establishment of research academies that focused purely on research and universities that specialised in teaching. Further, a large number of academics and high-quality labourers were sent to Russia and other Soviet Union countries to study and came back to hold management positions in governmental agencies and public organisations. They shaped the working style and organisational culture according to Soviet Union styles, with a high level of bureaucracy and power concentration (Dao & Hayden, 2010).

After 1986, with the transformation of the national economy, the first and most important change in higher education was abandoning the Soviet model of higher education. In 1993, the Communist Party made a strategic commitment to reform all aspects of the higher education sector, including size, scope and forms of HEIs; governance of HEIs; finance mechanisms; students, staff and curriculum design; and research activities (Hayden & Lam, 2010). From 2000, with the establishment of large, unified, research-oriented universities as a replacement for small, specialised colleges and institutes, the traditional Soviet system of higher education was officially abandoned (Hayden & Lam, 2010).

[11] This is translated from the Vietnamese name, Vien Dai hoc Dong Duong.

These days, after being influenced by Chinese, French and Soviet Union styles of education, Vietnam's higher education is moving towards the Western style. In terms of ideology, the long occupation by Chinese dynasties has meant that Confucian ideology is deeply embedded in Vietnamese personalities. The support of the Soviet Union in training Vietnamese academics and labours means that the post-war generations have been influenced profoundly by Marxism-Leninism.

3.3 Modern higher education in Vietnam

3.3.1 The governance of Vietnamese universities

3.3.1.1 National settings

The governance of the higher education sector in Vietnam resembles the governance of the country, which is characterised by three features (Dao & Hayden, 2010). First, Vietnam has a single Communist Party that is responsible for leading the state. This means there are two parallel lines of regulations: one is the constitution made by the Congress and the second is regulation and law made by the state. The regulation and law must be consistent with the Congress Constitution, which represents Communist ideology. This translates into higher education governance, as within higher education institutions, all decisions made by rectors need to be approved by Communist Party representatives at the higher education institution level to ensure the decision is consistent with Communist ideology.

The second feature is that despite a strong commitment to Marxism-Leninism and the thoughts of Ho Chi Minh, Vietnam has moved towards a regulated market economy in which market-based behaviours and private ownership are accepted in all economic activities (Dao & Hayden, 2010). This creates a conflict between ideology and reality, which is translated into the contradictions in the management of higher education institutions. Although there is strong, centralised governance from the state regarding all academic and non-academic matters (e.g., there is a quota for the maximum number of enrolments, and Marxism-Leninism and the thoughts of Ho Chi Minh are compulsory courses for all students), higher education institutions are required to respond to market forces by establishing more privately owned HEIs or increasing the tuition fees for private students. This situation is evidence of a conflict between a commitment to socialism and a response to market forces.

The third feature is that the regulatory environment in Vietnam is more concerned with day-to-day issues than with providing a broad legislative framework (Dao & Hayden, 2010). Further, the law tends to be written in a way that allows for subsequent interpretations by ministries that are made for specific circumstance. This means the law is not detailed and need to be interpreted by ministerial decrees, circulars and decisions, which are issued to solve the practical and implemental issues. Thus, instead of drafting the law before implementation, the law is often a collection of accumulated resolutions, decrees or decisions issued by government agencies and related ministries. For example, the Law of Education 2005 is an update of the Law of Education 1998, in addition to all the resolutions, decrees and decisions issued from 1998 to 2005. This reflects the bottom-up nature of the law-making process in Vietnam, which can be translated into the way in which policies and regulations in higher education institutions are made.

3.3.1.2 Institutional setting

Because of high centralisation, higher education institutions in Vietnam do not have a high level of autonomy, including both substantive autonomy and procedural autonomy. Substantive autonomy refers to the authority being able to decide on academic and research policies and areas, award degrees, design curriculum, select students and offer programs. Procedural autonomy refers to autonomy relating to non-academic affairs such as financial management, human resources management and budget planning (H. De Boer & File, 2009). Most universities and colleges in Vietnam come under the management of the Ministry of Education and Training (MOET), but some specialised universities and colleges come under the control of line ministries (Hayden & Lam, 2010). The MOET is responsible for advising the government on education policies, setting education standards and financial issues. The MOET also allocates enrolment quotas, allocates government funds for HEIs and approves curriculum frameworks.

Universities and colleges are led by a rector or president, who is appointed by the MOET or line-ministers. For example, the President of Gamma University was appointed by the Minister of MOET; the Director of the Academy of Banking was appointed by the President of the State Bank of Vietnam. The office of rector is an established seat of power, given by the law, but does not have the autonomy to decide their own academic programs, curricula, academic standards or academic work conditions. These matters are mainly decided by the MOET. However, they do have the power to appoint the senior management team, make recommendations for promotions to professorial levels, influence the

promotion of non-professorial staff and allocate discretionary funds (Dao & Hayden, 2010).

3.3.1.3 Higher Education Reform Agenda (HERA) and the institutional setting

In 2005, HERA was adopted by the Vietnamese Government. HERA proposed 32 measures to improve institutional settings, governance, infrastructure and education as well as the training quality of HEIs (Harman et al., 2010). One of these measures focused on improving the level of substantive and procedural autonomy for HEIs. HERA proposed to eliminate the line management of specialised ministries, to give public universities legal autonomy in appointing their own leaders to decide on training, research and teaching programs, as well as budget planning and human resource management (Hayden & Lam, 2010). However, this policy would give more power to the MOET to control curriculum design, awarding degrees, quality control and allocation of enrolment quotas. There was strong resistance from the line ministries towards this policy, which would eliminate the line ministries' benefits associated with staff appointments and funding allocations for public universities. In addition, the resistance came from institutions themselves, owing to the potential for increased responsibility in making decisions relating to income and expenditure, as well as academic matters. Operating under line management for so long had meant the managers of higher education institutions did not have these skills. Thus, even though the reform agenda insisted on more academic and non-academic freedom for public universities, control was transferred from government and other line ministries to the MOET (Dang, 2009).

Another HERA policy was to establish a governing council in each public university. This council is responsible for university's missions, goals, strategic plans, building regulation and rules, approving important expenditure decisions and supervising the implementation of democratisation in the institutions. The council members comprise one chairperson who is not the rector, the Party Committee secretary, the heads of constituent schools and faculties and the heads of various social groups (e.g., Labour Union, Youth Union, Student Association, women's association and veterans association). The composition of the governing council is to ensure there is a community-based governing principle. However, through the stakeholders in the governing council, the unions and social groups can also influence the training programs in higher education. This would create a challenge in balancing the influence of unions, groups and the professional autonomy of academic staff.

HERA also proposes to transfer financial autonomy to higher education institutions. Traditionally, government funding has accounted for 60% of all income sources for public higher education institutions; tuition fees and other incomes have accounted for only 40% (Hayden & Lam, 2010). Government grants were allocated by the MOET to public universities according to the number of enrolments, which were allocated by the MOET. In other words, public universities did not have to compete for funding and performance was irrelevant in funding allocation. Under HERA, public universities are encouraged to be financially independent and have some freedom in deciding how to use their money. For the first time, some public universities, including Gamma University, now have permission to decide their own tuition fees for all education programs, even though there is still a control over the maximum tuition fees. However, they do not have autonomy in deciding on their enrolment quotas and capital expenditure. In other words, public universities have been given a limited degree of procedural autonomy and no substantive autonomy (Dao & Hayden, 2010).

3.3.2 Vietnam's higher education reform and higher education reform in the world

The reform of Vietnam's higher education sector has some similarities to the reform that followed the New Public Management trend in developed countries, such as the view of education as a service and students as customers; an emphasis on efficient management and operation; and encouraging a competitive market for higher education institutions. Although the reform in Vietnam has given HEIs more freedom, the level of substantive and procedural freedom is still low, as the MOET still controls most academic and non-academic matters. In European higher education reform, the level of direct control by government was reduced and replaced by new actors at the national level, such as ministries of economic affairs and public agencies such as research councils, funding councils and quality control agencies. The role of government became one of creating a fair, regulated environment in which these agencies could function, as well as managing the contractual relationships between government and agencies, and agencies with each other.

Efficiency in the higher education sector, especially in public universities, has been an important area of reform in both Vietnam and other countries of the world. Many studies have examined the effects of globalisation and tight control over public spending on higher education reforms (Aspromourgos, 2012; Broadbent, Gallop, & Laughlin, 2010; Deem, 1998, 2000; Deem & Brehony, 2007; Neumann & Guthrie, 2002), as well as the effects of

the 2008-2009 global financial crisis (Altundemir, 2012; European Commission/EACEA/Eurydice, 2013). In most countries, the economic crisis and subsequent financial distress reduced the budget for public expenditure, including funding for higher education, accelerating reform in the higher education sector.

In Vietnam, the slow growth of the economy as a result of impact from the financial crisis and increased public debt led to the Government reducing funding for public universities and transferring the responsibility for the tuition fees to society. Further, the demand for high-quality labour as a result of Vietnam joining World Trade Organisation required improvements in education quality. Although the motivation for reform came from the internal demand of economic development, the funding for reform was sourced from international organisations such as World Bank and the International Monetary Fund. Therefore, the reform agenda was developed with the support of experts appointed by the World Bank and progress in achieving this agenda was evaluated by the same experts. Measures for improvement, such as establishment of multi-stakeholder governing councils within higher education institutions, quality assurance and accredited programs, and increased institutional autonomy, were evaluated as slow in changing but meeting a satisfactory level. However, since the completion of the World Bank evaluation reports, the current situation of implementing these policies in individual HEIs (World Bank, 2014, 2015) has not been understood thoroughly.

3.4 Conclusion

This chapter has provided a general understanding of the historical, national and institutional settings of higher education in Vietnam. The different policies of the HERA to improve the institutional settings for higher education institutions have been discussed. This chapter has shown that higher education in Vietnam has been influenced by a number of different higher education traditions, including those from China, France and the Soviet Union. The ideologies of Confucianism and Marxism-Leninism have had the greatest influence on Vietnam's education. These historical, national and institutional settings have influenced the way academics, academic-managers and university managers participate in their organisational practices.

Chapter 4: Theoretical Framework

4.1 Introduction

This chapter discusses the theoretical framework used to explain the formation of the performance measurement practice for academics in the researched organisation. First, the original J. H. Turner (1988) Social Interaction Theory is introduced. Section 4.3 describes the process of refining an existing theory to form the theoretical framework that was used for the current study. This is followed by a detailed discussion of this theoretical framework and its use in explaining the performance measurement practice for academics at the researched university. The chapter ends with a short conclusion.

4.2 Social Interaction Theory

This study aimed to understand the interactions between academics and their evaluators as they measure and evaluate the performance of academics, as well as the motivations for their interactional behaviours and how their interactions form or structure the performance measurement practice. In the search for a theory that would help to achieve the research objectives, the researcher discovered J. H. Turner (1988) Social Interaction Theory. This theory explains the way individuals create their own social practice through their social interactions. The theory integrates the psychology theories of motivation (e.g., Freud's model of motivation and Durkheim's model of motivation) with sociology theories of interaction and structuring (e.g., George Hebert Mead's theory of action, Schutz's model of inter-subjectivity and Giddens' Structuration Theory). The combination of important works in the fields of psychology and sociology provides a robust ground for understanding social practices such as performance measurement and management practice, from the psychological level to the structural level. The theory can explains what triggers people to act, how they interact and how their interactions can be structured. As this theory provided a good fit for the research objectives of this study, it became the principle guidance for the researcher in the early phase of the study. The following sections give an overall description of this theory.

According to J. H. Turner (1988), interaction is the most basic unit of human behaviour and to understand social practice, one needs to start with understanding social interaction. Social interactions involve three processes: motivational processes, interactional processes

and structuring processes. These three sub-processes are interrelated and form a continuous process of social interaction. Figure 4.1 shows social interactional processes.

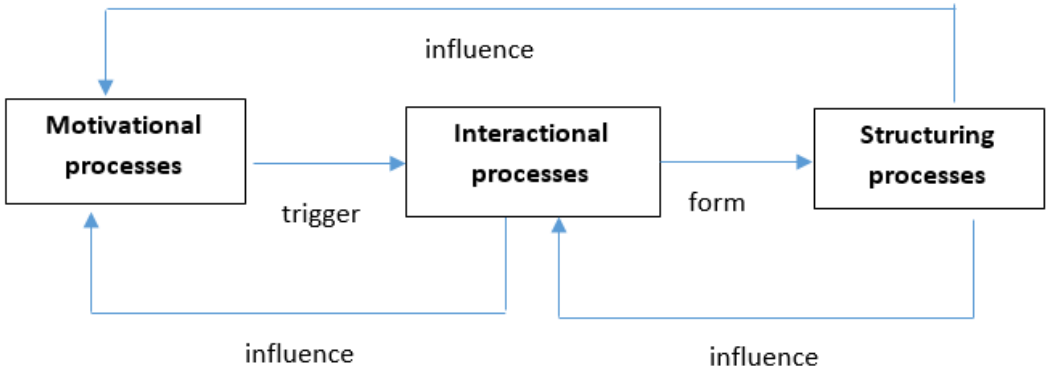

Figure 4.1: The elements of social interaction (J. H. Turner, 1988).

The social interaction process begins when individuals are motivated to exert effort (the motivational processes). Structuration Theory (Giddens, 1984) proposes that action is done intentionally by a knowledgeable actor who always has reasons for his action, which can be known (conscious) or unknown (unconscious) to the actor. In Social Interaction Theory, Turner takes into account both the willing and the unwilling energy that a person uses in dealing with others. Thus, the way Turner understands 'action' is similar to Giddens' understanding. However, Turner only considers motivation to the extent that it triggers an individual to engage in interaction with others. The sources of motivation can be the need for a sense of group inclusion, trust, ontological security and facticity, the need to sustain self-concept and reduce anxiety, and the need for symbolic and material gratification. These needs are interrelated. If they are not met, people experience anxiety and the need to sustain their self-concept. This is the most direct source of motivation for individuals engaging in interaction. The motivational process is presented in Figure 4.2. The alphabet label on a particular arrow represents the order of that process in the overall motivational process. For example, the arrow 'a' indicates that the need for sense of group inclusion influences the need for sense of trust and this process happens first in the motivational process.

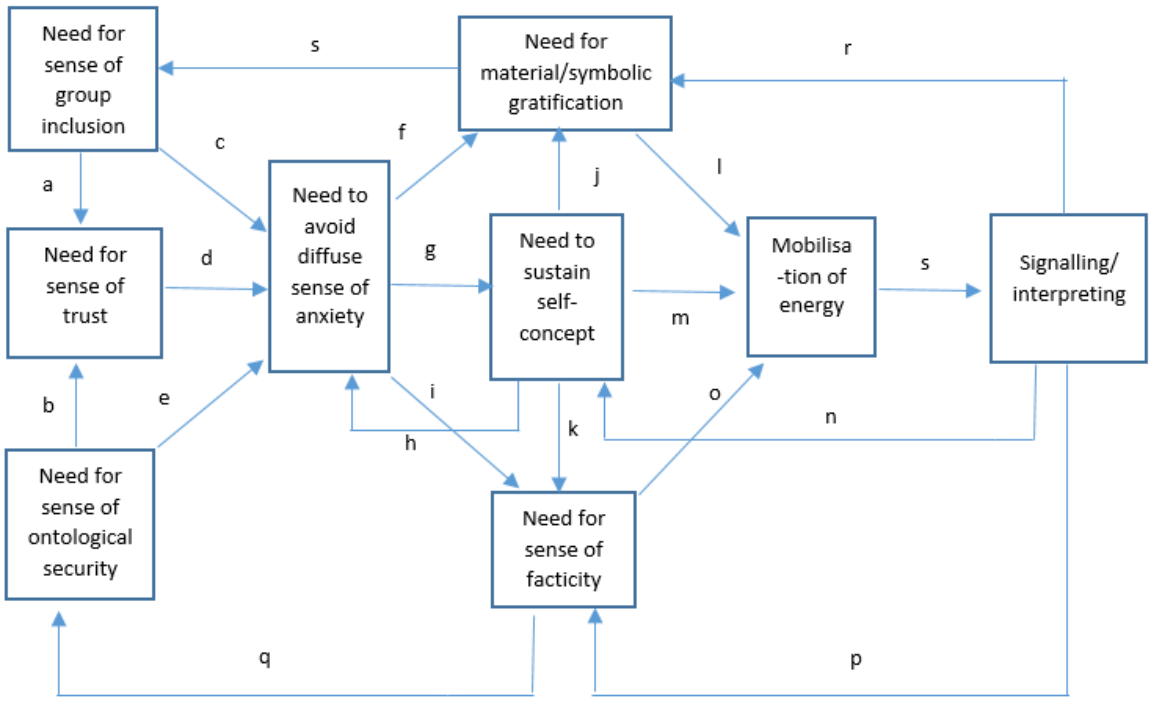

Figure 4.2: Motivational process—Social Interaction Theory (J. H. Turner, 1988).

The interactional process involves an actor sending signals and at the same time, interpreting the signals from others and himself. These signalling-interpreting behaviours rely on a stock of knowledge held by actors, their self-reference and their deliberate ability. During the signalling processes, people make roles, accounts, stages, rituals and claims. During interpreting processes, people take roles, accounts, stages, rituals and claims. Eventually, they achieve mutual agreement regarding the signals and interpretations. The mutual agreements of signalling-interpreting stabilise the interactions. The separation of motivational and interactional processes helps in understanding that the process leads to a particular course of behaviour. The interactional process is presented in Figure 4.3. Similar to figure 4.2, the alphabet label on a particular arrow represents the order of that process in the overall interactional process.

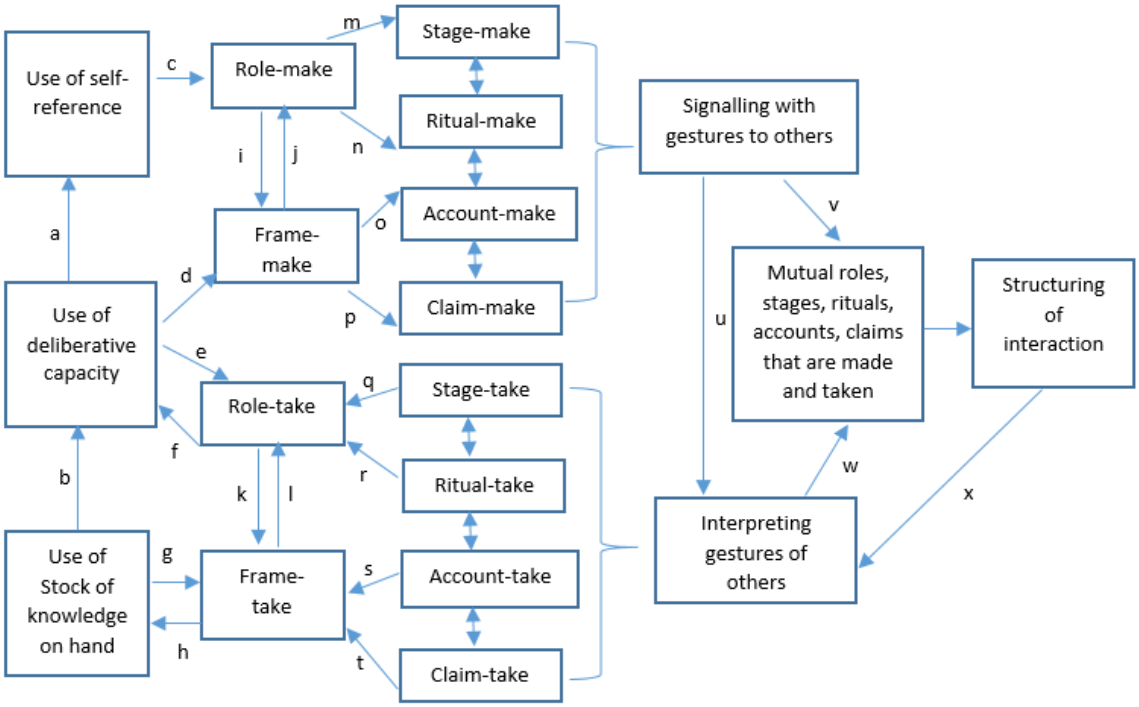

Figure 4.3: Interactional process—Social Interaction Theory (J. H. Turner, 1988).

The structuring process acknowledges that some behaviours are repeated and become routines over a long period. The structuring process seeks to understand how individuals can stabilise their interaction patterns. The theory proposes that social interactions can be structured through six structuring processes: regionalisation, categorisation, normatisation, ritualisation, stabilisation of resources transferred and routinisation. Motivational, interactional and structuring processes are interrelated. On one hand, motivation influences directly the signalling and interpreting activities towards meeting the motivational needs of the people involved. Then over time, the interactions become structured, which shapes the way people signal and interpret their own and others' signals and facilitates a quicker achievement of mutual signalling and interpreting. On the other hand, through the stabilisation of social interaction, the actors can quickly settle into interactional flow and meet their needs. The structuring process is presented in Figure 4.4. Again, the alphabet label on a particular arrow represents the order of that process in the overall structuring process.

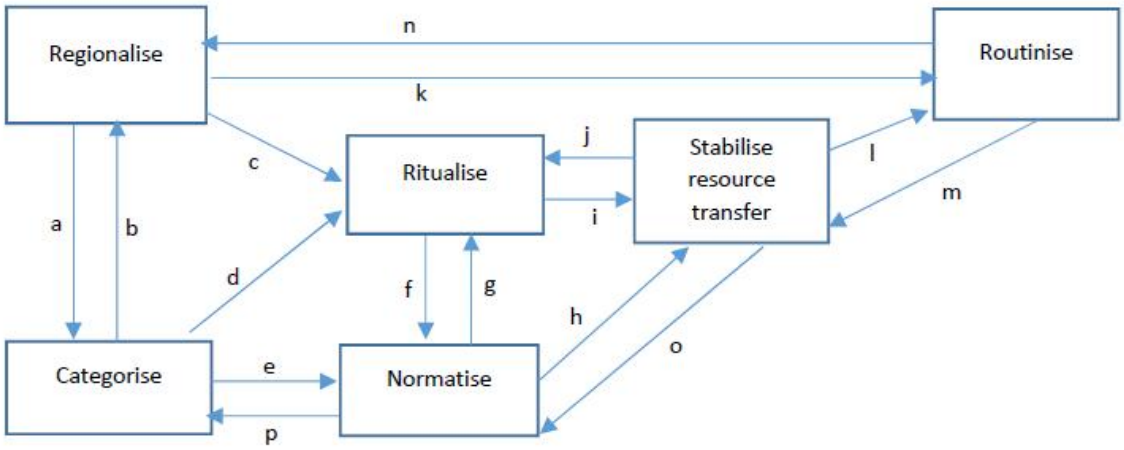

Figure 4.4: Structuring process—Social Interaction Theory (J. H. Turner, 1988).

Social Interaction Theory was used by the researcher as guiding principle through the preparation of the interview guidelines that were used in both the pilot study and the main study.[12] After conducting the pilot study, the researcher developed a theoretical framework, building on Turner's (1988) fundamental idea of motivation-interaction-structuring, with some modifications to reflect the researcher's observation in the research field.

4.3 The Refined Social Interactional Framework

The theoretical framework used in this study was based on J. H. Turner (1988) fundamental idea of social interaction, with some modifications to explain the reality of performance measurement practice in the researched site. The framework was created to address the following observations, which were made by the researcher during the pilot study and analysis of the pilot interview data:

- The 'self' is the owner of other motivational needs.
- Feelings or sensations are associated with motivational needs being met.
- The 'stock of knowledge' is a collection of structuring information and acts as a filtering channel for signalling and interpreting activities.
- The interaction process and structuring process happen simultaneously.

[12]The pilot study and main study are discussed in detail in Chapter 5: Methodology.

Some theoretical concepts in J. H. Turner (1988) model were not included in the framework for this study, to increase its usefulness in explaining the performance evaluation practice at the researched site.

4.3.1 The refined framework image

The refined framework retained the fundamental ideas of the Social Interaction Theory: motivations drive people to act; when people act, they engage in the process of interaction with others; and their interactions structure their practices over time. The structures then influence motivational processes and interaction processes. The Refined Social Interaction Framework is presented in Figure 4.5.

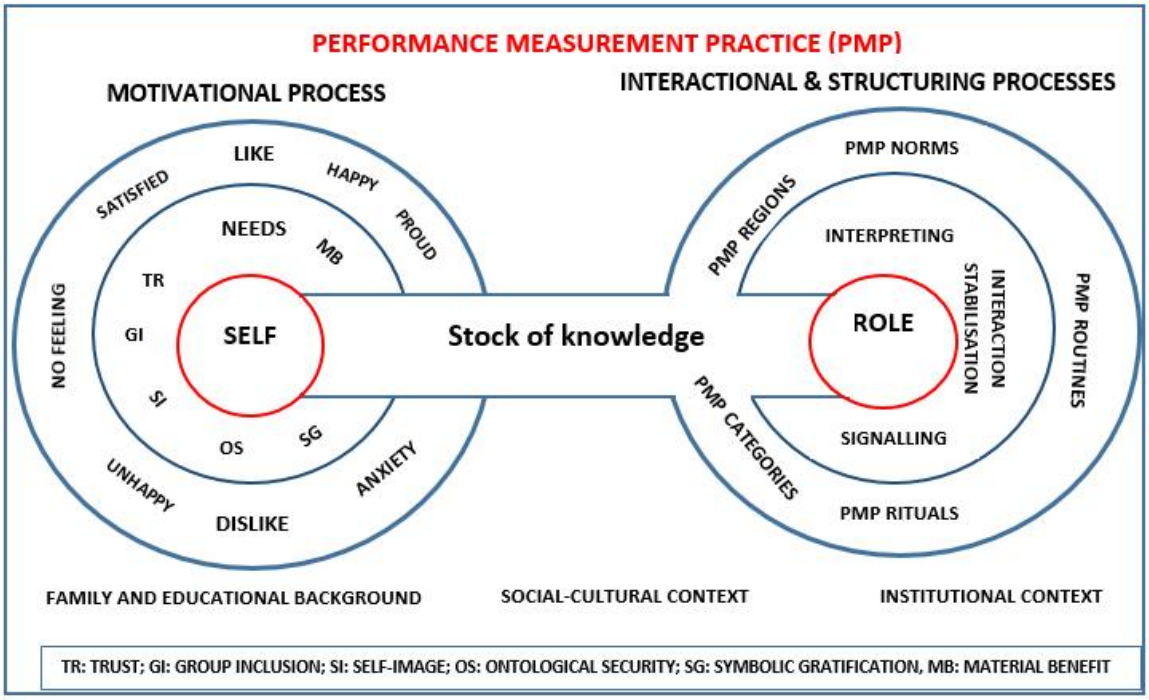

Figure 4.5: The Refined Social Interaction Framework.

The first significant difference from the original Social Interaction diagrams is that rather than having three separate diagrams for the different theoretical concepts and relationships, the refined framework integrates three processes into one flow chart. The researcher is aware that J. H. Turner (1988) created three separate diagrams for the purpose of a detailed understanding of what happens in the motivational, interactional and structuring processes. However, this separation makes it difficult to capture the flowing nature of social interaction. Further, the interactional process and structuring process are combined in the form of a wheel shape with inner rings and outer rings. These illustrate the researcher's observations of the nature of these two processes. In J. H. Turner (1988) diagrams, having

these two processes separated (for the purpose of close examination) created an understanding that the interactional process happens *before* the structuring process. However, the analysis of the data from the pilot study in this current research revealed that the same section of an interview provided information about both the interaction and the structures. Thus, we understand that these two processes happen simultaneously and support each other. Any changes in the motivational process lead to changes in the interactional process, which are reflected in the structuring process and vice versa.

The refined framework includes a factor that was not included in the original Social Interaction Theory (J. H. Turner, 1988)—the context. The pilot study showed that contextual factors play an important role in shaping individuals' motivational needs, their self-concepts and their stock of knowledge and that these influenced their social interactions significantly. The framework is discussed in detail in the following sections.

4.3.2 Motivational process

The refined framework proposes that the motivational sources that trigger people to engage in interactions with others are their self-concept, their needs and their feelings. In these three layers of motivational forces, feelings are the most recognisable and direct source of motivation and self-concept is the deepest and most unconscious motivational source.

4.3.2.1 Feelings or senses

J. H. Turner (1988) placed the need to avoid anxiety in the centre of the motivational process. All other needs, such as the need to sustain self-concept and the need for material and symbolic gratification, aimed to increase the individual's comfort (e.g., sense of ontological security, trust and being in-group) or to reduce the individual's discomfort (e.g., anxiety). The refined framework shares the idea that senses or feelings are the most direct source of behaviour.

Through the pilot study, interviewees often answered the 'why' questions by saying 'because I feel …', which means they first talked about their feelings about issues, then gave reasons for those feelings. This led to the idea that feelings are the most direct and recognisable layer of motivation for human beings. The feelings can be either comfortable or uncomfortable and do not need to have a name. The pilot interviews revealed that even though an interviewee could not name a feeling, he could always say whether he liked it. For example, one interviewee said, 'I do not like the way they evaluate performance and use high-quality resources'. Another interviewee said, 'I am very satisfied with the current

performance measurement practice as I think it is very comprehensive'. Interestingly, many interviewees (whether they had either positive or negative feelings) shared the opinion that they 'get used to the current practice and thus have no feeling now'. Thus, in the refined framework, the feelings are grouped into *like, dislike* and *no feelings*. If we need to name the feelings, then the 'like' feelings may include (but are not limited to) happy, proud, safe, trust and satisfaction. 'Dislike' feelings could include anxiety, fear, discomfort, dissatisfaction or shame. Different feelings could be added to or dropped from the framework, depending on the research finding. The various needs are discussed below.

4.3.2.2 Needs or values

The refined framework proposes that individuals experience different senses (feelings) on the physical level when their needs are met or not met. Needs can also be understood as a domain of values held by individuals (J. H. Turner, 1988). Turner only considered the needs for senses as the motivational sources; the refined framework claims that the senses are result of the needs themselves. On a practical level, if a person has a need and the need is met, the person has a good sense or feeling (Maslow, 1954). If a person considers being a member of a group is important, he has a desire for a sense of group inclusion. Here, needs and feelings have an interdependent relationship. The satisfaction of needs often gives rise to good feelings and good feelings often make the individuals' needs stronger. The more intense the need, the more intense the feeling associated with the need. In many cases, people do not know that they have a need until that need is not met, which stirs up 'dislike' feelings.

In the pilot interviews, some interviewees could easily explain their stated feelings towards particular practices or behaviours, but others could not. Reasons for their actions included group inclusion, symbolic/material gratification and sustaining their self-concept. For example, as the researcher asked about the reasons for their self-evaluation practice, some interviewees revealed, 'I do not want to be different from the rest so I just report as others do'. Thus, they emphasised the importance of not being an outlier. They could not *name* the feeling or sense of not being in-group, but they acknowledged that they did not want to experience it. Another interviewee said she needed 'to enhance [my] image of … academics in students' eyes'. Thus, this interviewee could acknowledge her need to sustain her self-image as an academic. The following paragraphs explain the needs that motivate human behaviours.

The *need for group inclusion* is the need to be involved in and be a part of ongoing social relationships. This need corresponds with Maslow's (1954) need for belonging and love. J. H. Turner (1988) borrowed the term 'group inclusion' from Collins (1975). The term 'group' refers to ongoing interactions among mutually aware actors. Thus, groups can be formed as actors interact and dissolved as interactions cease. If the interactions are temporal and situational, the individuals may need to experience only a low level of a sense of solidarity to feel included. However, when the interactions form part of a permanent relationship, the individuals need a more intense sense of solidarity for their need of group inclusion to be met. When individuals perceive that they are not a part of an interactional flow, they experience anxiety, a 'dislike' feeling (J. H. Turner, 1988).

The *need for trust*[13] is adapted from Giddens (1984). Trust is a well-known factor in motivation theories and in behavioural accounting research (Chenhall & Langfield-Smith, 2003; Lau et al., 2008; Ross, 1994). According to J. H. Turner (1988), the need for trust is the need to know that the responses of others are predictable and patterned, so that they can trust that those people will not do anything unexpected. The expectation or prediction of 'behavioural patterns' is taken from individuals' 'stock of knowledge' (Schutz, 1967). The need for trust is associated with the need for group inclusion because the members of group often exhibit similar behaviours; thus, the actors can predict the other actors' behaviour, which increases their sense of trust.

The *need for ontological security*, adapted from Giddens (1984), is the need to know that things are as they appear to be; in other words, their knowledge about the world is valid. Individuals need to understand 'what is' and 'what exists', to be able to predict and control the situation. People who do not have a sense of ontological security often feel anxiety. Thus, the need for ontological security can be classified in Maslow's (1954) hierarchy as both a safety need and an esteem need. A safety need is a very basic need and can act as a primary source of motivation in dangerous or urgent situations.

The *need to sustain self-concept* was developed from Goffman (1959) suggestion that people build lines of conduct to save and preserve their 'face' or 'self-representation'. Thus, the need to sustain self-concept is the individual's need to sustain a concept of themselves as certain kind of person. This need corresponds with Maslow's (1954) needs for self-esteem and self-actualisation. Satisfaction of this need leads to a person feeling

[13] *Sense of trust* is linked to the *sense of group inclusion* in that if an individual does not have a sense of group inclusion, he does not have a sense of trust as he does not know how others would behave.

self-confident, proud, capable and helpful, which are all 'like' feelings. In J. H. Turner (1988), 'self-conception' refers to both 'core' and 'situational' self-concepts. Core self-concepts consist of permanent attitudes and perceptions about one's own self. Situational self-concepts include attitudes about oneself that are relevant to particular contexts or situations. For example, some interviewees said they conducted research to enhance their self-image as a professor. The self-concept here is 'a professor' and a characteristic of a professor is 'doing research'. Another interviewee said she did not make negative comments to one colleague because they were good friends and therefore, she should not make negative comments to him in public. The self-concept here is 'a good friend' and its characteristic is 'not to give negative comments in public'.

This framework's *need for symbolic gratification* and *need for material benefit* is different from J. H. Turner (1988) 'need for symbolic and material gratification' (see Figure 4.2). In J. H. Turner (1988), symbolic and material gratification refer to props that provide individuals clues to realise their relationship with others in the interaction. In this study, symbolic gratification and material benefit refers to rewards that individuals receive when they interact in a particular way. The pilot study revealed that *symbolic gratification* and *material benefit* were important needs for the academics interviewed and explained most of their behaviours in performance measurement practice. For example, symbolic gratification could be in the form of a certificate or vocal or symbolic recognition of contribution; material benefit could be monetary compensation or a reward that linked to behaviour. The need for symbolic gratification or material benefit can be recognised by individuals easily. J. H. Turner (1988) said this need is the most conscious of the needs, together with the need to sustain self-concept. This was supported in this study, with most of interviewees recalling easily the effect of salary and compensation on their motivation. They said that as there was no direct and immediate material benefit associated with doing research, they were not motivated to put effort into research. These interviewees claimed that they needed to earn money to support their family and thus material benefit was important to them.

In some situations, multiple needs can be activated at the same time and the behaviour can be tailored to meet the most important need of that moment. The relative importance of the various needs can vary in different situations or contexts. For example, in some situations, the need to sustain self-concept may be more important than the need for group inclusion and vice versa. Thus, in the refined framework, all of the needs are placed equally in the ring of needs and values.

Motivational needs and feelings are interconnected. Throughout the motivational process, feelings arise when the individual's needs are not met. All unsatisfied needs give rise to a 'dislike' feeling, or J. H. Turner (1988) 'sense of anxiety', which is similar to the concept of 'impulse' in Mead (1938) and Simmel (1907). When needs are met, feelings also arise but as the needs are met repeatedly over time, the intensity of the feelings may not be noticeable to people. For example, when a person is hungry, he immediately feels it and after he eats, he feels the sense of hunger being reduced. However, if he is never hungry, then he may not notice the feeling of being full. Thus, J. H. Turner (1988) placed special attention on the sense of anxiety, as it is the most noticeable sense to individuals and it is most likely to trigger interaction.

4.3.2.3 Self

The refined framework puts self in the centre as the deepest motivational source. Self is defined as a collection of concepts that an individual draws about himself as an object that has definable shape and character (Mead, 1934). Mead stated that self is not the body. However, my belief is that people have a sense of self that includes their physical self and their psychological self. Physical self is the self that is attached to the physical aspect of being human; the body. People have the idea that they *are* their physical body and that body has a definable shape, which can be good looking or not, healthy or unhealthy, strong or weak, tall or short, and so on. Feelings arise at the physical level. People have a need to sustain the physical self, which explains why people are very concerned about their physical security, health and appearance. Additionally, they need to clear any uncomfortable sensations that are experienced at the body level. Psychological self is the qualitative aspect of a human being, including personality, values and needs.

The pilot interviews revealed that interviewees often explained their behaviour in sentences starting with phrases such as 'I think …', 'I feel …', 'I see …', 'I understand …', 'In my perspective …', or 'In my opinion …'. In other words, they linked their actions to different attributes that were associated with their 'I' or 'my'. This showed that 'self' not only contains the images that people hold about themselves as definable objects but also includes what are deemed to belong to those objects. In other words, the self includes all things that come after the word 'my'. Then *my* needs, *my* perspectives, *my* values or *my* feelings are unique to each individual and people have an idea of self as the owner of those needs, perspectives, values and feelings. One person can have different self-concepts that collectively form his sense of self. Each self-concept involves an image about oneself as

well as what one has to do to sustain that concept. Failing to sustain this concept leads eventually to 'dislike' feelings. Thus, in the refined framework, self-concepts and the need to sustain self-concepts are the originator of body-level sensations (feelings or emotions) and needs. For example in this research, the self-concept of being an academic could lead to the need to sustain an image of academics or the self-concept of being a member in a team could lead to the need for group inclusion.

The construction of the self-concept in the refined framework is consistent with J. H. Turner (1988) implied role of the need to sustain self-concept. In J. H. Turner (1988), the need to sustain self-concept is the most influential need, as it is connected to all other needs.[14] According to J. H. Turner, when other needs are not met, the need to sustain self-concept is not met and individuals experience anxiety, which mobilises energy for individuals to emit signals. In other words, J. H. Turner (1988) implied that self-concept is the root of all needs, so when other needs are not met, the need to sustain self-concept is triggered. The refined framework puts self in the centre, as it is the owner of all needs and feelings. As people view themselves as definable objects, they have their own needs and feelings that are distinct from the needs and feelings of others.

In summary, in the motivational process, individuals are motivated to engage in interactions to satisfy their needs. Having their needs met (or not met) creates feelings. These feelings induce further reactions that aim to clear 'dislike' feelings and regain or maintain 'like' feelings. These needs vary in level of importance, depending on the context or situation. Many needs can be activated at the same time and behaviour will be tailored to meet the most important needs at that moment. The next section discusses the process of how individuals interact with each other through signalling and interpreting.

4.3.3 Interactional process

In an interactional process, individuals send signals to others, interpret each other's signals and adjust their responses accordingly. J. H. Turner (1988) interactional process was constructed by using the most important concepts from the early works of Mead (1934) and Schutz (1967), noting that in this instance, it meant interaction between humans, not interaction between human and non-human objects as in the Actor Network Theory (Latour, 1987).

[14] See Figure 4.2.

The Refined Social Interaction Framework that was developed for this current study reflects the coexisting nature of the interaction and structuring processes. That is, the interactional process and the structuring process occur and exist at the same time and they are mutually dependent. In this framework, the interaction is the core and the structuring is the surface manifestation of it. Changes in the interaction bring about changes in the structuring process (leading to the image of the inner ring and the outer ring of a bicycle wheel); the more stable the interaction is, the more visible and rigid the structuring process appears to be.

4.3.3.1 Roles

Roles are the heart of the interaction process. According to R. H. Turner (1962), roles shape, and are shaped by, identifiable behaviours. The people in each role are expected to enact typical gestures. During social interactions, the actors signal and interpret from one or more roles, such as academics, colleagues, friends, competitors or even family members. In the context of performance evaluation, academics may interact with each other differently depending on the role they want to 'make' and 'take'. For example, the pilot study revealed that even in a performance evaluation meeting, the academics interacted with each other from the roles of friends, rather than as evaluators-evaluatees or colleagues, because they were close friends in their personal lives.

The refined framework proposes that the roles people play in social interactions are sourced from the self and the stock of knowledge. J. H. Turner (1988) created the concepts of 'role-make' and 'role-take'. People *make* a role when they send signals; this role is directly sourced from their self-reference. People *take* a role when they interpret others' behaviours: this role is directly sourced from their stock of knowledge (J. H. Turner, 1988). When individuals have different self-concepts, they use their stock of knowledge to select the relevant roles to *make* for sending signals in a particular situation. A supervisor can have many different roles, such as academic, academic-manager, evaluator or colleague, but when he is involved in performance measurement practice, he may be expected to *make* the role of an evaluator. Nevertheless, this may not happen in practice, as he can make any role, depending on his need and his stock of knowledge. For example, one interviewee said she was 'extremely happy with the system because [from her point of view], the system incorporates evaluation from different aspects to evaluate performance of academics'. In addition, she thought that 'other academics in [her] department are also satisfied with the system as [she thinks] all academics like to be evaluated in a comprehensive way'. This

interviewee explained her feelings towards the system from her position as *an evaluator* and her point of view (i.e., her *knowledge* of *an evaluator*)—a good performance evaluation system should be able to evaluate performance in a comprehensive way. Additionally, she interpreted the feelings of other by putting herself in their position (*academics*) and drew from her knowledge about others' roles and their expected values (*academics like to be evaluated in a comprehensive way*). This example shows that the roles made and taken by individuals are facilitated greatly by their *stock of knowledge*. This concept is explained in the next section.

4.3.3.2 Stock of knowledge

Stock of knowledge, adapted from the work of Schutz (1967), refers to a collection of experiences and knowledge that actors possess and that helps them to explain their own behaviours, interpret the gestures of others, and produce their responses to others' signals (J. H. Turner, 1988). In general, the stock of knowledge contains understandings about different contexts including categories, demographical and ecological characteristics of contexts, roles, procedures and rules, and rituals and norms to be performed and used to create meaning in these contexts (J. H. Turner, 1988). In other words, stock of knowledge contains all the necessary information, which is accumulated through interactions over time, to help actors interpret others' gestures and produce their own gestures, provided the actors are able to use their own stock of knowledge. As interpretation is produced from the actors' knowledge, the degree to which they understand others' behaviours is limited to what they have in their own stock of knowledge. Therefore, misunderstandings can occur when actors do not share the same stock of knowledge about the meaning of contexts, roles, gestures, rules, rituals and norms, which leads to different interpretations of each other's gestures.

In the signalling-interpreting process, the stock of knowledge acts as a filter channel for signalling and interpreting through its effect on role selection. This means that the stock of knowledge helps to channel behaviours in the case where people have multiple roles to play, multiple self-concepts to sustain, multiple feelings and needs to be met, and multiple possible interpretations and signalling to take. In addition, through their stock of knowledge, individuals know the most appropriate course of action to emit in the selected role. For example, in this study, some interviewees said they and their colleagues were close friends so they did not make comments on their colleagues' performance, especially negative comments. Here, despite being in a work situation such as an evaluation meeting,

they preferred to act from the role of friends rather than from the role of colleagues. However, some other interviewees, who held management positions or perceived themselves to be leading academics, said they were often 'very straightforward when commenting [on] young academics as [they think] that is good for them'. According to their knowledge, the responsibility of leaders was to give constructive comments to subordinates. When many roles appear at the same time, the stock of knowledge helps to direct the behaviour to the most relevant role in each situation.

In the context of performance measurement practice, the stock of knowledge includes knowledge relating to understanding and perceiving different elements of performance measurement and evaluation criteria and procedure, and understanding different evaluation behaviours from supervisors or subordinates. For example, the pilot interviews showed that people held different perceptions regarding the level of the standard performance required (target setting), the fairness and comprehensiveness of criteria, and the transparency and objectiveness of the measurement and evaluation criteria and procedures. They also held different views about what constituted good and bad evaluators and evaluating styles.

As academics can be both evaluators and evaluatees in the evaluating process, the perception of good and bad in evaluating is an important factor influencing their performance measurement and evaluation behaviours. For example, the interviewees in this current study had different perceptions regarding the voting procedure to select the right person for a high performance ranking. Most of them thought that the voting was very subjective because people could be influenced by their personal feelings towards the person involved. Only a small number of interviewees said they thought the voting procedure was fair, objective and necessary. One interviewee said, 'the voting is subjective and good because it shows if the person gets along well with other colleagues'. Because they held different views, they acted differently. Those who thought voting was subjective did not like this practice, thinking the results were not really determined by the voting, so they just followed the suggestions given by their head of department. Those who thought the voting was a good tool to select the right person used the procedure to express their true opinions.

4.3.3.3 Interactional process

The flow of the interactional process can be expressed as follows:

- Motivational forces trigger energy for action
- Actor 1: (Motivation)—Role-make (knowledge)—Signal sent
- Actor 2: Role-take (knowledge) —Interpretation made
- Actor 2: (Motivation)—Role-make (knowledge, interpretation)—Signal sent
- Actors 1 and 2: Mutual agreement of signalling-interpreting—Interaction stabilisation.

During the interactional process, people can be triggered by their motivational needs to give out some kind of signals. To produce signals, an actor needs to use his knowledge to make a role that is consistent with his self-concept and motivational needs. Once the role is selected, his stock of knowledge can stimulate behaviours that are acceptable for that role and suitable to the current interactional context. Other actors receive the signals from this actor and interpret those signals. In order to interpret, they take a role and make meaning of the signals from their knowledge about the role. This knowledge is part of their stock of knowledge about the most likely role that the signals sender might have made. Interpretation, after being produced, is scanned through the self and the stock of knowledge of these actors, to arrive at a conclusion of whether their needs have been met. Those satisfied (or unsatisfied) needs give rise to feelings, which trigger their responding action. The first actor receives the signals from others, goes through the same interpretation process as the others do, and arrives at another responding signal. The interpreting and signalling processes continue until all parties achieve mutual understanding and agreement of signals and interpretation. At this stage, the actors agree on each other's signals in this particular interactional context and the way to understand these signals are shared by each actor. Through this, the interactional process becomes stabilised.

If the actors cannot achieve the point at which all parties are happy with the interactional arrangement, the signalling process can go in a different direction with the assistance of the self. According to J. H. Turner (1988), the self can initiate selective interaction, which allows the individual to avoid a situation that can lead to the self-image being inconsistent with their existing self-concepts or situations that do not reinforce their existing self-concepts. J. H. Turner (1988) acknowledged that the need to sustain self-concept is the most important need, so if one party cannot satisfy his need to sustain his self-concept then the interactional process cannot achieve mutual agreement. In that case, he may stay away from the interaction or drop the interaction, as his needs cannot be met. In other words, the

self induces individuals to do their best, from changing their interpretations of signals from others or from themselves, to physically avoiding the situation, activating their defence system or employing interpersonal practices, in order to protect their existing self-concepts. Therefore, self-concept is an important concept, along with stock of knowledge, which influences the way people send signals and interpret signals.

4.3.3.4 Pilot study and interactional process

The pilot interviews for this study supported the theoretical explanation of the signalling-interpreting process. For example, the university managers announced a new policy that 'research hours' would be used as a measure for academics' research performance. One academic tried to interpret the intention of the university managers by putting herself in their role and imagining what she would do if she were in that position. Additionally, she used her knowledge about the university managers to interpret the meaning of their behaviour. In general, she needed to utilise her knowledge about the roles and expected behaviours as well as her knowledge about the signal senders. However, all of her interpretation was bound by her stock of knowledge, which meant that her interpretation was dependent on her own knowledge about the roles and the people who played those roles. The more understanding she had about the role and the role players, the more accurate her interpretation would be. She interpreted that the use of 'research hours' for measuring research performance meant that the university managers would want the academics to do more research. This interpretation regarding the true intention of the university managers may have been right or wrong. She then compared this interpretation with her situation. If she had not met the 'research hours' requirement, then her need to sustain her self-concept of being an academic would not have been met. This interviewee said she tried to do more research to meet the research requirements because as an academic, she had to accomplish the assigned duties. That desire to 'accomplish the duties' was embedded in her self-concept of being an academic and an employee.

An interview with one university manager revealed that instigating the concept of 'research hours' was intended to boost the research activities of the academics. This academic interpreted the signals from the university managers accurately and researched more. Her increased research hours signalled to the university managers that she had understood their signals correctly and she had responded as they wanted her to. As both parties had understood signals of each other and responded in a way that met the needs of each other, they achieved a mutual agreement to stay in this interactional arrangement. However, some

other academics, even though they had the same interpretation, did not respond as expected by the university managers and did not do more research. This behaviour signalled to the university managers that either these academics were not motivated enough to do research or the research policy was not clear enough to signal the desire of the university managers.

The university managers sent another signal via a policy linking the research hours with performance ranking and income. This signal was interpreted by the academics as a strong intention of the university managers to push the academics to do research. Some of the academics who had strong needs for material gratification and sustaining their self-image responded to the new signals by putting more effort into conducting research, hence increasing their research hours. Some academics still did not meet the expectation. The university managers interpreted their behaviours to mean they did not have the capability to undertake research and consequently reduced the required research hours for academics who belonged to specific groups, such as young academics. This signalling-interpreting process continued until the university managers and academics achieved mutual understanding of the signals and interpretations and they were both satisfied with the responses from the other parties. At this point, the interactional process became stabilised and patterns could be observed.

In summary, the process of signalling and interpreting is mainly determined by self-concept and stock of knowledge. During the interactional process, each actor receives signals from others and interprets them. The interpretation is then filtered through his stock of perceptions or values to arrive at a conclusion regarding whether their needs are met or not. This triggers each actor to give out responding signals. Misinterpretation can occur and actors can respond with signals that are not consistent with the other actors' expectations. Misinterpretation can arise because different stocks of knowledge are held by the actors, or they fail to take the correct roles when interpreting the signals. With misunderstandings, it is difficult to continue the interaction process and an adjustment of the interpretations or signals are needed to clear the misunderstanding; otherwise, there will be tension in the interaction or the interaction will stop.

4.3.4 Structuring process

In the structuring process, interactions are patterned and sequenced over time and space (J. H. Turner, 1988). As actors achieve mutual agreement of role-making and -taking, signals and interpretation, their interactions are stabilised and structured. The structuring process operates through six processes: regionalisation, categorisation, normatisation, ritualisation,

stabilisation and routinisation (J. H. Turner, 1988). These structuring processes are energised by motivational forces and manifested through the interactional process. The Refined Social Interaction Framework used in this current study borrowed Turner's structuring concepts of regionalisation, categorisation, normatisation, ritualisation and routinisation. The concept of stabilisation of resources transferred was not included in the refined framework, as the researcher believes this process is embedded in ritualisation, normatisation and routinisation. These concepts are discussed in the following paragraphs.

4.3.4.1 Categorisation

Categorisation, rooted in Collins (1975), occurs when individuals try to visualise an interactional situation and each other as an example of a certain situational category. The purpose of categorisation is to minimise the amount of effort spent in interacting. Collins (1975) argued that individuals classify situations into three types: work/practical, ceremonial and social. However, according to J. H. Turner (1988), individuals not only classify situations but they also typify each other in the situation as representatives of categories. Individuals view each other according to three categories, which are based on the level of intimacy: a person with whom they have a high level of intimacy; an acquaintance; or a person who presents in the situation for a specific purpose (J. H. Turner, 1988). This leads to a total of nine categories, according to the type of situation (work/practical, ceremonial or social) and the level of intimacy, as shown in Table 4.1.

When individuals enter into an interactional situation, they can assign the current situation in one of the nine situation-individuals categories. By doing so, individuals can interact with a certain level of peace in mind that things will happen as expected, and they can recall old behaviours in similar category situations and apply them to the current situation. Without these predefined categories, individuals will enter each interaction as a new situation and work very hard to figure out what to do and how to understand others' behaviours. Therefore, when individuals can utilise their knowledge about categories and classify current situation into one of nine categories, their interaction can be much easier and smoother. In the case of totally new situations, individuals must use markers such as the use of verbal and nonverbal clues to define a new category and give guidance for appropriate behaviours in those new situations.

Table 4.1: Different categories of interactional situations (J. H. Turner, 1988).

	Work/practical	**Ceremonial**	**Social**
Categories	*Relationship*: Strangers	*Relationship*: Representatives of larger collective enterprise	*Relationship:* Strangers
	Behaviours: Functional, to achieve goals or tasks	*Behaviours*: Highly stylised behaviours to express joint activity	*Behaviours*: Superficially informal, polite and responsive gestures
Person	*Relationship*: Should be treated as unique individuals	*Relationship*: Fellow participants of a larger collective enterprise	*Relationship*: Familiar individuals
	Behaviours: Functional to achieve goals or tasks	*Behaviours*: Highly stylised, to express joint activity and recognition of each other as individuals in their own right	*Behaviours*: Informal, polite and responsive gestures
Intimacy	*Relationship*: Close friends	*Relationship:* Close friends who are fellow participants in a larger collective enterprise	*Relationship*: Close friends
	Behaviours: Functional to achieve specific goals, emotional responsiveness is owned	*Behaviours*: Stylised and personalised, to show joint activity and mutual understanding	*Behaviours:* Informal and emotionally responsive gestures

4.3.4.2 Regionalisation

Regionalisation, initially emphasised by Goffman (1959), is the process by which individuals assign meaning to situations, according to its ecological and demographical features (J. H. Turner, 1988). Different situations in space or demographics can lead to different interactions. This means that in order to structure an interaction, individuals must share a view of what the ecological and demographical conditions actually mean for signalling and interpreting activities. Individuals carry in their general stock of knowledge a sub-set of knowledge about the meaning of each ecological and demographical condition. This information contains 1) meanings of space in varying contexts; 2) meanings of objects in different space settings; 3) meanings of division and organisation of spaces into regions; and 4) meanings of interpersonal demography, including the number and movement of people (J. H. Turner, 1988, p. 156). Regionalisation provides individuals with peace of mind, as they know how to behave appropriately in different ecological and demographical contexts. Without this, every situation would make it difficult for individuals to know what to expect from others and how to enact appropriate behaviours.

4.3.4.3 Normatisation

Normatisation refers to the individuals' capacity to use similar interpretive schema, agree on similar perspectives of rights and duties, and employ similar procedures for creating and using normative elements. It is assumed that individuals have a stock of knowledge about norms and how to use those norms in interactions. In Structuration Theory (Giddens, 1984), a norm is a set of beliefs about obligations, rights, duties and interpretative schema. Giddens (1984) emphasises three features of norms. First, they are not pre-packed expectations attached to specific situations or positions. Second, they are generative, as individuals have an understanding of how to categorise, store, achieve, assemble and reassemble norms in each situation. Third, actors can create normative agreements about obligation, duties, rights and interpretations from their store of norms information and use them for their current and subsequent interactions

Based on Giddens' (1984) concept of norm, J. H. Turner (1988) proposed that a norm is a stock of normative knowledge including 1) knowledge of rights and duties; 2) knowledge of how to interpret signals from others and situations; and 3) knowledge of the procedures to use regarding the previous aspects. Knowledge of rights and duties contains information about what to expect in a situation. This could be a general situation in a given culture or society (e.g., norms about politeness, how to make conversation, relationships and demeanour), in highly institutionalised situations (e.g., family, organisations, politics and religion), or in specific situations as remembered by individuals. Additionally, knowledge of how to interpret a situation follows catalogues that are similar to those for rights and duties: 1) how to interpret general situations in a given culture or society; 2) how to interpret in highly ordered institutional contexts; and 3) how to interpret in specific situations experienced by individuals in the past. To recall information about rights and duties quickly as well as how to understand, individuals can further break down situations into the categories of work, ceremonial or social events. They use knowledge about how rights, duties and interpretation schemes are drawn from grammatical rules, contextual rules or rules about the consequences of discordant information (J. H. Turner, 1988).

J. H. Turner (1988) used the term 'normatise' to denote that norms are not fixed but are produced and reproduced through interaction processes. Individuals are influenced by norms constructed through past interactions and they produce new norms or update existing norms through their current interactions. The term 'normatisation' refers to the state in which the normatising process has reached a stable phase and norms have been

formed to guide future conduct (J. H. Turner, 1988). By using norms, individuals can pick up old interactions without much effort and achieve fulfillment of their basic motivation needs, such as needs for trust, group inclusion and ontological security. Thus, even though norms can be transformed through interactions, people are reluctant to do this, preferring to stay in the current norms.

4.3.4.4 Ritualisation

Ritualisation is the process of creating stereotyped sequences of gestures among individuals. There are four types of rituals that need to be stereotyped: opening and closing rituals, forming rituals, totemising rituals and repair rituals. Opening and closing rituals help individuals to recognise the start and end of an interaction, which helps individuals to interact easily. Forming rituals helps individuals to order their gestures during an interaction. Totemising rituals reaffirm group involvement, including gestures that mark the interaction, the group inclusion and the attention from other group members. Using rituals provides individuals with a feeling of safety with regard to how to start, end and organise an interaction and a sense of being involved in the group, provided all individuals in the interaction follow the ritual structure. That means rituals must be reciprocated and both parties must follow them to affirm the mutual agreement regarding the rituals that are being used. If ritual structures are broken when one or more parties fail to use the agreed rituals, interaction will be disrupted. Thus, repair rituals are used to smooth out the disrupted interaction.

In short, structuring depends on the degree to which individuals share knowledge about rituals to open, organise and close interaction, as well as how to affirm their relationship and have appropriate interactive dialoguage, and how to repair interaction if it is disrupted. The more actors share such knowledge, the easier it is for them to move in and out of interactions and proceed through them, as well as continue them over time. Further, following predefined rituals reduces the level of interpersonal effort required to maintain ongoing interactions in similar situations, or to interact in unfamiliar situations, while still satisfying people's needs for group inclusion, trust and ontological security.

4.3.4.5 Routinisation

Routinisation refers to the process by which individuals repeat some kinds of behaviours over time and space. Particularly, routinisation in interactions means the production of repetitive signalling gestures and interpretation patterns by all parties involved.

Routinisation helps individuals to keep interacting without expending much effort, as they can predict what will happen. In other words, routinisation provides some sort of trust and security for individuals in interactions. Giddens (1984) said that routines are important in structure reproduction as well as meeting individuals' deep motivation needs for ontological security. Additionally, Burns and Scapens (2000) recognised the importance of routines in the process of institutionalisation of management accounting practices. As routines are created as individuals repeat similar behaviours in the same place and time, they can be seen as a natural process of minimising the level of interpersonal effort exerted in daily interactions. However, routines should not be seen purely as a by-product, because if routines are broken, they invoke much more emotional discomfort than they would if they were simply a by-product of doing the same thing at the same time and place. Thus, it can be said that people are motivated to create routines to save interpersonal energy and even more importantly, to meet their motivational needs for trust and security.

4.3.4.6 Pilot study and structuring process

The refined framework's structuring process was based on the results of the pilot study. The pilot study revealed that the concepts of regionalisation, categorisation, normatisation, ritualisation and routinisation could be contextualised in performance measurement practice as levels, types, norms, rituals and routines of performance measurement practice. First, performance measurement practice could be regionalised at the levels of department, faculty and university. Different levels of performance evaluation exposed different patterns in the way academics and academic-managers participated in the practice. Second, at each of these levels, the way people classified the practice as a work, ceremony or social event could vary. The actors involved found a higher level of intimacy with each other in the performance measurement practice at the department level than at the faculty or university levels. Thus, the patterns of behaviours in department meetings were different from those at faculty and university meetings. In this study, this has been called 'performance measurement practice categorisation'.

In terms of rituals, interactions in performance evaluation practices at different levels were repeated over time. These rituals were dependent on regional and category aspects, such as the rituals in department meetings being different from the rituals in faculty and university meetings. The content of the rituals could change but overall they kept the same patterns, which constituted the 'performance measurement practice rituals dimension'. In addition, academics often shared some beliefs, attitudes or knowledge about different

performance criteria and evaluation habits. These shared beliefs and knowledge formed the 'normatisation dimension' or 'performance measurement practice norms dimension'. For example, they shared both general norms, such as 'Vietnamese students are not able to evaluate teaching quality' and norms gained from their specific experience of performance measurement practice, such as 'voting [to select the right person for a high performance ranking] is subjective and inaccurate' or 'peer review is only a symbolic procedure and does not affect the evaluation result'. These had a significant influence on their behaviour in the evaluation meeting. Norms had been formed gradually through many year of interactions in the evaluation process. One of the interviewees said her observations of the evaluation practice had shown her that her comments, or others' comments, did not result in any difference, so she was silent in evaluation meetings. Others could have shared the same experience and hence, have the norms in mind.

All of the performance measurement practice structuring dimensions formed the 'performance measurement practice routines dimension', which means people kept signalling and interpreting in th e same way over time and space, using knowledge about performance measurement practice levels, types, norms and rituals. With the performance measurement practice being structured over time, the actors experienced a 'feeling of familiarity'. Most of interviewees in the pilot study said their feeling towards the performance measurement practice was 'no feeling'. My interpretation was that no feeling was a feeling that was neutral, being neither 'like' or 'dislike'. As they had maintained the performance measurement practice for a long time, in this case 'no feeling' seemed to be closer to 'like' than to 'dislike', as they looked quite comfortable talking about it in the interviews.

Thus, the pilot study confirmed that the performance measurement practice structures were the actors' behaviours in performance measurement practice. The signals were manifested as rituals and because signals flew constantly in the signalling process, rituals also flew in the ritualisation process. As the signals became stable, the rituals became more stable. Interpretations were supported by knowledge and when interpretations were mutually agreed, they became the taken-for-granted ways of interpreting and became norms. The process of achieving mutually agreed interpretations was the process of normatisation, by which norms were defined and refined. Norms became part of the stock of knowledge and guided future interpretation and signalling. As people interpreted the signals of others consistently in the same way and sent signals in the same way, norms and rituals became more stable and the interactions became routines. In other words, the more stable the

interpretations and signalling were, the stronger and more visible the structures became. In this way, the whole structuring process was based on interpreting and signalling. They were not two separate processes; rather, they were non-detachable dimensions of the same process—the flowing, formless interactions and the stable and visible structures. The whole structures then became part of the stock of knowledge and guided future interactions. In other words, through the stock of knowledge, the structures had an influence on interactions.

4.4 Context

The motivation, interaction and structuring processes are influenced by context factors such as family background, educational background and historical-social-cultural context. J. H. Turner (1988) original Social Interaction Theory did not mention the role of context in interactional processes explicitly. He may have implied this information in individuals' stock of knowledge about rights and duties, and their interpretation. However, in his discussion of the different types of knowledge stored in the stock of knowledge, most of the contextual information relates to direct interactional situations rather than personal, organisational, social and cultural contexts. In this study, analysis of the pilot interviews revealed that it is important to acknowledge explicitly the influence of the contextual dimension on the whole social interaction process. During the pilot interviews, all of the interviewees attributed their actions and thoughts to social and cultural features, the organisational situation and even their personal background and education.

Some of the contextual factors that were mentioned by interviewees were historical features (e.g., wars or being a colony of different countries), cultural characteristics (e.g., the influence of Confucian and Marxist ideologies), socio-economic issues (e.g., the developmental level of the economy), national issues (e.g., the role of the Communist Party, political system and regulatory environment), organisational issues (e.g., the management culture or size of an organisation) and personal characteristics (e.g., personality, education or family background). In the refined framework, the interaction process is put in the overall contextual background. These include social-level contexts, such as the social-cultural-historical context, local-level contexts, such as the organisational context and personal-level contexts, such as family and education background. These contexts can have an influence on people's motivational forces, self-concepts and stocks of knowledge and they affect the way people interact with each other.

4.5 Implications of the refined framework for understanding performance measurement practices

This section explains the implications of using the refined framework to understand performance measurement practice. First, several issues need to be considered. While J. H. Turner (1988) model focused on analysing face-to-face interactions, the refined framework used in this study was not limited to the face-to-face scenario. As defined, interaction means the behaviours of one actor are consciously reorganised by, as well as influence, the behaviours of another actor and vice versa. Actors, by their actions, influence the behaviours of others and at the same time, influence their own future behaviours. Thus, the important concept in the definition above is 'consciously reorganised by, and influence'. Hence, when actors' behaviours influence, and are influenced by, the behaviours of others, we can say they are interacting. Put simply, social interaction occurs when there are at least two actors whose actions are consciously reorganised by and influence each other, regardless of whether their interactions are face-to-face.

This broad definition of social interaction has implications. The first implication is the recognition that the effect of one action by an actor is not limited to a face-to-face interaction but can extend to different times and geographical locations. Second, this makes sense of the complex relationship between multi-level actors within an organisation, and across an organisation, because there are many actors who never meet each other but still have an influence on each other's behaviours. Third, this extension means that the refined framework is not limited to understanding only the micro context of face-to-face interactions but can be applied to a more macro level of social interaction, such as intra-group interactions. However, this extension is not an attempt to bridge the macro-micro gap, because this framework has been designed to explain interactions between actors, regardless of whether they interact face-to-face. The following sections explain how each process in the framework can be used to understand performance measurement practice.

4.5.1 Implications of motivational process for performance measurement practice

The refined framework proposes that all actors are motivated by their need to engage in interactions with others. The implication is that actors have needs and want to satisfy their needs through interactions in performance measurement practice. Further, they engage in performance measurement practice in the way that gives rise to 'like' feelings, such as satisfaction or a sense of trust and avoids 'dislike' feelings, such as anxiety or fear. Thus,

the theoretical framework, with personal needs as motivational forces for interactional behaviours in performance measurement practice, can help to explain a number of issues. First, it can help with understanding whether and how actors' different needs influence the way they interpret and use performance measures and participate in the performance evaluation procedures. Second, it can help to explain whether the actors' needs induce them to engage selectively in performance measurement practice so that their needs are met. Additionally, it can explain whether actors avoid or ignore particular aspects and procedures of the performance measurement system that are in conflict with or unrelated to their needs. Third, as actors can hold different self-concepts, the framework is expected to explain how self-concepts held by each actor influence their needs and their behaviours in performance measurement practice. Fourth, as feeling is stated as a source of motivational force, inducing actors' behaviours, the framework can help to explore the feelings experienced by actors and how these feelings induced them to engage in performance measurement practice the way they did. Lastly, the implication of motivational forces for the structuring of performance measurement practice is that when organisational actors' needs are satisfied through the performance measurement practice, the interactions among the actors can be stabilised and the practice can be structured. Thus, the theory can explain the stability or change of performance measurement practice through an understanding of how the current practice helps actors to fulfil their motivational needs.

4.5.2 Implications of interactional process for performance measurement practice

The interactional process features the use of 'self-concept' and 'stock of knowledge' to direct the role 'take' and role 'make' in the signalling-interpreting processes. In the performance measurement context, the interactional process of signalling and interpreting reflects the relationships among university managers, academic-managers and academics. Each party keeps sending signals and interpreting the signals of each other through the use of performance measures and their behaviours in the performance evaluation processes. The self-concept and stock of knowledge held by the actors determine their signals and interpretations of others' signals. For example, the self-concept of academics has implications for people's responsibilities and stereotyped behaviours, including their working styles and conversation styles. Knowledge about a university environment may guide actors with regard to appropriate behaviours such as a code of conduct for university staff, including ethical issues, dress issues and manner of speaking and holding conversations.

In the performance measurement context, a performance measurement system can create a new body of knowledge in people's stock of knowledge. If all of the indicators and measures are defined clearly, the performance measurement system can help smooth out interactions by facilitating the actors' mutual understanding of the performance expectations and the meaning of measures and procedures. For example, performance measures send signals about important objectives that academics need to achieve. Similarly, guidelines regarding the performance evaluation procedure help academics and their supervisors to agree easily on processes to be performed in an evaluation meeting. However, it is worth noting that even though a collection of performance measurement concepts and procedures can form a part of a stock of knowledge, there are other important bodies of knowledge, such as knowledge of self, contexts and social, cultural and organisational norms, which influence signalling and interpreting activities significantly.

The refined framework is expected to assist with understanding the process of how different actors signal their intentions and interpret each other's signals as they engage in a performance measurement practice. Second, a performance measurement system often defines the roles of actors as evaluator or evaluatee, as well as giving guidance on behaviours to be performed by each role. This may greatly facilitate role-make and -take, thus facilitating the signalling-interpreting process and fostering mutual agreement in interactions. However, as discussed in the section on the motivational process, each actor can hold different self-concepts, which may influence the role they make as they interact in a performance measurement practice. Thus, the framework on the interactional process can help in understanding what roles actors actually make or take as they interact with each other and how their behaviours are influenced by the roles they play.

As a performance measurement practice is formed through the mutual agreement of signalling-interpreting, any misunderstanding or disagreement among actors can stop an interactional arrangement or change it to have a different direction. This may explain how a performance measurement practice can proceed on a different route from the initial system design and cause the decoupling phenomenon. Finally, as this framework implies that interpretations and signals are bound by the actors' stock of knowledge, if actors share their knowledge about how to signal and interpret in the particular context, their interactions can become stable more quickly. Thus, it can help to understand how actors' stocks of knowledge induce and stabilise their performance measurement practice.

4.5.3 Implications of structuring process for performance measurement practice

There are several implications for the use of the refined framework to understand the structuring process of performance measurement practice. In particular, it can offer insight into how individuals form their stock of knowledge about different aspects such as geographical location and demographical features, categories, taken-for-granted ways of thinking and sequences of behaviours in performance measurement practice. The structures are formed when actors achieve a stable signalling-interpreting arrangement that is 'acceptable' to both parties. For example, both evaluators and evaluatees in the performance measurement practice may agree on what to do in the performance evaluation and what to expect from other party, as well as how to interpret the actions of the other party. Further, they share an understanding of the performance measures' and procedures' meanings and they agree on the way the other party is behaving and are happy to stay in the current status. As a result, their performance measurement practice is stabilised.

Second, the theoretical framework explains how these structures support actors to produce their interactional behaviours and satisfy their motivational needs. Old Institutional Economics proposed that organisational institutions influence actors' behaviours through rules and routines. This refined framework proposes that actors' behaviours are influenced by the performance measurement practice structures that are embedded in their own stock of knowledge. Individual actors can share knowledge about the performance measurement practice structures because they need to achieve mutually agreed interactions before the structures can be formed visibly. Thus, more understanding can be obtained about how actors use performance measurement practice structures to construct their interactional behaviours.

Third, the theoretical framework can help to explain *why* a performance measurement practice changes. The agreeable interactional arrangement can be achieved only when all actors find that their motivational needs are met. Thus, if one party does not have their motivational needs met, the interactions between them will be less likely to persist or will require a change in the near or far future. For example, one academic in this study was not happy with the way his performance was evaluated because he said the evaluation process was not fair. He reacted by changing his behaviour in the evaluation practice, doing it as a compliance process. He said that because his income was not significantly affected, he could comply with the procedure without any major resistance, to avoid any unnecessary trouble. In this case, even though one of his needs (the need to sustain a perception of

fairness) was not met, the interactional structure could be sustained because his need for security (staying away from trouble) was met, as well as his need for material benefits (income is not affected). A performance measurement practice structure will be sustained until the current acceptable interactional arrangement is no longer acceptable for one or both of the parties. When the interaction cannot be accepted, it must change so that the actors can achieve fulfilment of some of their motivational needs. If the interaction cannot be changed, the actors may simply leave the interaction. A change in the interactional process brings about a change in the structuring process. However, it is worth noting here that the structure will exhibit a new form until both parties achieve a stable interactional arrangement that they all accept. Thus, the interactional process may continue to change constantly until the common point is achieved.

Finally, the theoretical framework can help to explain *how* performance measurement practice structures change. Old Institutional Economics explained the change in management accounting practice by the change in organisational rules and routines (Burns & Scapens, 2000). This current theory sees changes in performance measurement practice as changes in signalling-interpreting behaviours, with one or more parties not happy to stay in the current interactional arrangement. The changes in the signalling-interpreting behaviours of the actors over time lead to changes in the performance measurement practice structures. For example, in this study, the university managers' action of including a new performance measure could be seen as a signal for their desire to change the current performance measurement practice. Their new policy was made to break the current performance measurement practice (current interactional structures). For the current practice to change to a new practice, it would depend on how the other actors (i.e., academics and academic-managers) reacted to this change and whether the university managers could drive the interactional process towards their desired direction. In the interactional process, managers have the ability to achieve mutual agreement on interactional arrangements quickly, to meet both their needs and their employees' needs. The more needs the interactional arrangement can meet, the more sustainable the interactional structures will be. However, the needs of the actors can change at any time, due to changes in personal, organisational and social situations. Thus, instead of looking at changes in organisational rules and institutions, this theory looks at how actors break current interactions (old practices) and establish new practice routines through the achievement of mutually agreed signalling-interpreting arrangements.

In summary, the Refined Social Interaction Framework offers a promising ground for understanding how a performance measurement practice is formed, sustained and changed. Additionally, it provides a framework to explore the role of the individuals' motivational needs in the formation of the practice and the way people interact as they participate in the practice. Thus, performance measurement practice can be visualised as social interaction processes whereby the actors keep sending and interpreting signals. The interactional arrangement becomes stabilised when it is acceptable to all parties, whose motivational needs are met.

4.6 Conclusion

This chapter has presented the theoretical framework for understanding the performance measurement practice for academics at the researched university. It first discussed some popular theories that have been used to explain behavioural issues relating to the application of performance measurement systems. The discussion revealed some issues that cannot be resolved by these popular theories. J. H. Turner (1988) Social Interactional Theory was introduced, as it offers some insights that are overlooked by other theories. The rest of this chapter discussed the Refined Social Interactional Framework, which was developed by the researcher after the pilot study. The refined framework was based primarily on J. H. Turner (1988) theory, with some modifications to reflect the researcher's observations and understanding as results of the pilot study in the field. The chapter has provided an in-depth discussion on how the refined framework can be used to understand performance measurement practice. The use of the refined framework in this study is matched with the research design, method and data analysis technique, which are explained in detail in the next chapter.

Chapter 5: Research Methodology

5.1 Introduction

This chapter describes the methodology used in this study. Section 5.2 provides justification for the selection of the qualitative case study method, including a discussion of the research paradigms and the way they influenced the choice of research methodology. The way the chosen research methodology suited the researcher's paradigm is discussed. Section 5.3 addresses the research design and process, including the selection of the research setting and the data collection method, recruitment of participants and determining the required sample size. This is followed by a discussion of the data analysis method and the process by which the researcher extracted meaning from the data. Issues such as ethical considerations, validity and the reliability of the research findings are presented.

5.2 Research methodology

5.2.1 Paradigm and research methodology

There is never an easy answer to the question of whether a qualitative or quantitative approach (or both) should be used. Researchers have agreed that the research approach should be guided by the specific research paradigm and research questions (Bryman, 1984; Burrell & Morgan, 1979; Chua, 1986). The following sections discuss different research paradigms and the way they guide research objectives and research methodology.

5.2.1.1 Research paradigms and research methodology in accounting research

A research paradigm refers to a collection of assumptions about the nature of knowledge (epistemology) and physical and social reality (ontology) that a researcher holds when conducting research (Burrell & Morgan, 1979; Chua, 1986, 1988; Hopper & Powell, 1985; Jones, Torres, & Arminio, 2006). In other words, the research paradigm can be called the 'world view' of the researcher. Researchers within the same paradigm often share a widely accepted set of beliefs, values, assumptions and research techniques (Burrell & Morgan, 1979; Chua, 1986; Hopper & Powell, 1985; Smith, 2003). In general, the three perspectives in accounting research are positivist, interpretive and critical (Chua, 1986). These are discussed below.

5.2.1.1.1 Positivist perspective

The positivist perspective assumes that realities are objective and exist independently of the human mind. These objectives follow rules, laws or theories that do not change and are not related to the manner of discovering them. Thus, the role of researchers is to find those rules for the purpose of predicting and controlling (Chua, 1986). As the rules about the physical and social world exist independently, there is a belief that the rules can be tested by empirical evidence. Followers of the positivist perspective prefer to test a hypothesis about predicted relationships between variables by using large-scale quantitative samples and sophisticated data-processing programs. The results could be a confirmation or a rejection of the hypothesis. Popular data collection methods used by positivist accounting researchers are surveys, experiments and archival secondary data. The data are analysed through hypothesis testing, regression, analysis of variances, Chi-square tests, descriptive analysis and partial least squares path modelling analysis. The development of technology such as computers and data analysis software has contributed significantly to the growth of mainstream accounting research.

5.2.1.1.2 Interpretive perspective

The interpretive perspective holds different assumptions about physical and social reality and knowledge, as well as the link between theory and practice. It holds that life can be understood only as a stream of 'lived experiences', which must be put in a particular context with a particular language, culture, time and community. As there is no universal explanation for human behaviour, there is no need to seek rules to explain all human behaviour. A typical concern for interpretivist researchers would be how particular social orders are produced and reproduced, or how an organisational practice is structured and restructured. The questions are often 'what', 'how', and 'why' the phenomena happen, rather than 'whether the phenomena exist or not'. The main purpose of interpretive research is to enrich people's understanding of human behaviour, not to predict and control empirical phenomena, although there is still a need to increase the ability to communicate and influence human behaviour in particular situations (Chua, 1986). Therefore, interpretive researchers often contextualise their research questions and collect data using techniques such as ethnography, observation, interviews and active participation. In management accounting research, supporters of interpretive perspective consider management accounting practices are socially constructed and subjectively understood and therefore should be investigated in particular contexts.

5.2.1.1.3 Critical perspective

The critical perspective holds very different assumptions about the world, knowledge and the relationship between theory and practices. It is believed that everything is formed by 'what is' and 'what is not'. Every human being contains both what is and what is not and he can only present his potentialities fully under suitable conditions. Thus, to understand a human being, it is best to study him in both his historical and current contexts, as under different conditions, he exposes different qualities and potentialities (Held, 1980, as cited in Chua, 1986). The critical perspective holds that as one object can only exist in its totality of relations, it is incomplete to try to see it as an isolated particular (Chua, 1986). The totality concept means that we can understand the behaviours of a person only in relation to the others in his social context. For example, an evaluator cannot exist independently of evaluatees because he can behave in the role of evaluator only when there are some people who take the role of evaluatee. To understand the behaviours of an evaluator in performance evaluation practice, he needs to be seen in relation to his evaluatees.

The critical perspective holds that social reality is objectively real, but is being transformed and restructured through the subjective interpretation of individuals (Chua, 1986). This leads to an important implication, that if researchers can minimise their subjective interpretation, they should be able to reveal the objective reality. Critical philosophers agree with interpretive advocates that to understand the social world, it is necessary for researchers to learn the language of their subjects. Additionally, the understanding of social reality is bound by its socio-historical contexts. However, unlike the interpretive perspective, which assumes a pre-given order and meaning for human actions, the critical perspective holds that the seemingly given orders and systems of meanings are forms of domination and ideology. Critical researchers favour research based on organisations in their social environments, using detailed historical explanations and ethnographic studies of organisational structures and processes. Critical researchers believe that objects can be understood only in the historical development of what has been, what is becoming and what it is not (Chua, 1986).

5.2.1.2 Methodology in performance measurement behavioural research

Consistent with Chua (1986) and Burrell and Morgan (1979), Hopper and Powell (1985) agreed that the research paradigm influences the choice of a methodology for conducting management accounting research. The preference for using qualitative or quantitative methods is seen as a matter of difference in epistemology (Bryman, 1984). Positivist

accounting researchers are interested in constructing the predicted relationship between accounting techniques and human or organisational behaviours. They prefer using a large quantity of data that is then processed by statistical software to arrive at the conclusion of whether their predicted relationship is rejected or not. In contrast, constructivist accounting researchers prefer to understand a phenomenon in the context in which it arises. They go into the field deeply to explore the entire process embodied by the researched phenomenon. Consequently, the methods they prefer are qualitative case studies, participatory studies or longitudinal studies.

The most widely used data collection methods in the reviewed articles were surveys (35.59%), case studies (23.73%) and experiments (23.73%), taking the total quantitative approach in data collection to nearly 60%[15]. In terms of data analysis, almost 70% of the articles reviewed used quantitative methods such as regression, correlation analysis, analysis of variance, multivariate analysis of variance, descriptive analysis and partial least squares and structural equation modelling path analysis[16]. Of the articles reviewed, 30% used qualitative data analysis such as interview quotations, content analysis, archival analysis, participation and observation of performance measurement practice. This provides evidence for Merchant (2010) claim that the positivist perspective dominates in accounting research.

In short, the choice of research methodology is a matter of matching the researchers' world view with the research questions to be solved. It is not a question of right or wrong but a question of suitability. The next section justifies the choice of methodology to match this researcher's paradigm and research objectives.

5.2.2 Choice of research methodology in the current study

The choice of research methodology depends largely on the nature of the research questions (Downey & Ireland, 1979; Yin, 2009), which is influenced by the researcher's paradigm (Hoque et al., 2015; Jones et al., 2006). Researchers select the research methodologies that match their research questions and underlying paradigms. In the current study, the qualitative case-based study was selected as it provided the best fit with the researchers' paradigm and the research objectives and because it had many advantages.

[15] See Appendix 8.
[16] See Appendix 9.

5.2.2.1 Fit to researcher's paradigm

I have my own world view, which is a combination of both interpretive and critical perspectives. I agree with interpretive researchers that everyone has a subjective view of the world and carries these subjective views into their social interactions. Therefore, social practice is created subjectively and the meaning of a social practice can be understood only from its producers' perspectives and in context. However, I also have the view that in relative terms, the natural and social worlds exist objectively until their meanings are perceived and subjectively interpreted by humans. For example, in the physical world, a natural phenomenon such as a rainy day is an objective phenomenon until it is interpreted as sad, dull or romantic by different people. Similarly, in the social world, a behaviour that is considered normal in one culture can be considered rude in another culture. That is, a behaviour does not carry an absolute meaning until it is put in a specific context and an object remains objective as long as we do not use our subjective perception to perceive it.

As we interact with an object, the practice produced from the interaction is created subjectively because we interact with the object from our subjective perception towards it. However, even though all people carry subjective perceptions when interacting with external objects, some people may be more objective than others because they can control their subjective view. In the above example of rude behaviour, if a person knows that the behaviour can be considered rude in his culture, but he also knows that a cultural norm is correct only in one culture rather than universally correct, he may stop seeing the behaviour as rude. In this case, he is aware of his own subjectivity and improves his objectivity towards the behaviour. In other words, the behaviour reclaims its objective reality.

As research is a process of interaction between the researchers and the studied objectives, all research carries some level of subjectivity. However, the interpretive and critical approaches have their own values and serve different purposes. Both approaches were possible for this study. However, the key issue was that even though a performance measurement system may be seen as objective in a relative sense, when being applied in organisation it becomes a social practice, as it is produced through social interactions among organisational actors. Therefore, the performance measurement practice in an organisation is socially constructed and should be understood in the context in which it is produced. Therefore, the case study method was found suitable for understanding the performance measurement system as an organisational practice.

5.2.2.1 Fit to research questions

In management accounting, the issue is how the people in an organisation react to the performance measurement system, liking it or disliking it, supporting it or resisting it; its meaning and effectiveness is determined by its users. In other words, a management accounting practice should be examined within the context in which it is produced. A research methodology needs to help in understanding the management accounting practice in its daily organisational setting. Therefore, the data must be collected directly in the research site and meanings must be extracted from direct interactions with the studied objects in their context. A case study methodology is useful in these situations.

This study aimed to increase understanding of the way social interaction processes lead to the formation and structuring of performance measurement and evaluation practices for academics. When the research questions involve 'how' and 'why', with the focus on understanding a process, then the case study methodology is preferred (Yin, 2009). Further, if researchers have little or no control over what will happen during their study and the nature of the study is exploration and seeking understanding of contemporary events, the case study methodology provides distinct advantages for gathering insightful data.

5.2.2.3 What is a case study?

Case study, as defined by Yin (2009), is research that 'investigates a contemporary phenomenon in depth and within its real-life context, especially when the boundaries between [the] phenomenon and context are not clearly evident' (Yin, 2009, p.36).

A case study can come under five categories: explanatory, descriptive, illustrative, explorative and experimental (Yin, 2009). The current study adopted the exploratory case study approach (Yin, 2009) because the process was not yet known and needed to be explored.

According to Keating (1995), a qualitative case study can be categorised according to its theoretical purpose. Keating (1995) proposed three types of qualitative case study: theory discovery, theory refinement and theory refutation. This classification is outcomes dependent, as whether a theory will be refined or refuted is known only at the end of the research process, not at the beginning when the research questions and objectives are being set. As researchers usually come to the field with some theoretical framework in mind, they have some guidance for the types of information to collect, but it is impossible to

know in advance whether a theory will be confirmed, refined or refuted, or whether a new theory will be developed. It was not the intention of this research to create a new theory about performance measurement practice. This study aimed to understand the performance measurement practice from a social interaction perspective. In this case, Turner's (1988) Social Interaction Theory provided only initial guidelines for observation and the design of the interview questions; it was impossible to know whether it would explain the reality in the research site perfectly. Hence, the theoretical framework was also subject to refinement, to improve its explanatory power, meaning this research could be classified as having a theory refinement purpose (Keating, 1995).

The use of a theoretical framework as an initial guide for data collection in the field is called 'the middle range approach' (Laughlin, 1995). In this approach, a theoretical framework is used to provide a general understanding and a set of concepts as a basis for engaging in the empirical setting, yet the real nature of the empirical situation may change the framework itself (Broadbent, 2011; Laughlin, 1995).

5.2.2.4 Advantages of the case study approach

The qualitative case study approach was chosen for this study because it offers a number of advantages. First, it helps to reveal and overcome the limitations of the 'textbook view', 'economic view' and 'consultancy view' in traditional quantitative research, which are very narrow and for the purpose of serving the interests of specific groups (Vaivio, 2008). In particular, a performance measurement system, as any other management accounting tool, is not merely a neutral tool for rational decision making; it imposes and is influenced by human behaviours, as revealed in the literature review. It can be adopted selectively, used purposively and interpreted subjectively in different situations and by different users. Thus, management accounting is a context-bound phenomenon (Vaivio, 2008) and management accounting techniques do not work the same way in every setting. There is no management accounting tool to act as a ready-made solution for every situation. Thus, a performance measurement system and practice cannot be generalised through testing a sample. As the practice is always attached to the people who perform the practice, the problem is reduced to understanding the tool users in case-by-case context.

Second, the qualitative and quantitative approaches are not mutually exclusive (Maanen, 1979); they simply emphasise different aspects of the research objects and often complement each other. For example, quantitative studies can discover the relationship between A and B. Qualitative studies can explore how A relates to B. Thus, quantitative

and qualitative studies used together offer a more comprehensive picture of A and B. In fact, the use of pluralism in social research was advocated a long time ago by (Jick, 1979) and has been discussed more recently by management accounting researchers (Hoque et al., 2013; Modell, 2005, 2009). They all agreed that qualitative and quantitative research methods complement each other and help with understanding organisational practices.

5.2.2.5 Limitations of a qualitative study

Qualitative studies are often criticised for several reasons, particularly for being biased. This criticism comes from the fact that often, researchers do not follow a rigorous and systematic procedure when conducting case studies and allow equivocal evidence and personal perspectives to influence the findings and conclusions. Qualitative studies are mainly conducted by interpretive researchers, who hold that all phenomena are understood subjectively. Therefore, being subjective is not a limitation but is an obvious quality. In contrast, quantitative researchers consider themselves objective because they use scientific software and techniques to collect and analyse the data. However, which hypothesis to test and which data analysis software to use is a personal choice; it may sound less subjective only because most of the process is conducted by a computer.

My position was grounded in the interpretive paradigm, which holds that social practices are created subjectively and perceived through individuals' own perspectives and attitudes. Thus, the issue is not whether the researcher is objective or subjective, but whether the researcher *knows* that he is subjective. If a person is aware that he has his own perspectives and attitudes that might influence the way he does and sees things, then there is a high chance that he will be less influenced by his subjectivity in making judgements. It is similar to saying that a trap is only a real trap when people do not know it is a trap; once people know it is a trap, there is a high possibility that they will not be trapped by it, and it is no longer a trap. Thus, by being aware that we are subjective, we can be less biased and our judgements can be more credible.

The second limitation of a case study is that it is difficult to generalise the findings from a case study to other cases. However, even a conclusion drawn from large-scale quantitative research cannot be generalised to different situations. Further, researchers who conduct case studies often do not believe that the results from case studies should be generalised, as they are not conducted for the purpose of generalisation. Interpretive researchers believe in the understanding of a phenomenon in its context and that different contexts offer different meanings; therefore, the interpretation of one context cannot be generalised, as in

quantitative studies. To measure the value of qualitative research by its capacity for generalisation would be similar to measuring the value of a fish by its ability to climb a tree. However, even though case studies may not have the capacity for generalisation, they enrich the understanding of different contexts, which in many cases can be applied to some extent to other similar situations.

The third limitation is that case study research often leads to long, unreadable documents. This is because many case studies fall into pure description and not everyone can describe in an interesting way. People who prefer to see numbers rather than words can be afraid of reading long, wordy documents. However, quantitative studies with a series of statistic tables of regressions and hypothesis testing often are not understood by readers who lack a sophisticated knowledge of statistics, especially of the sophisticated data analysis techniques being used these days. Within the discipline of accounting, it is thought that management accounting must relate to numbers, the dominance of quantitative studies and researchers trained in quantitative approaches (Hageman, 2008) means that more people favour numbers over words. Thus, the accounting tradition itself creates a limitation for bringing a qualitative approach to management accounting research. In qualitative case-based research, reading the description of a research setting can be challenging for those who prefer to look at the results and conclusions without knowing the context from which these conclusions are withdrawn. However, the descriptive part of case-based research is very important, as it provides the basis for interpreting the meanings. The possible tediousness of a case study is not the fault of the method itself but the fault of the author.

The above limitations are not unique to qualitative research but can be common to both qualitative and quantitative research. If these limitations are understood deeply, they are not limitations at all. The more important point is how researchers deal with these limitations and what they do to reduce their own influence on the research quality. As research method is simply a tool for achieving the research objectives, as long as the tool is suitable for achieving the objectives, it should be used (Marvasti, 2004). A tool that appears to have many limitations for one task may well fit other tasks, in the way that chopsticks are perfect for eating noodles but not for eating porridge. Thus, as the question is which research method is the best *for the current research objectives*, it is important to find solutions to the above limitations in each particular case study. Methods of ensuring the quality of the research must be considered in each stage of the research, including field selection, the data collection process and the data analysis techniques.

5.3 Research design

5.3.1 Research setting

This study used a Vietnamese public university, named Gamma University, as a case to investigate the socially constructed motivations, interactions and structuring of performance evaluation practices for academics. The chosen case could provide a rich information and meaningful context for fulfilling the research objectives. As discussed earlier, public universities in Vietnam have been undergoing a fundamental reform to improve educational quality and competitiveness in the domestic and regional market. Gamma University is one of the biggest public universities in Vietnam and was one of the pioneers in the reform plan of the MOET. The university has undergone changes in governance structure, financial structure, curriculum design and staff training and is using performance measures to evaluate academics' performance, to raise the overall quality of teaching and research.

One of the most challenging issues in a case-based study is obtaining access to data. A personal relationship within the case context can be a great help in this regard. This researcher had a good relationship with many academics in Gamma University because a family member had held a high position in an academic school of Gamma University previously. Thus, it was easy for this researcher to obtain access to archival documents and conduct interviews with the university's members.

In accessing a targeted university, gatekeepers play an important role. Gatekeepers in this organisation were the Vice-president, who granted permission for conducting the research within the university, and the university staff in the departments in which the researcher planned to conduct the study. The researcher obtained permission from the university's vice-chancellor to access archival documents and conduct interviews with staff. At the school level, the researcher contacted heads of departments through introductions by her family member.

Using an organisation in which the researcher has close relationships as a research setting can lead to biased, incomplete and compromised data reporting (Creswell, 2009). To address these issues, several methods were used to ensure the quality of the data, as discussed in Section 5.5.

5.3.2 Data collection

Data collection is a critical stage in any research because it determines the quality of the data and influences the research findings directly. In a qualitative case study, high-quality information depends on the selection of the data collection methods and the participants. In this study, the actual data collection was carried out over nearly six months in two phases: pilot study and main study.

5.3.2.1 Data collection techniques

Techniques for collecting data in a case study include using archival documents, behavioural surveys and in-depth interviews.

5.3.2.1.1 In-depth interviews

Interviewing is a common method for collecting data in a case study. Interviews can be structured, semi-structured or open-ended. As this study explored the interaction process of the actors involved in a performance evaluation practice, the use of semi-structured and open-ended interviews was appropriate. The observation is that the closer the relationship between the interviewer and the interviewees, the deeper, broader and more flexible the interviews can become.

The researcher prepared an interview guideline that outlined the important information to be collected but remained flexible so that interviewees could broaden their answers to related topics. As all of the interviewees were academics, many of them were active in the interviewing process and some even took the lead in the interviews. The researcher needed to adapt to the styles of interviewees and allow them to talk naturally, guiding them back to the intended questions gently. Additionally, the researcher took notes about the interviewees' facial and emotional expression during the interviews, to provide further interesting information for data analysis in a later phase.

The development of the interview guideline[17] was assisted by the research questions, theoretical framework and literature. There were four research questions:

1. What is the current performance measurement system in place for academics in the university?

[17] See Appendix 10.

2. How do the actors interact with each other in the performance measurement practice?

3. What are the motivations that induce their interactional behaviours?

4. How is the performance measurement practice structured?

Thus, the interview questions focused on exploring 1) the current system being used in the university to measure and evaluate academics' performance; 2) academics and performance appraisers' interpretations of, and responses to, the system being used to measure and evaluate their performance; 3) the differences (if any) between the formal written performance process and the actual performance measurement practice within the departments and the university; and 4) aspects of performance evaluation practices that become structured.

5.3.2.1.2 Archival documents

An archival document is an important source for historical and formal written information about the performance measurement system that is being used currently. In management accounting research, using archival documents is a useful cross-checking tool that provides a supplementary source of information. It can convey meanings that cannot be obtained through interviews. In this research, for example, the researcher found a document named 'Operation of democracy principle in university', with the performance evaluation procedure provided as an illustration for the way the democracy principle was operating in Gamma University. This intention of the performance evaluation designers to embed the democracy principle into evaluation process may not have been mentioned in the interviews.

In this study, the archival documents were all information available from the university website, including the 'University Handbook of Regulation, Operation and Organisational Structure'; guidelines for the performance measuring and evaluating processes for academics; regulation and policy on issues relating to performance measurement and evaluation; self-evaluation forms; student feedback forms; voting forms; and performance evaluation report forms.

5.3.2.1.3 Observations

The researcher was granted permission to attend and observe performance evaluation meetings. She attended four departmental performance evaluation meetings in School A but was not able to attend the school evaluation meeting because of time constraints. However, as she had been given permission to attend the meeting, she asked a colleague to take notes during the meeting.

During the observations, the researcher sat in the meeting with other colleagues, as a member of the meeting. She did not use a recording device in these meetings because it may have made the people feel too uncomfortable to behave as normal. The researcher used a notepad and pen to take notes all relevant information, including contextual information such as time, geographical location, demographical features, the atmosphere of the meeting, the design of the room, furniture organisation and items on the table.

In addition, she noted the content of the meetings, including what people said and did, as well as their clothing, emotions, body movements and facial expressions. These detailed observational notes were very helpful in the later data analysis.

5.3.2.2 Participant selection

Participant selection is one of the most important tasks regarding sampling for a case study. Participant selection influences the data quality directly as well as the credibility and trustworthiness of the findings (Marshall & Rossman, 1999). In quantitative studies, random sampling is undertaken to ensure representativeness and generalisation; in qualitative case studies, participants are selected for the purposes of information-richness and appropriate coverage. Thus, the more information that participants can provide, the deeper the possible understanding of the phenomena. An information-rich participant is one from which the researcher can learn more about the issues that are important to the research objectives (Patton, 2002).

In this study, the central research objective was the performance measurement practice for academics in Gamma University. Therefore, information-rich participants were those who were involved directly in the performance measurement practice, including those who set the procedures and those who executed the procedures. Most importantly, as this study sought to understand performance evaluation practice, it was essential to invite participants

who were in the role of evaluators and evaluatees at different levels of the university. Participants were selected from all three levels: department, faculty/school and university.

5.4.2.2.1 School and faculty selection

As Gamma University has both schools and faculties, another important issue was selecting which schools or faculties to study. Based on the principles of information-richness and appropriate coverage, the researcher decided to select a teaching-oriented school (School A) and a research-oriented faculty (Faculty B). As the main activities of academics are teaching and research, the difference in activity orientation was expected to reveal different perspectives and behaviours in performance evaluation practices. School A was initially one of the largest faculties in the university in terms of number of student enrolments and teaching staff. In 2012, it became a school and was granted autonomy in some of activities relating to student admissions, student fees, staff recruitment and the design of selected educational programs. Faculty B was established in 2010 as a combination of two unrelated, small faculties. This faculty did not have autonomy in student admissions, tuition fees and staff recruitment. As this faculty only had a small number of students enrolled, it had fewer teaching jobs. However, because of the nature of the subject in this faculty, the academics had more opportunity to be involved in research projects both inside and outside the university.

5.4.2.2.2 Interviewee selection

Purposeful participant recruitment requires the participant pool to be information-rich and provide appropriate coverage, as well as serve the research objectives. As the purpose of this research was to understand the social interactions in the measuring and evaluating practice, it was essential to understand the interactions between those who set the measuring rules, those who used measures to measure and evaluate others, and those who were subject to the measuring and evaluating activities. Therefore, the interviewees included academics (evaluatees), academic-managers (evaluatees and evaluators) and university managers (central system designers and evaluators). Further, as interactions always occur between people who are playing a range of roles (e.g., father and son, husband and wife, two or more colleagues) and only some aspects of the actors' identity would be involved in these performance measurement interactions, interviewees who had many roles were expected to reveal different aspects of the performance measurement system and practice.

After the pilot study, the researcher added educational background and age as criteria for participant recruitment. The Social Interactional Theory indicates that all actors are influenced by their 'stock of knowledge', which determines their signals and interpretations during the interactional process. It was possible that in this research, participants with different stock of knowledge could bring more diversified perspectives regarding the institutionalised performance measurement practice at the chosen schools and departments. Educational background and age were two criteria that could be used to achieve this. Thus, the participants were selected to include older and long-tenure staff with more knowledge about the organisation's environment, formal structures, concepts and procedures as well as young or new academics with a fresh stock of knowledge that was less influenced by the existing interactional structures.

The number of participants was another important issue. In a qualitative case study, there are no specific guidelines for determining the sample size. However, the general rule is that the sample size should maximise the chance to uncover the phenomenon being studied and answer the research questions. Thus, the sample size can change during the data-gathering process in the field and during the data analysis process (Jones et al., 2006). This method of sampling is called saturation, which occurs when researchers find patterns and themes in the data. The researcher stops sampling when they reach the redundancy point. This sampling technique can help to yield rich data for analysis but has potential limitations, as all researchers have resource constraints. In this study, as the researcher was limited with regard to time and finance, the minimum of participants that could satisfy the requirements for information-rich and sufficient coverage was chosen. If the ensuing data analysis required more information, more interviews or observations could be made.

5.3.2.3 Pilot study

A pilot study aims to collect initial data for the purpose of understanding the context and research questions and refining the theory. The pilot study for this research was conducted over six weeks, using interview data and archival data.

The university website was the first source of archival data. It contained not only information about the formal operations and academic activities, documents and regulations but also the social activities. From this website, the researcher downloaded information relating to the macro environment of the university, its past, current and planned activities. Information about the process of measuring and evaluating the performance of academics was found in Human Resource Department webpage. Another

source of archival data was the University Handbook of Regulation, Operation and Organisational Structuration. This handbook contained information about the organisational structures and operations, as well as the regulations and the legal basis for all operational procedures. The third source for archival data was departmental and school performance evaluation meeting minutes, in which the main contents of performance evaluation meetings were recorded.

After reading about Gamma University's performance measurement system, one issue was the need to draw a boundary in defining the actors who were involved in the system. It appeared that the performance measurement system in this university extended to other actors at the Ministry and even country level. Therefore, as it was unrealistic to include all of the actors who were outside the organisation, the researcher decided to limit the investigation to the university only; that is, how the system within the university was operationalised and how the performance evaluation practice within the university was formed. This did not limit the information about the social context.

As discussed earlier, the interviewees chosen needed to vary in terms of age, tenure and position. This led the researcher to invite interviewees who were purely academics with different ages and tenure, and those who held multiple roles, such as academic-manager, or academic-social group leader (Youth Union and Labour Union). The purpose of this was to broaden the variety of participant in terms of position as it was expected that they would have different views about the performance evaluation system as well as the practices. Another purpose was to explore, in the context of multiple roles, which role was more influential and how it shaped the views and behaviour of the individuals.

After considering all the requirements, interviewees were recruited based on the researcher's personal relationships. Nine interviewees were selected,[18] including academics, academic-managers and an administrative officer who was in charge of performance evaluation activities. Each interview lasted from 45 minutes to 100 minutes and occurred mostly in their offices, except for two interviews that were held in a café because the interviewees and the researcher were friends. Each interview was recorded by both a digital recorder and an iPhone, in case of the possible breakdown of the digital recorder. During the interviews, the researcher was careful to avoid saying the name of interviewees, to ensure privacy. The interviews were conducted using the interview guideline but as the interviews resembled actual conversations, the guidelines were used

[18] See Appendix 11.

flexibly and researchers often had to modify the structure of the questions to suit different interviewees.

The pilot interviews helped the researcher to explore the actual practice of performance evaluation in the interviewees' departments and the subjects' interactions with each other at the level of perceptions and overt behaviours. This helped the researcher to confirm that the research questions were worth pursuing. Additionally, the interview data provided clues for researcher to refine the theoretical framework to be used in analysing data. Although the original theoretical framework was proven relevant, it needed modifications to explain the data better, as discussed in Chapter 4.

The pilot data revealed that the individuals were influenced by social, organisational and personal contexts. Thus, it was useful to have an analysis technique that could account for the effects of these contexts on people's performance evaluation practices. Discourse Analysis was found to be a fruitful approach for achieving the research objectives and is discussed in detail in Section 5.4.1.

5.3.2.4 Main study

In the main study, 45 interviews were conducted over 12 weeks. Interviewees included officers who were involved in different phases of the performance evaluation practice, academics with management positions and ordinary academics. The selection of interviewees was based on age, tenure and qualification variety. At least 50% of the staff in one department was invited for interview[19].

Each interview lasted for 45 minutes to 1 hour, with some longer interviews that lasted for 1.5 to 2 hours. Most of the interviews were conducted in the interviewees' offices and a few were conducted in public places or the interviewees' private residences. As only the high-level managers of very big schools at Gamma University had their own offices, many interviews took place in a common office into which many people came in and out. This lack of privacy in the interview setting had the potential to affect the interviewees' freedom to express their opinions. This factor was considered during the data analysis phase.

Each interview was transcribed by the researcher on the day it was conducted and all interview files were coded by groups, to conceal the identities of the interviewees. For example, academics in Department 3 of School A were coded as A3.1, A3.2, and so on;

[19] See Appendix 12.

presidents, vice presidents and other interviewees who were members of the Evaluation Committee were coded as EC1, EC2, and so on. All of the files were then organised in a computer folder that was protected by password and copied to different locations.

The data analysis process began as soon as the researcher returned to Australia from the data-gathering field trip. During the month after completing the fieldwork, the researcher continued to contact interviewees via Skype or Facebook messenger to double-check and clarify some details in the interviews. Additionally, the researcher maintained regular contact with them to keep up to date with the performance evaluation practices at their departments, schools and university.

5.4 Data analysis method

This section discusses the data analysis method that was used to make sense of the data collected. It begins by introducing the theory of Discourse Analysis and a justification for using it in this study. Then the actual process of analysing interview data is presented.

5.4.1 Discourse Analysis

In qualitative studies, a good method of analysis must accommodate in-depth analysis of both text and the contextual components in which the texts are produced. Discourse Analysis was selected it focuses on extracting knowledge that lies beyond words or text. Text in Discourse Analysis may include spoken text (e.g., interviews, informal stories and conversations), written text (e.g., archival documents, news) or visual text (e.g., observations). Discourse Analysis can be conducted by analysing the data for groups of words, phrases or bodies of texts; examining the texts' structures to identify significant patterns; examining in-depth discursive statements to reveal the stream of 'truth' with regard to a particular discursive topic; or looking closely at the rhythm repetition of text, grammar and genre of language used to reveal the interviewees' perceptions and behaviour relating to the studied practices (Paltridge, 2006). Thus, Discourse Analysis may not provide interview quotations directly; rather, it focuses on extracting the underlying meanings from the quotations.

This study used a Discourse Analysis approach (Fairclough, 2003) called 'three types of meaning of text', as it provided a good fit to the research objective and theoretical framework. The most challenging task for this research was finding ways to extract the social interactions from the interview data. Social interactions can be revealed more easily

through observation rather than through interviews. However, as the researcher conducted only five evaluation meeting observations, the main data source was the interviews. Fairclough (2003) Discourse Analysis technique allowed analysis of the spoken and written texts to reveal the identification, actions and representations of the text producers. This approach analyses the language in the text for three major types of meaning: action (genre), representation (discourse) and identification (styles) (Fairclough, 2003). These three main concepts matched with three similar categories proposed by Foucault (1997: 'Relation of action on other' (Axis of power), 'Relation of control over others' (Axis of knowledge) and 'Relation with oneself' (Axis of ethics).

In this current study, the researcher found a link between Fairclough (2003) three meanings of the text with three major theoretical concepts in Turner's (1988) Social Interaction Theory. The links between Fairclough's concepts and the theoretical concepts used in this study are presented in Table 5.1.

Table 5.1: Fairclough's 'Three types of meaning of text' and this study's concepts.

Fairclough (2003)	**This study**
Identification	Self, roles, needs, feelings
Action	Interaction: Signalling and interpreting
Representation (way of acting)	Knowledge, structures of practice

The 'Identification' aspect refers to the way people take on certain personal or social roles and the value systems attached to these roles. This is equivalent to the self-concept and motivational needs of individuals used in the framework for this study. The 'Action' aspect can be understood as the process of actors sending signals to (overt action) and interpreting signals from (covert action) each other. The 'Representation' aspect, similar to Foucault (1997) knowledge concept, represents the way actors enact behaviours and give reasons for their and others' actions. Thus, knowledge of the subjects can be revealed by analysing the meaning of their interview scripts.

Thus, the 'three types of meaning of text' approach was a suitable analysing tool for this current study because it supported the use of the theoretical framework to make sense of the interview data. This matching was important, because a research methodology should suit the purpose and nature of the research and the researcher should understand the choice clearly. The process of this data analysis technique is discussed in detail in the next section.

5.4.2 The analysing technique

Based on the Refined Social Interaction Framework and the Discourse Analysis approach from Fairclough (2003), the researcher constructed the following data analysis process:

5.4.2.1 Step 1: Contextual information

As Discourse Analysis focuses on analysing both text and context, worksheets were designed to support this approach. An Excel file was created for each interview transcript, with three different sheets for the different analysis levels.

Sheet 1 was used for context analysis. Contexts include both distal contexts (e.g., personal context, institutional context and broader social context) and proximity context (e.g., interview settings) (Phillips & Hardy, 2002). However, as distal context is a very broad concept and it is impossible to include all of the context information, this researcher followed Wetherell (2001) suggestion to include only context information that was brought into the proximate context through the participants' activities. Thus, all distal context information mentioned by interviewees was deemed relevant and included in the context analysis sheet, as presented in Table 5.2. This list was the pre-determined list and was not always filled for every interviewee, depending on the interview. For example, while it was easy to gather information about the social and institutional contexts, collecting information about the personal context, such as family background or social class, was more difficult.

Table 5.2: Excel table for context analysis.

Context	Details	Potential influences	Ref to (text analysis and results)
DISTAL CONTEXT			
Personal context			
Gender			
Age			
Tenure			
Position			
Education background			
Family background			
Social class, groups			
Institutional context			
Department			
School/faculty			
University			
Broader social context			
Cultural setting			
Historical-national setting			
PROXIMATE CONTEXT			
Interview setting			

5.4.2.2 Step 2: Text analysis

The second Excel sheet was designed for text analysis. Step 2 aimed to reveal what the actors did as they were involved in the performance evaluation practice, reasons for what they did, how they interpreted others' behaviours, what motivated them to do what they did, what feelings they had and their knowledge. The text analysis was assisted by the 'Three types of meaning of text'.

5.2.2.2.1 Identification

According to Fairclough (2003), 'Identification' can be identified by the way people speak or write, revealing who they think they are. According to the refined theoretical framework, roles are central in the interpreting and signalling processes during interaction and both of these are rooted in the self. (Fairclough, 2003) 'Identification' concept can be related to 'Roles' in the signalling and interpreting processes and 'Self' in the motivational process. According to Fairclough (2003), the 'identification' of the interviewees can include both personal and social aspects. The personal aspect of identity refers to their personality, while

the social aspect of identity refers to their social roles. Fairclough (2003) emphasised that social behaviours are influenced by both personal and social identity.

In text, identification can be revealed through styles, modality and evaluation aspects (Fairclough, 2003). In this current study, the interviewees could be individually represented in the text as 'I' or collectively as 'we' or 'everyone', which in practice, included 'I'. In many cases, identification was expressed as a group or a social class such as 'Department 1', 'academics/young academics/researchers/young researchers', 'university managers' or 'managers and academics' (Fairclough, 2003).

Interviewees can also reveal their identification by the way they address themselves in relation to others (Fairclough, 2003). Identification with social roles can be revealed by the way interviewees talk about their roles. For example, in this current study, it was interesting to examine whether interviewees called their head of department by his name, or in any other way showed the relative position between them and their bosses.

Another aspect of identification is personal value. A person's desirable and undesirable values can be expressed in their use of evaluative statements. One way to identify a person's value is to look for words that indicate evaluation, such as 'good', 'bad', 'terrible' and 'excellent'. For example, in this current study when an academic said, 'I think self-evaluation is *good* because it raises self-awareness of academics', he revealed that he valued the self-evaluation procedure and the self-awareness of academics. Further, values can be expressed in terms of what is desirable and undesirable (Fairclough, 2003). Desirable needs are often built in phrases that come after 'I want …', 'they/he/she should …', or 'it would be better if …'. For example, in this current study when an interviewee said, 'Academics *need to* first be aware of their own performance …', he revealed his perception of the identity of 'academics' and that a desirable behaviour of an academic is to take responsibility for being 'aware of their own performance'. Value was expressed through feelings when people used words such as 'satisfied', 'unhappy', 'uncomfortable', 'like', 'dislike' to talk about elements of the performance measurement system. It was not common for interviewees to express their feelings directly. Only the interviewees that had a close personal relationship with the researcher would say, 'I feel …'. Other interviewees would keep a neutral tone and perhaps say '[the practice] can get better by …', which indicated that their feelings about the current practice were not altogether positive.

A person can reveal his values through the use of modality language in an interview. Modality refers to the degree to which a person commits themselves to what they are

saying. A high level of certainty would include frequent use of words such as ‘is’, ‘will’, ‘sure’, ‘are’, ‘often’, ‘always’ and ‘certainly’; a low level of certainty would include words such as ‘may be’, ‘might be’, ‘probably’, ‘relatively’, ‘sometimes’ and ‘somehow’. One finding in the pilot study for this research was that all of the interviewees made more use of words that indicated a low level of certainty. They rarely used words that indicated facts, more often using words that indicated a guess or an opinion. For example, when one young academic interviewee mentioned the effect of linking research performance to income, he said, ‘linking research hours to income *may* make young academics feel *relatively* [tense]’. He used the two words ‘may’ and ‘relatively’ to reduce the probability of his prediction and hence, reduce his commitment to the truth of the statement. This may be the style of academics, who tend to be reluctant to use words with certainty. However, it was found that young academics tended to use more low-certainty words and older academics tended to use more high-certainty words. Another aspect of using language to reveal identification is looking at interviewees’ intonations and tones when they says the word ‘I’ or ‘we’.

5.2.2.2.2 Action—Signalling and interpreting

The ‘Action’ meaning of the text could be analysed to reveal the interactional process of performance evaluation practice. In the interview transcripts, the interviewees described how they engaged in the process of performance measurement and evaluation, which could be seen as a description of their signalling and interpreting activities. For example, signals (actions) could be represented by verbs such as ‘I *completed* my self-evaluation report in the meeting and *submitted* it to [the] head of department’) while interpretations (actions) were often a phrase that came after ‘I think …’, ‘I understand …’, or ‘In my opinion …’. The tense of the verbs used to describe actions could be past, present or future, which helped to depict the time dimension in the routinisation process.

5.2.2.2.3 Representation—knowledge, structuring

The ‘Representation’ aspect of text meaning can be linked to a person’s stock of knowledge and the structure of the performance measurement practice. Fairclough (2003) concept of Representation is similar to Foucault’s (1997) Concept of knowledge, because based on their knowledge, people enact behaviours that show their understanding and controlling over other people or events. Representation is a way of acting. Similarly, structures are a representation of practices. In this study, the knowledge of the interviewees was represented in the way they explained their actions or others’ actions.

The researcher designed an Excel worksheet that allowed for text analysis to extract the different types of meaning suggested by Fairclough (2003) adapted to the current study of personal motivation, interaction and structuring of performance measurement and evaluation practices. This worksheet allowed for analysing the interview transcripts line by line to extract the meaning from each piece of text. A column of 'Context' was added, to gather information about the distal context that was brought to the text by the interviewees. For example, when an interviewee mentioned Vietnamese culture or political mechanism in his answer, then 'Vietnamese culture' and 'political mechanism' were two distal contextual features that were perceived to influence their thinking or activities. The structure of the worksheet and an example of analysis is presented in Table 5.3.

Table 5.3: Excel table for text analysis (example line from analysis of an interview with an academic in Department 3).

Para/ line	**Interview quotes**	**Context**	**Identity**	**Values/needs**	**Feelings**	**Signals**	**Interpret ation**	**Stock of knowledge**
1/1–3	As an academic in Dept. 3, my duty is to teach classes and other tasks assigned by the head of department	Dept. 3	Academic	Compliance				*Duties of academics*: Do tasks assigned by university and head of department
1/3–5	…..	……	……	……	…..	…..	……	……

5.4.2.3 Step 3: Summarise text analysis into themes

An Excel spreadsheet was created for each interview, to summarise and present the results of text analysis (see Table 5.4).

Table 5.4: Summary results from text analysis according to three main performance evaluation practices.

		Motivational forces			**Knowledge (Representation)**	**Interaction (Action)**	
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**
Performance measurement practice	Individual practice	Identity	Needs/ values	Feelings	Stock of knowledge	Interpret	Signal
Measuring							
Evaluation							
Compensation							

From this summary table, each of the conceptual items of self, needs/values, feelings and knowledge is revealed for each of the signals or interpretations made by an interviewee for each performance measurement, performance evaluation and compensation activity.

5.4.2.4 Step 4: Revealing interactions among academics, academic-managers and university managers

To answer Research Question 2 about the interactions among the actors, three groups were created: academics, academic-managers and university managers. The signals and interpretations of these three groups were compiled in Table 5.4. This enabled an understanding of how the signals and interpretations of one group related to the signals and interpretations of the other two groups. For example, in the self-evaluation activity, the signal of academics was 'provide basic information about teaching and research hours and the same information for qualitative aspects'; the signal of academic-managers was 'always agree with self-evaluation by colleagues and give no feedback'; and the signal of university managers was 'do not talk about it'. Thus, the signal of academics was matched with their own understanding about the self-evaluation practice and their interpretation of signals from academic-managers and university managers. The signal of academic-managers was matched with their knowledge about this process and their interpretation of signals from academics and university managers. The signal of university managers was matched with their understanding about the self-evaluation process and their interpretation of the signals from academics and academic-managers. This showed how the signal of one actor could be influenced by their own knowledge and their interpretations of other actors' signals.

Table 5.5: Excel table for comparison of individual text analysis for three groups: academics, academic-managers and university managers.

Performance measurement practice	**Roles**	**Needs/ values**	**Feelings**	**Signals**	**Interpretation**	**Stock of knowledge**	**Similarities**	**Differences**
1	2	3	4	5	6	7	8	9
Measuring teaching performance—Teaching hours	University managers Academic-managers Academics	…….	……	…….	…….	……	…..	……..
Measuring teaching performance—student evaluation feedback	University managers Academic-managers Academics							
Measuring research performance using research hours	University managers Academic-managers Academics							
Other aspects	University managers Academic-managers Academics							
Self-evaluation	University managers Academic-managers							

	Academics
Peer review	University managers
	Academic-managers
	Academics
Voting	University managers
	Academic-managers
	Academics

5.4.2.5 Step 5: Revealing patterns/structures in interactions

The last step in the data analysis process was to compare the performance evaluation practice at all levels to explore the performance evaluation practice structures, using the theoretical framework. The theoretical framework claims that the structuring processes go through categorisation, regionalisation, normatisation, ritualisation and routinisation. Thus, actors' signalling and interpreting activities were analysed to reveal these structuring dimensions at the three levels: department, school/faculty and university. Table 5.5 was used to identify any similarities or differences in the behaviours of the actors in different groups, including interpreting and signalling, motivational forces, stock of knowledge and social contexts. The similarities in interpretations and signals revealed the norms and rituals in the performance evaluation practice of each group. In addition, the differences in their perceptions and the way they interpreted and signalled could be highlighted for further exploration.

Thus, using Fairclough's (2003) technique, each interview was analysed to reveal the identification of each interviewee, together with his needs and values, feelings, knowledge and behaviour (signals) in the performance evaluation practice, as well as his understanding (interpretations) of others' behaviours in the practice. Based on that 'way of action' or the patterns of interviewees' behaviour and their 'knowledge', the underlying assumptions that were used by interviewees to interpret others' behaviour and to choose appropriate courses of action were revealed.

5.5 Goodness of research

Many researchers (Arminio & Hultgren, 2002; Lincoln & Guba, 2000; Marshall, 1990) suggested the use of the term 'goodness' instead of 'validity' and 'reliability' (Yin, 2009) to evaluate the quality of a qualitative study (Jones et al., 2006), because validity and reliability are criteria used to assess the quality of research grounded in a positivist paradigm. As this study was grounded in an interpretive paradigm, goodness was used as a criterion for measuring research quality. Goodness of research is first assessed from the consistency of the epistemology between the research questions, theoretical framework and research methodology, including the data collection and data analysis procedures (Howe & Eisenhart, 1990). In other words, goodness in qualitative research means that the research process is conducted in a consistent epistemology from beginning to end (Creswell, 2009).

Researchers must show that the chosen data collection and analysis technique have been driven by research questions, not the other way around (Howe & Eisenhart, 1990). They also need to provide evidence that they have employed a technique that ensures high-quality data is collected and that the analysis procedure has been applied correctly and competently. Another indicator of the goodness of a qualitative study is how the researcher discloses their influence in the research process. In interpretive research, the researcher is also a research tool and clarification of the researcher's role in the research process can help readers to know how the researcher's epistemology influenced the way data was collected and analysed. Finally, the goodness of a study presents in the trustworthiness of the interpretations and findings. The following sections discuss the way this current study addressed each criterion.

5.5.1 Consistency in epistemology

This study has a high level of epistemological consistency between the research questions, theoretical framework, data collection and data analysis procedure. First, in Chapter 2, the research objectives of this study were developed from an extensive review of the existing research into behavioural issues associated with the application of a performance measurement system. In Chapter 4, the theoretical framework was proven consistent with the research objectives. In this chapter, the researcher carefully explored the different paradigms and their meanings for research methodology. The researcher stated her epistemology clearly and the way it influenced her selection of research topics and research methodology. The methodology, including the data collection and data analysis techniques, was chosen for its fit to the research questions and the researcher's paradigm. In addition, the researcher provided justification for each of her decisions in the research process. In short, all of the steps in the research process—understanding the researcher's world view, selection of research topic, theoretical framework, data collection and data analysis techniques—have been conducted carefully to ensure consistency and coherence.

Another element of goodness in qualitative research is to ensure the data collected is of high quality. Quality interviews rely on the ability of the researcher to establish rapport with the interviewees. This rapport-building includes distance reduction, anxiety-quieting and trust building (Jones et al., 2006). This requires an ability to listen without judgement and the ability to accept others as they are. To develop the ability to listen and observe without personal judgement and emotion, the researcher practices a mindfulness meditation technique known as Vipassana. As well as improving general well-being,

meditation has been found to have positive effect on de-biasing the mind (Scheytt, Soin, & Metz, 2003). In particular, Vipassana meditators focus on developing the ability to see things *as they really are* instead of *as we want them to be*. As a practicing Vipassana meditator, the researcher has developed the ability to observe her own thoughts and feelings and the way they induce her actions. The researcher recognised that as she talked to the research participants, she started to think, judge and develop the need to react. However, she knows that it is important not to let those thoughts, judgements and feelings distort the original contents of the interviewees' talk. She found that as soon as the thoughts and feelings were recognised, they did not lead to judgement. As there was no judgement, the interviewees felt more comfortable to talk and authentic data were obtained.

5.5.2 Researcher's role in the research process

Clarification of the researcher's position is another tool used to improve the goodness of the research (Jones et al., 2006). Qualitative research is often criticised for being biased in relation to data collection, because researchers tend to be more attracted by evidence that supports their subjective views and perceptions. Thus, it is necessary to clarify the researcher's ontological assumptions about the physical and social world, as well as her knowledge about the researched objects, so that readers can understand how much influence the researcher had on the research findings.

This researcher's ontological assumption was clearly stated very early in this chapter. During the research process, the researcher also took the necessary steps to minimise the chance that the she could overlook data that did not support her view of the world but might be of interest and relevant to understanding the phenomenon. The first step was to remain aware of her personal view during the data collection process, to ensure that no potentially useful information would be overlooked. To this end, the researcher carefully documented all of the interviews' schedules, times, dates and notes. In addition, the researcher kept a research journal to take notes during all of the steps in the pilot study and the main study phases. This journal helped to manage the data collection process and provide an audit trail for the researcher to reflect on her research process in a later phase. The second step was to follow the data analysis technique in a consistent and competent way, to ensure the data were interpreted but not distorted by the researcher's personal bias. Interpretation followed the steps discussed in Section 5.4.2, which were created before and during the data analysis process to reflect the actual analysis conducted by the researcher. This process reflected the evolvement of the researcher in the process of interacting with the interview data.

The relationships between the researcher and the participants should also be considered, to ensure a good-quality case-based study (Jones et al., 2006). The researcher has known the interviewees for a long time, as her mother used to hold a high management position in the university. Many of academic-managers in the university were either college friends or students of the researcher's mother. Many of interviewees were also college friends of the researcher herself. One advantage of this relationship was that most of the participants were happy to have a conversation and in-depth interviews with the researcher. However, one drawback of this relationship was that the researcher's pre-knowledge about the participants and university could hinder understanding of the participants' true feelings and thinking. Thus, it was necessary for the researcher to be aware of her theoretical perspective and her own epistemology and ontology, and how these could affect her interpretation of the interview data (Jones et al., 2006). During the research process, the researcher often returned to the literature about paradigms, epistemology and methodology, such as Burrell and Morgan (1979), Chua (1986) and Hopper and Powell (1985). This helped researcher to question how her interpretations were being integrated into and influenced by her ontological and epistemological stands.

Another way to ensure quality of data is cross referencing, which is the use of multiple sources of data. In this study, as well as conducting in-depth interviews, the researcher collected archival documents from the university's website, regulation handbook and meeting minutes. Further, the researcher attended some performance evaluation meetings. Using triangulated data (interviews, archival documents and observations) meant the researcher was able to check whether what the interviewees said was correct. In addition, the interview transcripts were emailed back to each interviewee so that they could verify the accuracy of interview content.

5.5.3 Trustworthiness of interpretation

Trustworthiness refers to the ability of researcher to offer evidence that their research is credible, plausible and applicable (Morse & Richards, 2002). Credibility is shown in whether the researcher's judgement is reasonably made, given the nature of topic and circumstance. Plausibility is the degree to which the findings of the research are probable.

5.5.3.1 Credibility and plausibility

The credibility and plausibility of this study were ensured by the use of a robust data analysis technique and an interpretive scheme. The researcher followed a technique offered

by Fairclough (2003) to analyse the language used by the interviewees to extract the meaning about their identification, actions and ways of acting (representation). The interpretation of data was guided by a theoretical framework about social interaction, as discussed in Chapter 4. As both the data analysis technique and interpretive framework were developed carefully by experienced researchers, the credibility of this study was ensured.

Second, to ensure credibility, authors must show that they did not reshape the data to meet the theoretical assumptions. In this current study, the original Social Interaction Theory (J. H. Turner, 1988) was used as a guide to collect data in the pilot study. However, after the pilot study, the researcher refined the Social Interaction Theory into a Refined Social Interaction Framework, which reflected the researcher's observations of the real-world setting. In Chapter 4, the researcher explained in detail the changes that were been made to the original theory and how the new framework better suited the researched setting and the researchers' understanding of the phenomenon. The refined framework was then used to analyse the main data. This offers clear evidence that the researcher did not attempt to make the data fit into the framework but developed a theoretical framework that could better explain the real practice.

Third, to authenticate the research findings, member checking was used to ensure the correct understanding had been made of participants' meanings and realities (Jones et al., 2006). This could be the most important aspect, to make sure that the interpretation of the researcher reflects what was actually happening to the participants in the real setting. The participants were asked to participate in a process of clarification of dialogue and interpretation accuracy. This was achieved through the researcher chatting with the interviewees to verify the opinions they gave in their interviews. Due to the limitations of English usage, sending the whole Findings chapter in English was unrealistic, as the participants were not likely to read a very long chapter in a foreign language. In addition, many of them were too busy to spend time reading a long document. Further, there was a possibility that when they read the analysis about themselves, they might want to withdraw from the study. Thus, the researcher thought direct chat would bring better results. In fact, she not only gained clarification through those chats, she also obtained more information that did not arise in the original interviews.

Some authors suggest using peer review or expert review in the interpretation process. I did not use this idea because the data was interpreted using a theoretical framework that

was developed based on this researcher's observations and understanding, whereas other researchers may hold different world views and find it difficult to draw the same conclusions. This can prolong the interpretation process and create time constraints for the researcher. However, as the use of peer or expert review is extremely important in improving the understandability and plausibility of the research, the researcher had a peer and expert researcher to help her review the research, to ensure the research was understandable and plausible to all readers.

5.5.3.2 Applicability

According to Arminio & Hultgren (2002), 'research should not be done only for the sake of research itself, but to improve the lives of others' (Arminio & Hultgren, 2002, p. 457). This means the researcher must link their research findings to applicable recommendations. In this study, the objective was to understand how performance measurement and evaluation practice is created through the social interaction process of the actors involved in the practice, as well as what motivates them to engage in the practice the way they do. The purpose was not only to increase understanding of how a management accounting practice is formed but also to understand the role of each individual in the process of creating their own organisational situation. This is particular meaningful for individuals who are not popular research objects. For example, in management accounting research, the main focus is often put on the management accounting system, business performance, work motivation and managers' performance but little attention is given to the personal, deep and unconscious motivations of floor-level staff and their experiences of management accounting. This research did not focus on work motivation, which is the popular topic of many management accounting research, but on understanding how personal unconscious motivations that matter to individuals actually drive their management accounting behaviours. Thus, this research is expected to help the actors understand why they behave the way they do and how their behaviours contribute to the formation of their management accounting practice. Therefore, they would be able to change their own behaviours to reshape the practice as they desired.

In summary, 'goodness' was used to assess the quality of the current research. Goodness included the consistence of the epistemology between the research questions, theory, data collection and data analysis methods. It also referred to the ability of the researcher to express their position in the research and the way their bias could have influenced the data collection and analysis. In addition, the goodness of the research has been shown to include

the trustworthiness of the interpretations and research findings. Throughout Chapters 2, 4 and 5, the researcher has demonstrated that all of the criteria for goodness have been considered carefully and met. In the next section, the ethical considerations in this research process are discussed.

5.6 Ethics considerations

Ethics issues are important to any qualitative study that involves human objects (Creswell, 2009; Marshall & Rossman, 1999). As this study used interviews as the main data collection method, combined with observations in meetings, several ethical issues needed consideration. Interviews with participants can reveal confidential information or may put them in a vulnerable situation. Observation also poses a threat to participants' privacy and confidentiality. The researcher acknowledged clearly that in all situations, she was committed to the obligations of respecting the rights, needs, values, benefits and desires of the participants. In addition to this personal commitment to protecting the participants' confidentiality, some procedures were employed to minimise the ethical effects on participants. The researcher followed the 'Ethics in everything' approach, aiming to be ethical in every step of the research process and for everyone who was involved in the research process.

First, the researcher complied with all of the ethical requirements of the Ethics Committee of the university in which she was studying:

- Research participants were informed both verbally and in writing before the interviews or observations via the 'Participant Information Sheet', which contained information about the purposes of the study, the content of the interviews and observations, the procedures of interviewee recruitment, interviews and observations, and how data was to be recorded and used. This meant that participants understood the research and felt completely comfortable about joining it.

- Research participants were given a written 'Consent Form', which outlined the way the data would be used and the rights of participants regarding the data collected from them, including the right to withdraw their consent (using the 'Withdrawal Form') for the data to be used in research any time within four weeks of the data being collected.

- Research participants were informed that in all situations, their right, interests and wishes would be considered first when choices were made regarding the reporting of the data.

- Research participants were informed that they had rights regarding whether they wanted to stay anonymous or to be identified.

Second, knowledge about the research participants was required, to identify any actions that could cause harm to them. This is a critical point because what is deemed 'normal' for one culture can be abnormal or offensive in others. I undertook my research at a Vietnamese university in my home country. Vietnam is a Southeast-Asian country, and has a very different culture compared to that of Australia and other Western societies. Its culture has been influenced by China, France and the United States, owing to its particular historical features of having been occupied previously by these three countries for over 1,000 years. In addition, a generation of Vietnamese people were influenced by Marxist–Leninist ideology during World War II. Therefore, Vietnamese people carry within them multi-layered cultures and ideologies, which can be difficult for outsiders to understand. Further, in modern Vietnamese universities, academics can have different education backgrounds. Some academics received their education and training from member countries of the Soviet Union (before 1991), while some younger academics have received their degrees from the United States, the United Kingdom, Australia and many other Western countries. This has created a number of subcultures within the traditional Vietnamese culture in academic communities in Vietnam. Understanding this aspect of the Vietnamese academic culture is particularly important, to make sure the languages used in interviews do not cause ethical issues.

Another issue was the difference in culture between the ethical requirements of the university in which the researcher was studying and the ethical norms of the culture in which the researcher was conducting her research. A normal perception in one culture may not be viewed favourably in another culture. For example, in Vietnam, to be required to give a signature is considered a threat. Thus, getting the signature of the interviewees on the Consent Form was viewed cautiously by the interviewees, as they were afraid that they needed to bear responsibility for something. To comply with the ethical requirement of the university as well as respect the cultural norm of the interviewees, the researcher needed to explain this aspect carefully, before giving the Consent Form, to avoid creating tension in the interviewees.

Third, the researcher found that during the data analysis process, it was important to acknowledge the researchers' own mind and pre-existing knowledge and how it influenced the way the data was being interpreted. This is called 'ethics for potential readers'. As the researcher wanted to bring the most honest and highest-quality findings to readers, control of self-interference was necessary.

Finally, ethical considerations were not only meaningful to the research participants, readers or university but also to the researcher herself. She found that research could be an emotional and stressful process. It was necessary to have a good level of tolerance for the researcher herself when the process did not go as planned.

In summary, the researcher conducted the research carefully to ensure that the interests of all parties involved in the research process, including the university, the research participants, potential readers and the researcher herself were taken care of. Through the approach of 'ethics in everything', the researcher believed that ethical considerations were addressed well in this research project.

5.7 Conclusion

This chapter has provided a detailed discussion of the methodology that was used in the current study. In general, methodology depends on the research paradigm and research questions. There is no perfect choice of methodology for all types of research. With research that concerns how and why a phenomenon of interest occurs, a qualitative case study is proven to provide rich data for achieving the research objects. This research was designed to include a pilot study and a main study. Data were collected through semi-structured in-depth interviews, archival documents and observations. Discourse Analysis of text (Fairclough, 2003) was adopted to analyse the interview data. Issues of ethical consideration and goodness of research have been discussed. The next chapter addresses the first research question of the study, which was the examination of the performance measurement system currently in place at Gamma University.

Chapter 6: Performance Measurement System for Academics at Gamma University

6.1. Introduction

This chapter addresses the first research question, 'What is the performance measurement system that is currently in place at Gamma University?'. It begins by outlining the university's organisational structures and operations, followed by contextual information about the cultural and working environment for academics. Section 6.3 presents the externally enforced performance measurement system that is in place, as well as the internal performance measurement system. The chapter closes with a conclusion.

6.2. Organisational structure and operation of the university

Gamma University was established in 1956[20] and is now one of the leading public universities in Vietnam. The university operation is under the direct management of the MOET regarding all training and education issues and under the management of the People's Committee of Hanoi City, as the university is located in Hanoi. The university was chosen as one of the pioneer universities in higher education reform. The vision and mission of the university to 2020 is to become a research-oriented university that meets international standards in the fields of economics and management and to become one of the top 1,000 universities in the world in terms of teaching and research quality.

6.2.1 Organisational structure of Gamma University

The organisational structure of Gamma University is presented in Figure 6.1. The university is led by a Board of Management that consists of the President (the rector), who is appointed by the Minister of Education and Training, and four Vice-presidents, who are appointed by the university President. The highest decision-making unit in Gamma University is the University Communist Party Committee, which consists of the Secretary (also the university President), Vice-presidents, some heads of schools and faculties, the President of the Youth Union and the President of the Labour Union. All decisions regarding the operation of the university must be approved by this committee. However,

[20] According to Decree 678-TTg of the President of the Communist Republic of Vietnam, dated 25/1/1956.

as the university President is also the Secretary of the University Communist Party Committee, in practice, all decisions are made by one person—the President.

Some social groups and unions come under the direct management of the University Communist Party, including the Labour Union, the Communist Youth Union, the Student Association, the Alumni Association, the Soldiers Union and the Retired Employees' Union. These groups and unions create a platform for different groups of people to connect to the leadership of the Communist Party. The Labour Union and the Communist Youth Union play a particularly important role in the performance evaluation system for academics, as they are two of the compulsory members of the Evaluation Committee at school and university levels.

The Finance Department is responsible for processing salary and additional income for academics. The Head of Finance/Accounting Department helps the President to build the University Internal Expenditure Policy regulating all payment calculations for academics. The Human Resource Department is responsible for recruiting new staff, renewing and terminating current labour contracts, developing training programs for academics and staff, and preparing documents for staff promotion and internal transfers. Significantly, they are responsible for the performance evaluation of university staff.

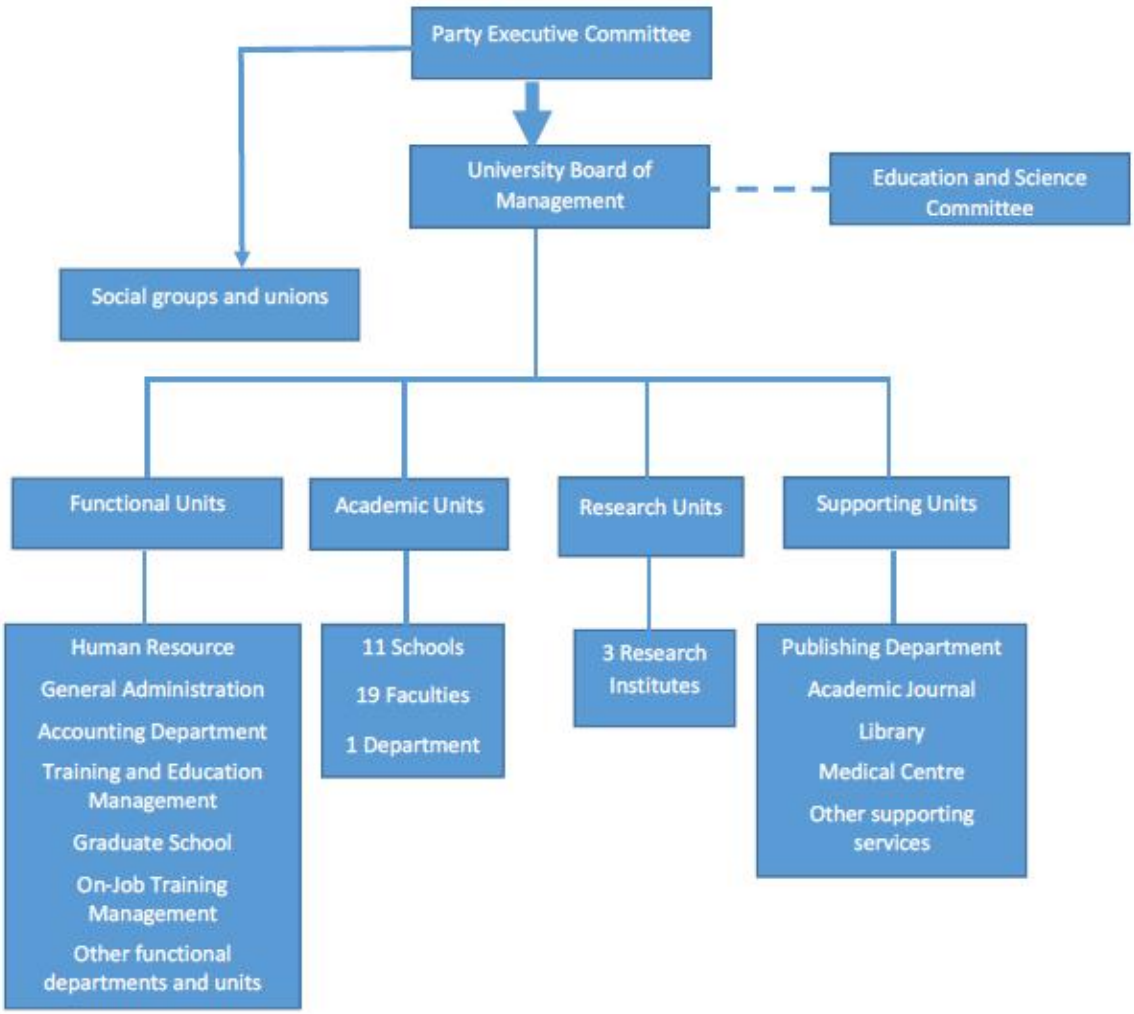

Figure 6.1: Organisational structure of Gamma University.

The General Administration Office is responsible for all of the general administrative processes of the university, as well as emulation and commendation activities. The staff consolidate the evaluation reports from all schools and faculties and then prepare a report for use in performance evaluation for emulation titles at the university level. The Deputy Head of General Administration Office is the secretary of the evaluation meeting at the university level.

Gamma University offers five main education programs: undergraduate, postgraduate, on-job training, distance learning and e-learning degrees. The Education and Training Department, On-job Training Department, Graduate School and Distance Learning Centre[21] are responsible for the management of students enrolled in undergraduate

[21] The operation of these four main training and education departments are presented in Appendix 13.

programs, on-job training programs, postgraduate programs, e-learning programs and distance learning programs. They manage the construction of the curriculum in compliance with requirement of the MOET and manage the timetables and teaching schedules.

6.2.2 Effect of higher education reform on Gamma University

Gamma University is under pressure to reform, to increase its overall training and education quality. With the liberation of higher education sector in Vietnam, many private universities have been established, increasing competitiveness in the higher education sector. Additionally, the demand from the labour market for high-quality graduates has increased, with employers preferring to take on graduates of full-time study rather than from other modes of study, such as on-job training or distance learning. Therefore, since 2010, the number of students enrolled in on-job training programs and distance learning has dropped dramatically. Further, under the requirement to meet international standards, the university changed from year-based programs to credit-based programs, which allow students to study at their own pace. Following this transition, the total number of teaching hours for most subjects decreased significantly. For example, one subject that had 45 teaching hours under the year-based program now only has 30 teaching hours under the credit-based program. These changes have reduced the teaching work of academics in all areas considerably.

At the same time, with its aim to become a world-class university, Gamma University introduced additional performance measures to motivate academics to improve their teaching and research performance. A target of a certain number of research hours was set as a goal for academics to achieve the required level of research. Student evaluation feedback is collected as a measure of teaching quality. These changes have been implemented for four years and the actual changes to education quality have not yet been assessed. However, they have definitely had an impact on academics and their working and personal lives.

In addition, as part of HERA, Gamma University has become financially independent, with autonomy in setting tuition fees. Increasing the tuition fee is an immediate solution to the problem of reduced income because of the drop in on-job training students. However, increasing tuition fees must be accompanied by an improvement in education quality. To raise education quality, some changes were made to improve the quality and performance of academics, as well as the education programs. First, the university set a qualification standard that all academics needed to have at least a Master's degree as well as English

proficiency of IELTS 6.5 or TOEFL 400. This has created pressure for academics with only a Bachelor's degree to study further and improve their English proficiency, as well as an advantage for academics who graduate from English-speaking countries such as Australia, the United Kingdom and the USA. In general, Gamma University has issued many policies aiming to raise the overall qualifications of academics and apply performance measures to motivate academics to improve their teaching and research performance.

6.2.3 Academics at Gamma University—cultural and working environment

6.2.3.1 Working environment

In 2015, the university had 808 academics: 17 professors, 112 associate professors, 189 PhDs, 437 Masters and 53 Bachelors. In 2013, the number of academics who held only a Bachelor's degree was 120; the university then released a policy that all academics who did not have Master's degree must have one within two years of being recruited. This policy has increased the number of academics with a Master's degree. However, it can be seen that the total number of academics with Master's or Bachelor's degrees still accounts for more than half of the academics.

Academics are recruited through a process in which their direct manager (head of department) has little power. The hiring procedure mainly involves Human Resource managers and the university Recruitment Board, including university managers (Vice-president) and representatives from academic schools that need more academics. Candidates are selected for the first round of interviews by the Head of Human Resource Department, based on their resumes. The interviews are conducted by the university Recruitment Board. The direct manager of the academics (the head of department) is not involved in the interviewing process and does not have a voice in the final recruitment decision. At the end of a probation period, the chosen candidate has to conduct a mock lecture, which is evaluated by the head of department and other colleagues. This is the only chance for the head of department to offer an opinion about the recruitment. However, the evaluation of the candidate's performance relies on comments from all colleagues, not only the head of department. In this phase, the recruitment process is almost complete and most candidates, except those that present a very poor performance, can continue to work at the department.

After becoming official academics, new academics need to renew their one-year contract three times before they can work under permanent contract. Once academics have a permanent contract with the university, it is difficult for the university to dismiss them. If their performance is poor, the university needs to provide training or move them to a different position. One university manager said:

> Since the university [was] established, nearly 100% of staff worked here until they retired and there was no one who was forced to leave the university and the worst situation is that some academics were transferred to different positions.

Many interviewees in this study said they would prefer to work for public organisations because they offered more job security.

At Gamma University, all of the managers in academic departments and schools are academics themselves. Further, since its establishment, all Vice-presidents and Presidents of Gamma University have been academics who have worked in the university since they were normal academics and were promoted to higher positions. They need to work at the university for about 10 to 20 years before they can become university managers. Many academic-managers hold more than one management position. For example, some academics can be both Head of Department and Deputy Head of School; others can hold an academic position as well as a management position in social groups such as the Labour Union or the Communist Youth Union.

Academics at Gamma University can participate in a wide range of activities, both academic and non-academic. Academics are required to participate in many different social activities, such as ceremonies to celebrate Vietnam's Teacher Day, International Women Day and Uncle Ho Chi Minh's birthday. Occasionally, very large events are held, such as the 120th anniversary of Uncle Ho's birthday or the 55th year of the university's establishment. Musical shows are the most common activities on these occasions and all staff are required to participate, including academics and heads of departments and schools. This creates a chance for academics to interact and increase their networks and social relationships. Many academics are not simply colleagues; they are close friends in their personal lives.

At Gamma University, academics do not have their own office, except for high-level managers such as head of school. Therefore, academics only come to the university when they have lectures or meetings with their students or colleagues. This creates very flexible

working hours for academics, as except for scheduled lectures, they can choose the time and location for other academic activities. There are no restrictions on what academics can do outside the lecturing time. Thus, they can work for outside organisations or conduct their own businesses, providing they accomplish all duties assigned by their academic-managers. This situation is common at other universities as well, because of the lack of working office space. Therefore, in Vietnam, being an academic is said to be the job that brings the most work-life balance, especially suitable for women who need to balance working time and family time.

6.2.3.2 Cultural environment

Political orientation is enforced strongly in the university. Every person must belong to either the Communist Youth Union or the Communist Party. Most academics at Gamma University are Vietnamese Communist Party members. Every year, a large number of students and academics join the Communist Party, to meet this criterion. Even though joining the Communist Party is voluntary, all academics who hold position equivalent to Deputy Head of School and higher must be Communist Party members. To join the Communist Party, each candidate must pledge that they have strong political awareness and complete loyalty to the leadership of the Communist Party and the construction and defence of the nation.

To become a member of the Communist Party means to share the same Communist ideology. Every year, all academics who are Communist Party members attend an evaluation meeting that aims to assess the performance of members according to criteria set out for them. In this meeting, people call each other 'comrade', which means soldiers who have the same ideology and goal. The term 'comrade' indicates a special relationship that is both serious and close. The key quality of being a comrade is to be in a united team in which members are expected to help each other to develop, as well as to rely on each other to achieve individual and collective success. In other words, it emphasises the good of the collective.

In addition to political orientation, a family culture is imposed. If parents have worked for the university, their children can also work for the university. In fact, many of the administrative staff are the adult children of existing long-tenure staff or retired staff. A similar situation happens with academic staff, although to a lesser extent. Most of the academics live close to each other in houses allocated by the university. This creates a family-oriented environment. Further, at Gamma University, the majority of academics

have obtained at least one degree (usually a Bachelor's degree, although for some, their Bachelor's, Master's and Doctorate degrees) from the university. Therefore, within many departments, there is a teacher-student relationship among academics, in addition to their collegial relationships. As in Confucius ideology, teachers-students have a special relationship of both respectfulness and closeness. Teachers can consider their students as their children, or people in the same family, and teach them the way they do with their own children. Thus, the academics work in an environment in which their colleagues are also their friends, neighbours, students and teachers.

In summary, the academics at Gamma University work in an environment characterised by a high level of flexibility and job security and a low level of direct management in the recruitment process. Their cultural environment is very politically and family oriented.

6.3 Performance measurement systems at Gamma University

Two performance measurement systems for academics are used at Gamma University. One system is designed internally and aims to measure the performance of academics for income determination purposes. The second system is regulated by the Law of Emulation and Commendation and legal documents, to measure and evaluate academics' performance for the purpose of conferring emulation titles. Even though these two systems use the same performance measures, their performance evaluation processes are different. The internally designed system mainly focuses on measuring the quantitative aspects of academics' performance and the evaluation decisions are made by the heads of department. The legally imposed system is a comprehensive assessment of both quantitative and qualitative aspects of academics' performance and decisions are made by collective colleagues through a voting channel. The following sections explain both of these performance measures.

6.3.1 Performance measurement criteria

6.3.1.1 Measuring teaching performance

Two aspects of teaching performance are measured: teaching quantity and teaching quality. Teaching quantity is measured by teaching hours during an academic year. Each academic needs to complete the number of teaching hours that is relevant to his level; according to the regulations issued by the MOET, the total annual working time for all academics is 1,760 hours, which is the equivalent of 40 hours per week for 44 weeks in an

academic year. Allocation of 1,760 working hours for different activities is presented in Table 6.1

Table 6.1: Allocation of working hours for different activities.

Position	Time spent teaching (hours)	Time spent on research (hours)	Time spent on professional development	Total working hours per year
Lecturer	900	500	360	1760
Senior lecturer and associate professor	900	600	260	1760
Professor	900	700	260	1760

Teaching time includes lectures, tutoring and time spent preparing for lectures and tutorials. The MOET developed a measure to capture all teaching activities, which is called 'teaching hours'. Each teaching hour is equivalent to one 55-minute lecture. Table 6.2 shows the target teaching hours for academics at different levels.

Table 6.2: Target teaching hours and research hours for academics.

	Standard teaching hours	Standard research hours
Lecturer	280	500
Senior lecturer and associate professor	320	600
Advanced lecturer/professor	360	700

The required teaching hours for different levels implies that the more experience academics have, the less time they need to prepare for lectures and thus more time can be spent on lecturing. As academics with less experience need more time to prepare for a lecture and tutorial, they can teach fewer standard teaching hours in the same total number of working hours. Academics need to meet the standard teaching hours required by the university to accomplish their assigned duties.[22] Academics who hold management positions are required to teach less, to reflect the time they spend on other duties.[23]

[22] The calculation of teaching hours for income determination purposes and emulation title assessment purposes is shown in Appendix 14.
[23] Teaching hours for dual-position academics are shown in Appendix 15.

6.3.1.1.1 Student evaluation score

The student evaluation score has been used to measure teaching performance since the year 2012. It is calculated as an average score of all student evaluation scores provided by all classes that an academic has taught in that year. An evaluation form is given to students[24] at the end of each semester and they are required to evaluate their lecturers for different aspects, including teaching skills, teaching manner and overall satisfaction. Before 2015, students gave feedback on paper forms but from 2015, all on-campus students can provide feedback online, any time from the start of the semester. However, off-campus students are still required to do their evaluations on paper forms. The Quality Control Department is responsible for processing the student evaluation reports and sending the results to individual academics and their heads of department.

6.3.1.2 Measuring researching performance

At Gamma University, the research performance of academics is measured by research hours. Research products[25] are converted to research hours and academics at different levels are required to meet different targets, as shown earlier in Table 6.2. If academics do not meet the required research hours, they need to use their teaching hours to make up for the shortage in research hours.[26] However, they need to have at least one article published in an academic peer-reviewed journal. In contrast, if academics exceed the target research hours and fail to meet the target for teaching hours, they can convert research hours into teaching hours.[27] If they exceed the targets for both research hours and teaching hours, up to 50% of the excess research hours can be transferred to the following year; excess research hours cannot be converted to teaching hours for the purpose of extra income.

6.3.1.3 Measuring other aspects

In addition to teaching and research, academics are assessed for performance in various non-academic qualitative aspects such as:

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[24] The student evaluation form is shown in Appendix 16.

[25] Research products include research projects at university, ministry and national levels, writing textbooks, reference books, study guides, journal articles and conference papers, book editing, book translation and research supervision. See Appendix 17.

[26] The conversion ratio is 3 research hours for 1 teaching hour, but only a maximum of 70% of research hours can be converted from teaching hours.

[27] A maximum 50% of teaching hours can be converted from research hours. An article published in an international journal that is included in Institute for Science Information (ISI) index can be converted into a maximum of 100 teaching hours. An international non-ISI publication can be converted into 40 teaching hours. For other research products, academics can convert into teaching hours by a ratio of 5 research hours to 1 teaching hour.

- compliance with work disciplines including lecturing time, exam time, deadlines
- appropriate teaching style and manner
- accomplishment of all assigned duties
- compliance with national laws and regulations
- loyalty to Communist Party ideology and leadership
- active participation in social activities at the university and in the community
- healthy lifestyle and good relationships with colleagues.

All of these qualitative criteria are self-assessed by academics through a self-evaluation report. Generally, if there is no evidence that an academic is breaking any of the above criteria, they are automatically considered meeting all of the qualitative requirements.

In summary, the performance measures used to measure academics' performance include teaching hours, student evaluation scores and research hours. These performance measures are used in both the internal and the legal performance measurement systems. Section 6.3.2 and 6.3.3, respectively, discuss the performance evaluation process as prescribed in these two systems.

6.3.2 The internal performance measurement system

In 2011, a new formal performance measurement system was officially introduced and documented with the introduction of the 'University Handbook of Regulation, Operation and Organisational Structure'. Figure 6.2 illustrates the two performance measurement systems at Gamma University; the internally designed system for income determination purposes is on the left-hand side.

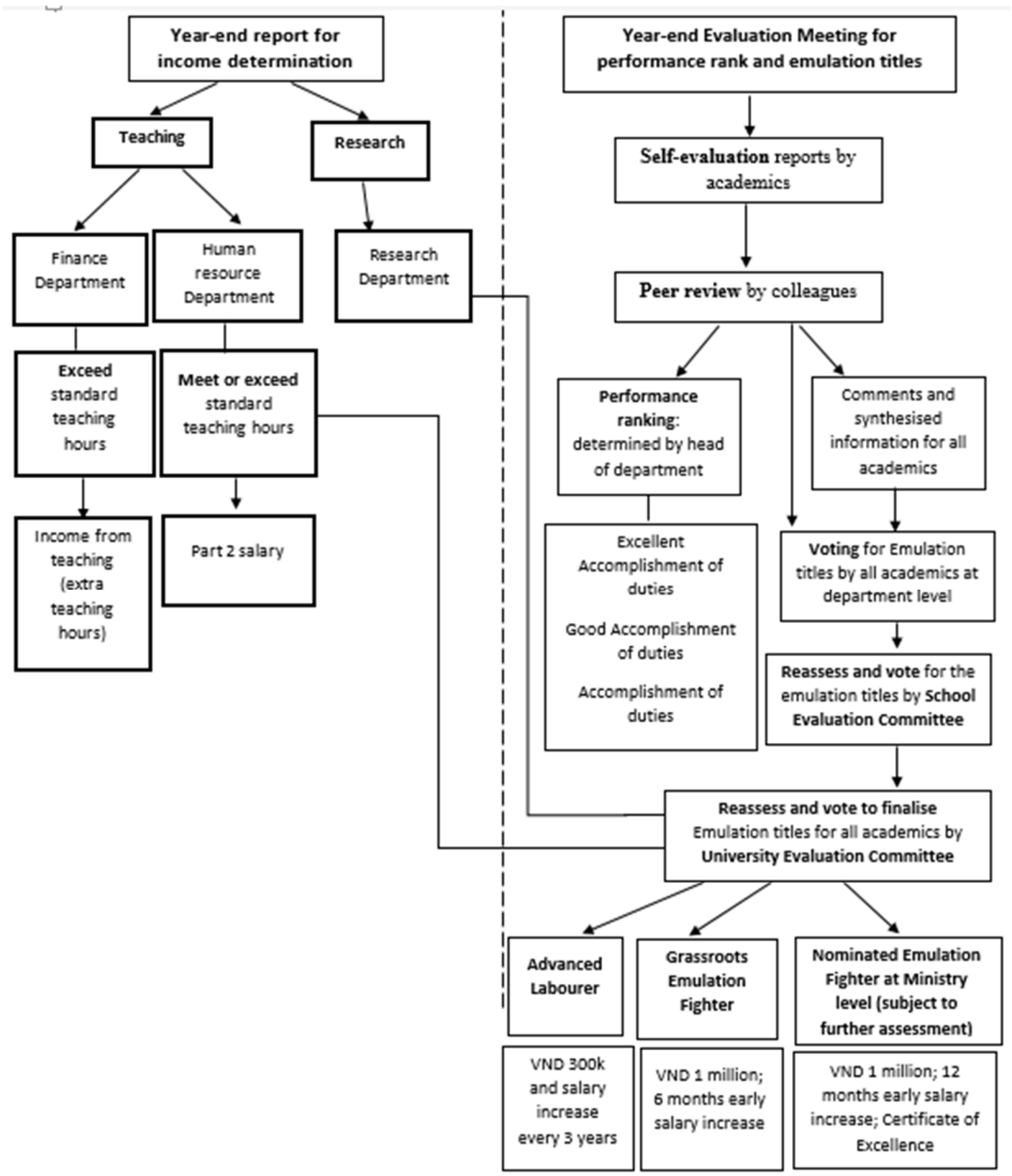

Figure 6.2: Internally designed performance measurement system (left) and legal performance measurement system (right) at Gamma University (see Section 6.3.3.1 for description of the emulation titles).

6.3.2.1 Performance ranking

The internal system contains four performance rankings for academics at Gamma University:

- non-accomplishment of duties
- accomplishment of duties
- good accomplishment of duties

- excellent accomplishment of duties.

The meaning of the term 'accomplishment of duties' has changed over the years. Before research hours were introduced as an official research performance measure in 2013, the general perception was that the only compulsory duty was teaching. Thus, 'accomplishment of duties' meant, 'meets the teaching hours requirement' and 'good accomplishment of duties' meant, 'exceeds the teaching hours requirement'. In 2013, when research hours first became a performance measure, anyone who met the research hours requirement achieved 'good accomplishment of duties'. However, from 2015, research was emphasised as an important duty of academics; therefore, 'accomplishment of duties' now meant, 'meets the teaching hours and research hours requirement'. If an academic does not meet the target research hours, he is classified with 'non-accomplishment of duties', regardless of how many teaching hours he has taught.

Further, as other terms in the performance rankings, such as 'good', 'high' and 'quality' are not well defined, it is not easy to classify whether an academic has accomplished his duties with excellence. Therefore, people tend to regard 'good quality' as meaning 'exceeds the target' and 'high quality' as 'well exceeds the target' for both the teaching and research requirements. Ambiguity in terms used in performance measures can lead to people interpreting them in the way that is easiest for everyone.

6.3.2.2 Performance evaluation process

The formal performance evaluation process as written in the policy as follows:

1) At the end of each semester, academics complete a Teaching report[28] and Research report[29] and send them to the Human Resource Department, Finance Department and Research Department.

2) In the meantime, the heads of the Education Management Department, On-job Training Department, Graduate School, Distance Learning Centre, Finance Department and Quality Control Department send to the Human Resource Department any information about academics' violations of work disciplines, work ethics, or rules that they have documented during the year.

[28] See Appendix 18.
[29] See Appendix 19.

3) The Human Resource officer consolidates all the information and sends it to the schools and faculties.

4) With the information provided by the Human Resource Department, schools and faculties evaluate and rank the performance of the academics according to the different levels, as in the performance measurement guidance. The final performance ranking for each academic is decided in the evaluation meeting for emulation purposes.

6.3.3 Performance measurement for emulation and commendation

6.3.3.1 Legal-based performance measurement system

The legal-based performance measurement and evaluation system in the university is governed by the Law of Emulation and Commendation issued by the National Assembly and regulations and guidelines on the implementation of the law issued by the MOET[30]. Emulation is defined as organised activities participated in voluntarily by individuals and collectives in order to encourage them to do their best in work for the country's construction and defence. The most basic principles of emulation and commendation activities are to be comprehensive, accurate, transparent, fair, democratic and timely. There are four levels of emulation titles for individuals: Advanced Labourer, Grassroots Emulation Fighter (university level), Emulation Fighter at Ministry Level and National Emulation Fighter. This study focuses on the evaluation processes for Advanced Labourer and Grassroots Emulation Fighter, as they are decided at the university level.

Advanced Labourer is the lowest emulation title for employees working in public organisations. Academics can be conferred with Advanced Labourer status if they accomplish all of their assigned duties and meet all of the qualitative criteria. In addition, they also need to gain at least 70% of supporting votes from their colleagues and members of the Emulation Committee at the school and university levels. If academics achieve Advanced Labourer for three uninterrupted years, they receive a salary increase.

Grassroots Emulation Fighter is conferred on those who accomplish their duties at the level of excellent quality, good ethical behaviours and innovation in work, and gain at least 70% of supporting votes from their colleagues and Emulation Committee members at the school and university levels. Those who achieve Grassroots Emulation Fighter for two

[30] See Appendix 20.

uninterrupted years receive a salary increase. Those who achieve Grassroots Emulation Fighter for three uninterrupted years and gain at least 80% of supporting votes from university Emulation Committee members can be nominated for Emulation Fighter at the Ministry level. However, a person cannot gain Emulation Fighter at the Ministry level for two consecutive years[31].

The principle of legal performance measurement system is to evaluate performance in a comprehensive, democratic, transparent, fair and timely way, to motivate employees to strive for better work levels. However, the structure of the emulation titles shows the bureaucratic nature of the system. The higher emulation titles require the consistent and uninterrupted high performance of academics; if academics fail to achieve the emulation title for one year, they have to start again at the beginning. This may have the effect of demotivating employees, as they may perceive it is too difficult to get Grassroots Emulation Fighter for six years uninterrupted in order to get Emulation Fighter at the Ministry level.

6.3.3.2 Performance evaluation process for emulation titles

6.3.3.2.1 Participants

Regular performance evaluation for academics is carried out in evaluation meetings at the end of academic year. There are three level of performance assessment: department, school or faculty, and university. A department evaluation meeting includes academics in the department and the head of department. A faculty evaluation meeting includes the head of the school or faculty, heads of all the departments in the school, President of the Labour Union and President of the Communist Youth Union at the school level. At the university level, the evaluation meeting comprises the university President, Vice-presidents, heads of schools or faculties in the university, heads of some functional departments, the President of the University Labour Union and the President of the Youth Union.

[31] For example, if Mr. A achieves Grassroots Emulation Fighter at the university level for three years from 2003 to 2005, then in 2005, Mr. A is eligible to apply for Emulation Fighter at the Ministry level for the first time. Then he needs to get Grassroots Emulation Fighter at the university level for another three years from 2006 to 2008 to be eligible for applying for Emulation Fighter at the Ministry level for the second time. If he is successful in achieving Emulation Fighter at the Ministry level both times in 2005 and 2008, then at the end of 2009, he will be eligible to apply for Emulation Fighter at the National level.

6.3.3.2.2 Process

The performance evaluation process[32] for emulation titles goes through four steps, as shown on the right-hand side of Figures 6.2 earlier and 6.3 below.

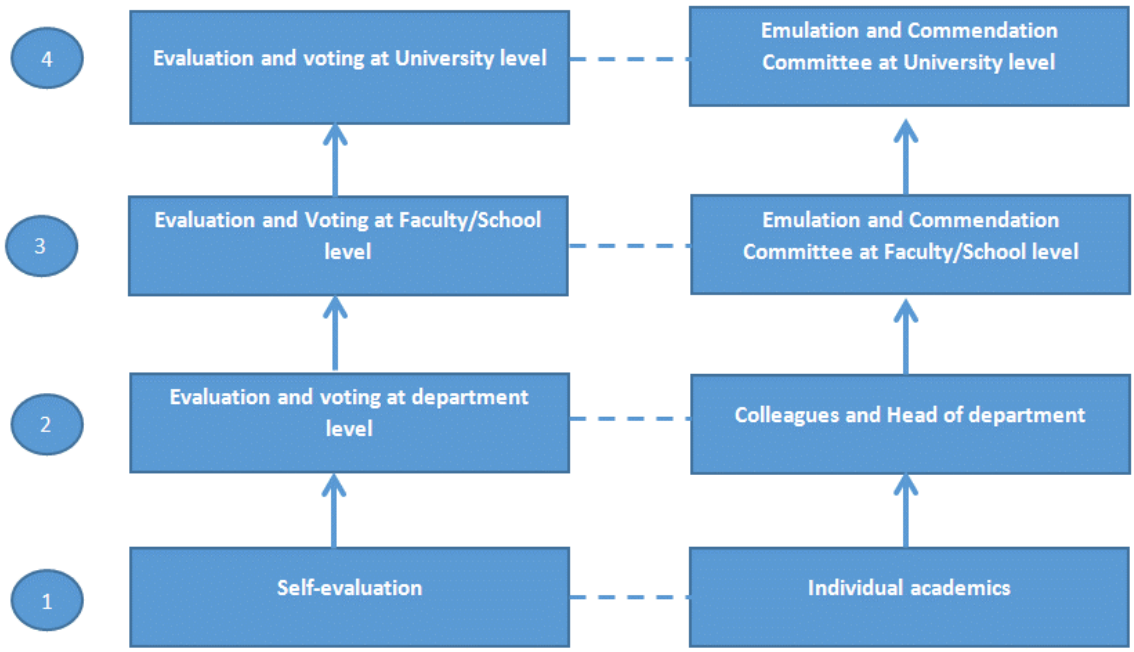

Figure 6.3: Evaluation process for emulation and commendation.

- Step one: Self-evaluation report: At the individual level, all academics complete a self-evaluation report[33]. Specifically, they are required to assess their performance in three aspects: teaching, research and non-academic[34]. Depending on their self-assessment, academics then rank themselves at one of four levels of duties accomplishment.[35] Lastly, the heads of department comment on the academics' self-evaluation and give the final decision for the performance ranking.
- Step 2: Emulation meeting at Departments: All of the academics in the department must attend the department's Emulation Meeting. During this meeting, individual academics read their self-evaluation reports in front of other colleagues. Then, in peer

[32] Performance measurement and evaluation for the emulation and commendation process is outlined in a document titled "Operation of democracy principle in the University".
[33] See Appendix 21.
[34] 1) Teaching aspect: teaching hours and teaching related activities. 2) Research aspect: research hours. 3) Non-academic aspects: compliance with working disciplines, rules, regulations and laws, healthy lifestyles, good working relationships, loyalty to leadership of the Communist Party.
[35] Non-accomplishment of duties, Accomplishment of duties, Good accomplishment of duties and Excellent accomplishment of duties.

review process, the academics' performance is assessed by their colleagues. After the peer review, the academics conduct secret voting for the emulation titles for themselves and their colleagues. After all of the voting cards[36] have been collected and counted, the head of department announces the vote counts for academics in that department. The paperwork, including the self-evaluation forms and the Evaluation Report—Department Level[37], are sent to the school/faculty level for the next round of assessment at the school level.

- Step 3: Emulation Meeting at school/faculty: The school Emulation Meeting serves two purposes: to evaluate the performance of the heads of departments and to reassess the performance of academics. First, each head of department reads his/her self-evaluation report and receives comments from the other meeting members. The committee members then recheck the nomination lists sent from the departments, to make sure that all of the people meet the requirements for their nominated emulation titles. Important members of the meeting, such as the President of the Labour Union and the President of the Communist Youth Union are required to give their opinions regarding the nomination list. When this examination is complete, they undertake the same voting sequence as used in the department meeting. The detailed results of the Emulation Meeting at the school level are announced to all of the academics in the general meeting of the school. Then all documents, including the School Evaluation report[38] and nomination lists for Advanced Labourer[39], Grassroots Emulation Fighter[40] and Emulation Fighter at Ministry Level[41] are sent to the General Administration Officer, who produces a report summarising the teaching hours and research hours of all of the academics in the university, along with their vote count at the department and school/faculty level.
- Step 4: Performance evaluation at the university level: The wide base of members in this evaluation meeting is to ensure a comprehensive and accurate evaluation for all academics. Especially, the Labour Union President ensures that the performance evaluation process is fair for all university employees. The Communist Youth Union President protects the benefits of young academics. Based on the voting results from the schools and departments, as well as information provided by different units in the university, the university Emulation Committee

[36] See Appendix 22.
[37] See Appendix 24.
[38] See Appendix 23.
[39] See Appendix 25.
[40] See Appendix 26.
[41] See Appendix 27.

assesses the academics of each school or faculty against the performance criteria. Secret voting is then conducted to determine the emulation titles for all university staff. Since 2015, there has been a limit on the number of people who can be conferred Grassroots Emulation Fighter, with only 15% of all Advanced Labourers being able be conferred with the title Grassroots Emulation Fighter. Therefore, the President instructs members of the Evaluation Committee to vote so that the number of Grassroots Emulation Fighters does not exceed the limit. (School and department managers are also instructed to keep the nominations for the title of Grassroots Emulation Fighter within the limits.) After the voting is counted and the result is approved by the university President, the final list of emulation titles (Advanced Labourer and Grassroots Emulation Fighter) for all academics is announced by the General Administration Office on the university website.

6.3.3.3 Discussion

6.3.3.3.1 Implicit principles of the legal performance measurement system

The legal performance measurement system implies the principles of comprehensiveness, transparency, democracy and fairness, consistent with the Law of Emulation and Commendation. First, the system emphasises the principles of participation and democracy, as shown by the participation of all of the actors from different levels in the performance evaluation process. In those meetings, everyone is expected to participate in the evaluation process so that the most accurate evaluation can be achieved.

Second, the principle of comprehensiveness is shown in the blend of measures for both academic activities and non-academic activities in the self-evaluation report, as well as in the criteria for performance assessment. A special feature of this list is the presence of criteria about the personal, social and political behaviours of academics. This feature is quite different from other performance measurement systems for academics that only focus on academic activities (Broadbent, 2007; Ter Bogt & Scapens, 2012). However, even though the system includes both quantitative and qualitative measures and declares itself to value quality more than quantity, the emphasis is placed on the quantitative aspect of performance. This is shown in the nomination lists for emulation titles, with all performance criteria expressed in number terms, such as the number of teaching hours, number of research hours and number of initiatives in teaching and administrative work.

Third, the system values peer recognition in performance evaluation highly, as shown in the use of peer review and voting in the evaluation procedure for emulation titles. Peer review is not new in performance measurement practices, as shown by the importance of academics having articles published in peer-reviewed journals (Cave et al., 1995; Cave et al., 1989; Ter Bogt & Scapens, 2012). However, the common practice is that in the reviewing process, the reviewer does not disclose their name and they do not know the manuscript authors' names, to ensure objectivity and confidentiality. In the performance evaluation system at Gamma University, the peer review is conducted publicly in an evaluation meeting, to uphold the principle of 'publicity' in the evaluation process, as stated in the Law of Emulation and Commendation.

Finally, the use of voting in the evaluation is unique to this system. Voting presents the opinion of the majority and when voting is used in evaluation, it means an individual's performance needs to be recognised not only by their direct supervisor but also by other colleagues. The voting requirement in the evaluation process also reinforces the importance of peer recognition in this evaluation system. As the nomination for emulation titles is conducted through voting, the system seems to put more weight on the opinion of the majority than on the opinion of the head of department. Thus, the opinion of the head of department seems to be unimportant in the evaluation process for emulation and commendation purposes.

6.3.4 Compensation

Compensation for academics includes both material benefits and spiritual encouragement[42]. In terms of material benefits, there are four elements: basic salary, salary part 2, extra income (from teaching), and other compensation forms. Compensation for academics comes from two sources: the university (salary part 2 and extra income) and the Government (basic salary and salary increase). These two sources for compensation correspond with the two performance evaluation systems. To receive salary part 2 and extra income, academics need to follow the procedures for performance ranking. To receive salary and salary increases, academics need to meet the performance criteria for emulation titles, as discussed in the previous section.

[42] See Appendix 28 for a summarised table of compensation for academics at Gamma University/

6.3.4.1 Basic salary

The basic salary for public organisation employees is paid out of the government salary fund that is allocated to each organisation. The salary of an academic is calculated by the basic salary for a public service worker, multiplied by a salary index. The salary index is raised every three years if the academic achieves the emulation title Advanced Labourer in three consecutive years. If academics achieve Grassroots Emulation Fighter for two uninterrupted years, their salary index is increased six months earlier than scheduled. However, academics cannot have two consecutive early salary increases; in other words, over six years, academics cannot have two early salary increases.

6.3.4.2 Salary part 2

Salary part 2 is a payment that is paid on top of the basic salary and out of the university's own source of finance. Salary part 2 depends on an academic's actual performance and compliance with work ethics and disciplines, as well as national laws and the performance of the overall organisation. Thus, it is heavily dependent on the financial situation of the university. Academics need to meet one of the four performance criteria set out in the university's operation policy to receive salary part 2:

- If academics meet 100% of the teaching hours and research hours requirement, they will receive 100% of salary part 2.
- If academics meet 100% of the teaching hours requirement and more than 70% of the research hours requirement, they will receive 75% of salary part 2.
- If academics meet 100% of the teaching hours requirement and from 50% to 70% of the research hours requirement, they will receive 50% of salary part 2.
- If academics do not meet the teaching hours requirement, they will not receive salary part 2.

From the way performance is classified and linked to salary part 2, the meaning of 'accomplishment of duties' is better understood. Teaching is considered the primary duty, so if an academic does not meet the teaching requirement, his category is 'non-accomplishment of duties' and thus, he does not receive salary part 2. The 'accomplishment of duties' performance ranking has different levels depending on the way the academic meets the research requirement. An academic who meets between 50% and 100% of the target research hours is classified as 'meeting research requirement'. Thus,

the term ‘meet’ does not exactly mean, ‘meet the target’ but can be understood as ‘meet 50% or 70% of the target’. However, as revealed by the interviewees in this study, it is rare for an academic not to receive the full salary part 2, so the performance rankings do not have any practical meaning.

6.3.4.3 Extra income from teaching

Extra income is paid out from the university’s internal fund to academics who teach more than the required teaching hours. Extra income depends on total teaching hours, standard teaching hours and pay rate per hour. Total teaching hours is calculated as raw teaching hours multiplied by factor indices, which include professional qualification and positions, class types (i.e., undergraduate, Master’s, PhD, on-job training or distance learning), class size, class time and class location. At the end of academic year, academics complete the Teaching Report, have it signed by their head of department and send it to the Finance Department to process the payment of extra income.

6.3.4.4 Other sources of income

At Gamma University, salary and salary-related income is only for conducting lectures and research. Other teaching-related activities, such as examination paper marking, examination supervision, supervising the final theses of undergraduate and postgraduate students, preparing study materials, seminar or conference materials, and research supervision are all paid separately. This constitutes a considerable source of income for academics, especially for those who work in a school or faculty with a large number of students. In addition, academics can add to their income by teaching, supervising research or providing consultant services to other universities or external organisations, as long as they accomplish all of their duties with Gamma University. For many academics, these external activities bring about considerable extra income as well as professional reputation.

Another source of compensation is monetary rewards for emulation titles and rewards for academics who have international publications. A non-monetary reward is the Certificate of Merit, conferred by the university President or Minister of Education and Training.

In summary, it can be seen that academics at Gamma University have different sources of income. The importance of salary and salary-related income can vary among academics because for some, their main source of income is not from salary and salary-related income but from teaching or external activities. The diversity of income sources can affect the way the academics participate in the performance evaluation practices.

6.4 Conclusion

This chapter has addressed the first research question concerning the formal performance measurement system that is currently applied at Gamma University. The chapter has described the organisational structure and operation of Gamma University, the cultural and working environment of the academics, and the two performance measurement systems that are in place. Gamma University adopts a legal enforced performance measurement system that is based on instructions given in lawful documents. Additionally, performance measures and targets are developed according to lawful guidance.

An internally design system has been developed but it relies on the performance measures developed by the MOET. The legal enforced system emphasises peer recognition of high performance, while the internally designed system focuses more directly on compensation purposes. In the next chapter, the way the academics, academic-managers and university managers interacted in the examined performance measurement practices are revealed.

Chapter 7: Social Interaction of Actors in Performance Measurement Practice

7.1 Introduction

This chapter explores the way the different actors interacted with each other in the various performance measurement practices. The theory proposed that during the social interaction process, actors send out signals and interpret signals sent from each other. The signalling processes are supported by actors' interpretation of others' signals and their own stock of knowledge and self-reference. This chapter demonstrates how performance measurement practice at Gamma University has been formed through the process by which actors signal and interpret signals from each other. This is followed by a discussion of the role of self-concept and stock of knowledge on the signalling-interpreting process and the achievement of mutual agreement in the interactional arrangement. Finally, the chapter offers an alternative explanation for the decoupling between the formal system and the actual practice, from a social interaction perspective.

7.2 Social interaction in performance measurement

This section discusses the actual performance measurement practice as a process of signalling and interpreting between the actors in the university. The *measuring practices* were concerned with the way the actors viewed the performance measures and used them to measure the performance of the academics. This is different from the *evaluation practice*, which was concerned with the practice of using the performance measurement information to rank performance (see Section 7.3).

In this section, the following issues are examined:

- What types of signals (behaviours) relating to performance measurement were sent by each actor?
- How the signals (behaviours) sent by each actor were interpreted by the other actors?
- What knowledge was used by the actors to make signals and interpretations?

7.2.1 Interaction in the practice of measuring teaching performance

7.2.1.1 Practice of using teaching hours to measure teaching performance

7.2.1.1.1 University managers

The university's managers sent three different types of signals about the importance of the teaching task by using teaching hours for performance rankings, emulation titles and compensation. First, teaching hours was used as the primary indicator to determine whether academics had accomplished their duties, exceeded their duties or failed to accomplish their duties. Academics who did not achieve the required teaching hours did not receive the full salary part 2 and were not conferred the title of Advanced Labourer. Second, the university paid extra income for academics who taught more than the required teaching hours. Finally, meeting or exceeding the required teaching hours did not guarantee a high performance ranking or high emulation title. This signal was presented clearly in cases where academics who had very high teaching hours did not receive enough votes for high emulation titles such as Grassroots Emulation Fighter or Emulation Fighter at Ministry Level.

The university managers' behaviours relating to teaching hours were influenced by their own knowledge about teaching performance and how to measure it, as well as their understanding of academics' teaching practice. From the university management's own knowledge, teaching hours was the most appropriate performance measure for teaching because it was a matter of compliance, being regulated by the MOET and it is considered the most important responsibility of academics. Additionally, in their perception, if a specific number of teaching hours is a goal to be achieved by academics, any teaching hours beyond that goal should be rewarded by extra income. This perception was consistent with the policy that stated that academics could earn extra income from teaching more than the required teaching hours.

However, in the university managers' view, higher teaching hours did not necessarily indicate a better teaching performance. They perceived that if academics taught too much, they might not have time to do research to improve the quality of their lectures, or fatigue might reduce their teaching quality. One university manager said, 'academics at Gamma University are teaching too much, which seriously affects teaching quality and their time for research', and this could be one important reason for their weak research capability. Consequently, the university did not give higher credits to academics who had more teaching hours. Further, the university's managers realised that a teaching workload

depends on the number of students enrolled and the length of each module and thus, is not controlled by the academics themselves. Therefore, a senior university manager said, 'if academics who do not meet teaching hours requirement due to uncontrollable factors, they can still be considered as [accomplishing their] duties and conferred Advanced Labourer'.

The university managers have kept the same teaching hours target for many years, based on their observations of academics' behaviours in the performance measurement practice. In the self-evaluation report, academics always ranked themselves with 'accomplishment of duties', which sent a message that the target teaching level was reasonable. Based on this signal from the academics, the university managers interpreted that they did not need to adjust the level of standard teaching hours.

7.2.1.1.2 Academic-managers

From the behaviours of the university managers, academic-managers interpreted that the number of teaching hours was very important for both university revenue and academics' income, but not very important for measuring teaching performance. Therefore, most of the academic-managers tried to allocate teaching hours equally for academics in their departments, so that every academic could meet or exceed their target. Some academic-managers with high teaching hours were not happy with this arrangement and argued that teaching was also a way to contribute to the university, so it was unfair if high teaching hours was not considered a criterion for a high emulation title. However, others agreed with the university managers that teaching hours should not be considered a criterion for a high emulation title because they thought teaching hours could not measure teaching quality: 'passionate lecturers would have higher teaching quality than academics who do not have passion'. Thus, academic-managers also did not use teaching hours to measure the academics' performance.

7.2.1.1.3 Academics

Consistent with the academic-managers' opinions, the academics agreed that teaching hours was a regulated performance measure. They perceived that it indicated the satisfactory level of workload but was unable to indicate the quality of the work. For the academics, the use of teaching hours for performance measurement was not upsetting; on the contrary, most of them supported the current practice, backed by their knowledge of the meaning and measuring power of this measure. They contended that teaching quality depended on the level of effort invested to prepare the lectures, while teaching hours

depended on the number of students enrolled in each subject, which was not controlled by the academics. Further, the actual teaching hours delivered by academics could be very different from their reported teaching hours, as some academics taught less than the allocated lecture times. In addition, as different departments had different workloads, the same teaching hours level applied to all departments was deemed inappropriate. From examination of archival document for teaching allocations in School A and Faculty B, this study found that on average, an academic in School A had five to six classes per semester, while academics in Faculty B only had one or two classes per semester. The attitude towards the teaching hours level of academics in School A was much more positive than the attitude of academics in Faculty B. One academic in Faculty B said, '[the] teaching requirement is high and inappropriate'. They disagreed with the use of teaching hours as an indicator of accomplishing duties, with many of them saying, '[the teaching hours] does not reflect [the] quality of teaching and it is out of [their] control'.

As teaching hours is linked to income, the academics paid close attention to the way the standard teaching hour was calculated to determine extra income. For example, the academics challenged the appropriateness of weights assigned for different factors such as student categories, class size, class time and class location in the formula for extra income. An academic said, 'class size does not influence teaching quality but is only relevant in exam-paper-marking activity'. Thus, it should not be included in the calculation of teaching hours. In addition, they found that the calculation of extra income did not incorporate the effort they invested in each class. One academic explained:

> Effort spent on the second class in the same day is much greater than effort for the first class; … the difference in effort exerted [should] be included in the way total teaching hours is calculated.

Sharing the concern about the different levels of effort invested in lectures, another academic complained:

> Teaching hours does not take into account [their] preparation time or consultation time because an academic can invest more time for preparing lectures and answering students' questions than others and thus their teaching quality is different.

In addition, even though it is a common that academics with a PhD are paid more than an academic without a PhD, one academic found this unreasonable because, '[a] higher qualification does not ensure higher effort or teaching quality'.

Despite the many questions about the use of teaching hours in performance measurement and the way it was determined to calculate income, the most popular behaviours of the academics were to complain and comply. Although they did sometimes raise their concerns regarding the calculation of the standard teaching hour in the Annual Employee General Meeting organised by the Labour Union, there had not been many changes for many years. Thus, most of academics complained but they did not take the issue any further, as many of them said, 'it is no use raising [the issue] as nobody will listen'. Rather, they tried to find ways to meet the requirement of teaching hours and accept the way their extra income was calculated. Their behaviours again sent a signal to the university managers that they accepted the current practice.

Through the process of signalling and interpreting signals among the university managers, academic-managers and academics, the practice of using teaching hours in measuring performance has been formed. The practice was that the university managers maintained the targeted level of teaching hours and used it as an indicator for the minimum level of satisfactory performance, but not as an indicator to make an evaluation decision. Academic-managers did not use teaching hours to assess the performance of academics, but they tried to make sure their academics were allocated teaching classes that allowed them to meet the requirement and to earn extra income. Accordingly, the academics accepted the use of teaching hours by the university managers in performance measurement and only considered teaching hours as a tool for making more money.

7.2.1.2 Practice of using students' evaluation feedback to measure teaching performance

7.2.1.2.1 University managers

The university managers sent three signals relating to the use of student feedback in the measurement of performance in teaching. Since the MOET's regulation on improving teaching quality and students' experience in 2012, the university had adopted students' evaluation scores. Students' evaluation feedback was collected at the end of each course and the evaluation score was sent back to individual academics and their heads of department. This information was not linked to performance evaluation and not discussed in performance evaluation meetings. It did not have any effect on compensation levels. Academics with very poor students' evaluation feedback could receive a warning and academics with very positive students' evaluation scores did not receive any reward. In explaining this, all of the interviewed university managers said that in theory, the students'

evaluation was a good source of objective and reliable information about teaching quality, as the large number of students could minimise personal biases and errors. They believed that students' evaluation feedback could motivate academics to improve their teaching performance. However, they also asserted that in practice, this information had little value in measuring the quality of teaching, partly because the design of the evaluation form was 'not detailed and comprehensive enough to accurately measure teaching quality'. Similarly, a senior university manager said, '[the] student evaluation form is not well designed'. One very important reason for not using this information was that university managers did not want academics to try to make students happy to get a higher evaluation score:

> Students may prefer easy academics to strict ones so if [an] academics' performance is based on students' evaluation, academics may think of giving high mark and be easy to please students.

In his opinion, the use of students' evaluation scores in a performance measurement or compensation scheme could 'create pressure for academics to run for short-term high evaluation scores'. Further, the university managers knew that many academics did not value this evaluation channel highly because they did not accept that their performance should be rated by their students and they did not trust their students' ability to evaluate the quality of their lectures. One university manager explained that if they really used the student evaluation score in performance ranking and for income calculation and emulation titles, 'it might cause many social issues and resistance from academics'. Thus, the main purpose of student evaluation has been for personal development but not for official performance ranking. In other words, the university managers' use of students' feedback reflected their understanding about the measures and the characteristics of academics.

7.2.1.2.2 Academic-managers

The university managers' behaviours signalled to the academic-managers that the students' evaluation scores were unimportant and were only for personal development. They also understood that the collection of students' feedback was to comply with the Ministry requirement to measure students' satisfaction, rather than as a real tool for improving teaching performance. Further, consistent with the university managers, the academic-managers did not trust the students' ability to judge the quality of lectures. Thus, the academic-managers did not use the student's evaluation scores in measuring the academics' performance. Academics with poor students' evaluation scores merely had to

discuss how they could improve their teaching performance with their head of department. However, one head of department said, 'the normal practice is that it is no problem as long as academics receive [an] above-average score'.

The academic-managers' behaviours were supported by their own knowledge about student feedback. Five out of six academic-managers interviewed said they did not use student evaluation feedback in performance measurement, owing to the issue of unreliability. In their perception, Vietnamese students are too young and immature to know what is good or bad for them and they often prefer easy lecturers to strict ones. Additionally, they likely act on personal feelings and are oriented towards short-term benefits, which may lead to inaccurate evaluations of lecturers' performance.

The fact that most of the academics received high and similar student feedback was seen by some heads of department as a signal of inaccurate evaluation. In their knowledge, as every academic is different in terms of teaching quality, it should be impossible for all of them to have a high feedback score. In addition, academic-managers said that as they have worked with each other for long time, they could assess the academics' performance without the need to use students' feedback. However, one head of department had a very positive view regarding the student evaluation scores. From her perspective, when feedback is collected from a large enough number of students from different classes, the result is reliable as outliers can be eliminated. Therefore, she often uses the student evaluation score for the purpose of allocating teaching classes to individual academics.

7.2.1.2.3 Academics

The academic-managers' behaviours were interpreted by academics as meaning that it is enough to get an above-average score and even poor students' evaluations would not bring about any bad consequences. Consequently, they did not really care about this practice, regarding it as merely a compliance procedure. However, even though academics thought that students could not evaluate lecture quality, they could still evaluate the teaching approach and this information could help to improve their teaching skills.

The academics' use of students' evaluation in assessing their performance was backed up by their own knowledge regarding this information. Overall, the academics welcomed the launch of the student evaluation feedback system, saying that it was a great addition to the performance measurement system. However, they varied in their views of the students' evaluation reliability. Some young academics had great confidence in the reliability of

students' feedback, as it confirmed their self-assessment of their teaching and they thought their teaching quality was best evaluated by the students, who were the direct consumers of their teaching service. They thought the student feedback helped them improve their teaching styles and approaches, as well as their relationships with the students. Most of these academics said they had received very good student feedback.

In contrast, some experienced academics did not trust the students' evaluations, as they were not consistent with what they thought about their own performance. They believed that oral and written feedback given directly from students in class or through personal emails throughout the course duration was more accurate than feedback at the end of course. They needed to be satisfied that they were doing their best to accomplish the responsibilities of an academic. They did not consider students' evaluations as a source of information that could be used in professional development, believing that young people (students) could not evaluate more mature people (academics) and young people could not know what was good or not good for them—this was assumed to be known better by more mature people (lecturers). Further, in the Vietnamese tradition, students must respect and obey what teachers say; therefore, 'students are unlikely to give [a] very bad score for their teacher'. Consistent with the comments of these academics, this study found that the average students' evaluation scores for both School A and Faculty B ranged from good to very good. As one academic said, 'the consistently high evaluation scores for most academics is a signal of inaccurate measurement because it is impossible that all academics have similar teaching quality'.

Another reason for academics to doubt the quality of student evaluations was the inappropriate time for the evaluation. One academic explained:

> It is almost one month after the last lecture and right before the exam time … too far from the last time they met lecturers and too close to the exam time. And students would finish [the] evaluation report as quickly as they can to focus on their exam … and this seriously affects the quality of information.

Further, many academics distrusted the information processing. Some academics said they 'received results that were very different from what [they] had seen or heard from students'. Another academic said she 'received even, non-decimal scores for all aspects of a students' evaluation report, such as an average of 8.0 in each of all criteria, which is unbelievable for average values'. She insisted that an average value should be a decimal

number, not a round number. Thus, she concluded, 'there must be something wrong with the process of processing students' evaluation feedback'.

Another group of academics did not show any interest in students' feedback. One academic said, 'I could self-assess my own performance through direct interaction with students, and thus I do not need students' evaluation reports'.

Many academics said they did not receive feedback for many semesters, but this was not a concern for them. Other academics were not interested in student evaluation feedback because they 'received irrelevant comments from students such as comments on dress styles or hair style'.

Thus, the academics and academic-managers did not take the student evaluation scores into consideration in performance measurement because of their own knowledge about the accuracy and reliability of this information. In turn, the university' managers took into account the academics' views and decided that this measure should not be officially linked to salary or emulation titles. This behaviour of the university managers reinforced the academic-managers and academics' perceptions that this information was not important and could be ignored in the performance measurement practice.

7.2.2 Interaction in the practice of measuring research performance

7.2.2.1 University managers

The university managers sent different signals to academics and academic-managers through their introduction of 'research hours' into performance measurement. The measure was first introduced in 2012, with targets for research performance for academics at different levels.[43] For the first two years, the university regulated that meeting the target research hours was linked only to achieving a high emulation title but academics could still accomplish duties if they met their teaching hours target. From 2014, meeting research hours became a condition for achieving 'accomplishment of duties', making it compulsory for academics to achieve the required research performance. From 2015, academics still needed to meet the research hours target to achieve the satisfactory level, but they needed to have at least one article published in a peer-reviewed journal if they wanted to qualify for Emulation Fighter. Further, university managers were drafting a policy to cut the

[43] See Table 6.2.

income from extra teaching hours proportionally to the number of research hours that an academic is short of the target. To date, this has been remained a proposal only.

The university managers' behaviours were based on a perception that they needed to adopt this measure to comply with the requirements of the MOET. Further, in their knowledge, teaching and research were two equally important duties of academics and it was necessary to have a measure for their research performance. The university's vision to become a research-oriented university by 2020 meant using a target for research hours to give academics a better understanding of the university's expectations regarding the time and effort that academics should invest in their research activities. As one university manager said, 'academics not only do research for their own interest, but it becomes a duty and there is a target to achieve'. With regard to the policy of using extra teaching hours to make up for the shortage in research hours, a university manager explained, 'as teaching and research are equally important, academics need to trade off their extra income from teaching if they decide to spend more time on teaching and not doing research'.

The university managers implemented the research policy on a progressive track because they had observed the situation in the university and adjusted the policy to suit the research capacity of the academics. One university manager revealed that 'for the first year of applying research hours in performance evaluation, more than half of the academics at Gamma University did not meet the research hours target'. Thus, the university managers decided that they would use research hours first as a tool to 'remind academics of their research responsibility and then to encourage them to do more research'. The university managers expected that by regulating research as a duty, the academics would take it as seriously as their teaching responsibility. When the university managers saw an increasing number of academics meeting their research hours targets, they decided to link research hours to the most basic performance ranking (accomplishment of duties) and the lowest emulation title (Advanced Labourer).

7.2.2.2 Academic-managers

With the adoption of research hours, academic-managers interpreted that the university managers wanted academics to do more research. The academic-managers also perceived that research was an essential task of academics, so they supported academics to meet their target research hours. However, they admitted that they had been more active in helping academics only since the university's managers included research hours as a condition for Advanced Labourer, especially helping young, inexperienced academics to achieve their

research targets. The academic-managers helped them by allocating research activities, such as the preparation of distance learning study materials, or preparation of materials and seminar presentation. One academic-manager even ordered a special issue in a journal for academics in his school to use for publishing. According to this academic-manager, his responsibility was to 'try [his] best to help academics to meet [the] requirement, and provided that academics have enough research hours, research quality is not a problem'.

The academic-managers thought that research hours could not measure research quality, as it was a quantitative measure that was calculated by adding research hours converted from a range of different research activities. For example, one head of department said, 'one article published in an international journal has the same hours as three articles published in domestic journals but their quality are far different'. To them, a quantitative number had little prediction power for quality. More importantly, most academic-managers shared the idea put forward by the Head of Department in School A: 'Because university managers' only concern [is] for research hours, there is no need to spend more time or effort to evaluate quality of research'.

Responding to the university managers' concerns about increasing the research hours, the academic-managers focused on supporting their academics to meet their research hours target but did not pay any attention to the quality of the research products.

7.2.2.3 Academics

Observing that the university managers' and academic-managers' were only concerned about the number of research hours, the academics interpreted that they only needed to meet the research hours target. For many experienced academics, meeting the research hours target was not difficult, as they had always been doing research. However, some young, inexperienced academics found it difficult to meet the target. Some of them tried to join experienced academics in their publications or research projects. In many cases, experienced academics allowed their colleagues to add their names to some of their publications so that their colleagues could meet their research targets. Other academics relied on their academic-managers to allocate research activities for them. Others even paid money to some journals to publish their papers so that they could meet the research requirement. Some older but inexperienced researchers did not attempt to achieve the target because they said, 'I am going to retire soon and my current salary meets the salary ceiling now, so I do not need to have a salary increase'.

In the academics' knowledge, research was one aspect of their job and therefore they welcomed the research policy. Nonetheless, as many academics commented, as research had not been an easy and quick way to generate income, many people had not invested time in it. Therefore, the research hours policy was a way to force them to do research. However, all of the academics interviewed said that the research requirement must be flexible to suit academics at different levels and areas. The majority of the academics interviewed saw the 500 research hours per year as an inflexible and highly demanding requirement.

Consistent with the finding of (Kallio & Kallio, 2012) about academics' perceptions of academic work, most of the academics interviewed for this current study said, 'research is a creative process, which requires inspiration and motivation'. Many academics agreed with an academic in Faculty B, who said, 'it is very stressful for an academic to produce two articles every year, and if they focus on meeting the research quantity, the research quality may need to [be compromised]'. Further, they strongly disagreed with the proposal of using teaching hours to make up for the shortage in research hours. One young academic in School A said, 'teaching brings income in short-term; research takes time and is for long-run benefits; if the short-term benefit is affected, they will not be able to pursue the long-term goal'. For this reason, they noted in the evaluation meeting that they were not happy with this proposal.

In summary, the practice of using research hours for performance evaluation evolved as university's managers, academic-managers and academics interacted with each other. With the clear signal about doing research through the application of research hours for performance evaluation, academic-managers and academics responded through their increased effort regarding research activities. Academic-managers tried to allocate more research jobs to younger academics who were unable to conduct research by themselves and experienced academics allowed younger academics to join in their publications. The university's managers observed an increase in the number of research hours reported by academics and interpreted it as a good responding signal to the research policy. They know that the research quality may be low, but they were happy with the effort of academics in increasing the quantity of research. As their initial purpose was to motivate academics to spend more time on research and to create a research momentum, the signals received from the academics made them think they had achieved an agreement with the academics regarding research performance. Thus, to maintain the good effect of the current research policy, the university managers decided to postpone their proposal of linking research

hours with income from extra teaching hours, as they '[did] not want to push academics too hard'. Eventually, all of the actors shared the understanding that the purpose of using the research hours measure was to trigger the research momentum of academics who were not involved actively in research activities. From this shared understanding, they achieved an agreement easily on how to use research hours in the performance evaluation process.

7.2.3 Interaction in the practice of measuring other aspects of academics' performance

7.2.3.1 University managers

The university managers sent some signals about the importance of other aspects[44] of measuring academics' performance. These criteria were self-assessed by academics through the self-evaluation report and confirmed by their heads of department. Several channels were used by the university managers to measure these aspects. One was the Quality Control Department, which was responsible for checking academics' compliance with work disciplines through the student evaluation report and reports from the lecture hall management team, who monitored the use of lecture halls and classrooms. However, as reported by senior personnel in the Quality Control Department, they lacked the resources to do this job and could only check whether academics came to lectures on time. Other Evaluation Committee members, such as leaders of the Youth Union and the Labour Union, could report on how academics were involved in social activities and workplace activities. However, they said they rarely commented. Consequently, there was minimal discussion of these criteria in the university evaluation meeting, except for a few cases where academics had violated the university regulations. Other qualitative criteria, such as good relationships with colleagues, healthy lifestyle, participation in social activities and political awareness had never been a topic in a university evaluation meeting.

The university managers believed that the inclusion of these criteria in the self-evaluation report and performance evaluation was purely to comply with the Law of Emulation and Commendation. It is worth mentioning that these qualitative criteria were important in the evaluation meeting for Communist Party members. Further, the university managers thought that qualitative criteria were important because 'academics need to be good in both professional aspects and ethical aspects'. In their perception, good behaviours were

[44] Other aspects include good work ethics, active participation in social activities, good relationships with colleagues, compliance with university regulations and national laws, healthy lifestyle, strong political awareness and absolute loyalty to the Communist Party.

especially important for academics because 'they are seen as a model for students'. Without these criteria in the performance measurement process, they would have no grounds to take action against academics who violated ethical principles or regulations.

However, from the university managers' knowledge, it was difficult to measure the level of compliance with these criteria. One university manager explained, 'There is no official definition for good relationship with colleagues, strong political awareness, modest and healthy lifestyle and loyalty with Communist Party leadership'.

Because these criteria were not explicitly defined, they were not discussed in the university evaluation meetings unless there was clear evidence that an academic had misbehaved. It was implied that the requirements were met if there was no evidence of violation.

7.2.3.2 Academic-managers

The academic-managers did not take these measures seriously and did not talk about them in department or school evaluation meetings. Even if they knew, through the complaints of students, that some academics had violated working disciplines, they did not bring this to evaluation meetings but instead, discussed the matter with the academic privately. Observations of evaluation meetings at School A confirmed what academic-managers said in their interviews about their behaviours relating to the qualitative criteria.

Explaining their behaviour, one academic-manager said, 'it is very difficult to talk about ethics-related issues in an open meeting', an opinion that was shared by all of the academic-managers and academics who were interviewed. They claimed that as these quantitative criteria were not defined clearly and it was difficult to agree on their meanings, it was better not to discuss them in the evaluation meetings unless there was clear evidence of a very serious violation. One academic-manager further explained, 'I know some academics violating work disciplines. They were late for lectures, used inappropriate language with students; but without evidence, we could not bring this issue to the meeting'.

Consistent with the university managers' perceptions, the academic-managers thought that these criteria had only been adopted for compliance purposes.

7.2.3.3 Academics

In general, all of the interviewed academics said they did not discuss the qualitative criteria in the evaluation meeting. They also understood that the adoption of the qualitative criteria

was to comply with the law. Most of the academics interviewed said, 'these criteria should not be included in performance evaluation because ethics and political awareness cannot be measured without clear definition of them'. Further, some academics suspected that 'individuals would never honestly reveal their ethical or political awareness'. Thus, while some academics read out their self-assessment for the qualitative criteria in the self-evaluation reports, but others avoided reading that section and only read out the assessment of teaching and research performance. They did not mention evaluating the ethics or political awareness of others. Nevertheless, most interviewees supported the use of criteria about ethics or political awareness because even though they are difficult to measure, these criteria act as a warning for academics to watch their own behaviour.

With regard to the criteria such as participation in social activities, the academics had varying opinions. Some academics said that this criterion should not be included because 'involvement in social activities is not a responsibility of academics'. In contrast, a young academic who held a high position in the Youth Union said, 'Participation in social activities is voluntary and a responsibility of young people, so we should do that without the need to have recognition'. However, he also felt it was unfair to '[have] to use [his] time for social activities with no formal recognition, while others can focus on academic activities and earn credit from that'.

It could be seen that all of the actors shared understanding about the meaning of the qualitative criteria and how to use them in performance measurement. They all agreed that adoption of these criteria was for compliance purposes and as it was difficult to measure the level of ethical or political awareness, these criteria should not be discussed unless there was clear evidence that an academic did not meet the qualitative criteria.

7.3 Social interaction in the practice of performance evaluation

At Gamma University, the performance evaluation practice has three steps: self-evaluation, peer review and voting. In this section, actors' behaviours as they engaged in these three evaluation processes are discussed from a social interaction perspective. For each practice, the actors' signals and interpretations have been analysed to understand the underlying knowledge that formed the interactional behaviours. Thus, in each of the following sections, the signals are discussed first, followed by the knowledge used to produce those signals.

7.3.1 Interaction in the practice of self-evaluation

7.3.1.1 University managers

Gamma's university managers sent a signal that self-evaluation was an important step in performance evaluation by including this in the performance evaluation procedure for academics more than 40 years. However, they sent another signal by not developing its contents over the 40 years of its use. This behaviour sent a message that this evaluation step was being neglected by the university managers. The form focused on collecting quantitative information such as teaching hours, research hours, number of students supervised or number of examination papers marked. Other qualitative criteria about ethics and political awareness were regulated by the law. In addition, the self-evaluation reports completed by the academics were kept at the department level and never sent to school or university managers and they were not a basis for performance evaluation at the school and university levels.

Explaining the adoption of self-evaluation in performance evaluation, one university manager said:

> Self-evaluation is a compulsory procedure in any evaluation meeting in Vietnamese public organisations, as it is regulated in [the] Law of Emulation and Commendation; thus, to put self-evaluation in [the] evaluation process is to comply with the law.

Another university manager believed that 'doing self-evaluation brings about a psychological effect that makes people judge their own behaviours against [the] expectations and self-moral system'. Consequently, it can 'raise people's self-awareness of responsibilities they need to perform in each of their roles'. He argued that this self-awareness is particularly important for academics, who act as a moral and professional role model for students.

However, observing the current self-evaluation practice, the university managers knew that academics were not doing self-evaluation properly, which made the practice ceremonial and ineffective. From their understanding, one reason was that 'the self-evaluation form is brief and quantitative oriented' so could not collect detailed information about academics' performance. Further, as one university manager said, 'some qualitative criteria such as political awareness or loyalty [to the] Communist Party leadership are too general, too sensitive and [too] difficult to measure and evaluate'. Therefore, all people would say they have strong political awareness, absolute loyalty to the Communist Party leadership, good

work ethics, and comply with regulations and laws. Eventually, most of the academics' self-evaluation reports were identical, making the useless for performance evaluation.

7.3.1.2 Academic-managers

For the academic-managers, the poor design of the self-evaluation form and the limited use of it in the final decision regarding emulation titles signalled its lack of importance. Thus, they did not use it as a main tool for evaluating academics' performance. As explained by one academic-manager:

> The form is not useful because information about teaching and research hours can be obtained from [the] Finance Department and [the] Research Department and other information about academics' compliance of work ethics, rules and laws, their lifestyles and social relationship is the same among everyone.

In addition, from their observation of the academics' practice of self-evaluation, they could see that the academics only completed the self-evaluation report for the sake of compliance. The academic-managers concluded that the academics did not invest time and effort in an honest completion of the self-evaluation report. Moreover, as this form was not used in evaluation meetings at the school or university levels, the academic-managers concluded that both the report and the comments of academic-managers on academics' performance were not important for their final performance ranking. Therefore, most heads of departments admitted that they did not invest much time reading the report and they often agreed with the academics' self-assessment without additional feedback. An examination of the academics' self-evaluation reports for this study confirmed what interviewees said about the self-evaluation practice. All of the self-evaluation reports sighted differed only in terms of the number of teaching hours and research hours. The comments by the heads of department only showed, 'agree with self-evaluation of academic X'.

7.3.1.3 Academics

As they never received any feedback other than 'agree with self-evaluation of academic X', the academics interpreted that there was either no problem with their reports or their bosses did not read their self-evaluation reports. This again signalled the lack of importance of this procedure. During the observation of an evaluation meeting in this study, many of the academics completed their self-evaluation reports at the start of the meeting in a very rushed manner. All of the qualitative criteria were copied from each other and other

quantitative criteria were estimated from their memory. Some academics had completed the form beforehand and seemed to be more serious about it.

Consistent with the researcher's observations, all of the academics interviewed admitted that they did not invest much time in completing this report. They estimated the teaching hours and research hours roughly and made sure that all targets were met. One academic said that the standard sentence for the qualitative criteria was, 'Actively participate in social activities, pursue healthy lifestyles, maintain good workplace relationships, comply with all rules and requirements of university and national laws, and adhere to Communist Party leadership'.

Some academics said they copied each other's forms or used the same self-evaluation report over years, with updates on teaching hours and research hours.

Explaining their behaviours, the interviewed academics said they did not consider self-evaluation important because it was not objective. Many interviewees shared the view that people were unlikely to evaluate themselves negatively. For example, an interviewee said that he knew a colleague, 'who was often late for his lectures, but he still reported that he strictly complied with all work rules and disciplines'. On the other hand, they also claimed that in Vietnam, people avoid saying that they are very good but prefer to be similar to others. This claim was confirmed through the researcher's observation of an evaluation meeting in which a young academic was praised for being good and nominated for Emulation Fighter. This academic insisted that she was 'not good enough and the emulation should be nominated to other more experienced academics'. Other young academics also refused to be nominated for Emulation Fighter. They all agreed that the self-assessment was biased and thus not useful for performance evaluation.

7.3.2 Interaction in the practice of peer review

Peer review occurred in evaluation meetings at different levels. In a department performance evaluation meeting, peer review occurred among the academics and between academics and their heads of department. At the school level, peer review occurred among heads of department, heads of school/faculties, the President of the Youth Union and the President of the Labour Union. At the university level, there was no peer review practice, but only reassessment and voting practices. However, as peer review is a requirement in the evaluation process, the perception of the university managers about peer review influenced their reactions to the peer review practice at the school and department levels.

7.3.2.1 University managers

The university managers sent a signal about the importance of peer review through the performance evaluation guidelines. They emphasised that at departments and schools, academics needed to provide critical review to identify the best academics to be nominated for Grassroots Emulation Fighter. In the university managers' knowledge, academics could make accurate evaluations of each other's performance. In practice, the university managers knew that this practice was not as effective as it should be. However, as they shared the perception that 'Vietnamese culture does not support open peer review practices', they understood and sympathised with the academic-managers' and academics' behaviours. Even though they were aware that an open peer review would be inappropriate in Vietnam's culture, they needed to include this procedure in the performance evaluation process for the sake of compliance.

7.3.2.2 Academic-managers

Despite the guidelines from the university managers, academic-managers said that the peer review practice at department level did not happen. The academic-managers admitted that they were reluctant to give comments on each other's performance, especially negative comments. From this researcher's observation at the evaluation meeting, it seemed that the head of departments acted more as facilitators than as evaluators. They did not provide comment but only summarised the opinions of their colleagues. One head of department's explanation for their peer review behaviours, which was shared by many other academic-managers and academics, was:

> It is difficult to give [a] comment on [a] colleagues' performance in the meeting because in Vietnamese culture, commenting on a person in front of many others can damage [the] personal relationship.

Even though some of them said they wanted to give comments on some academics who did not perform well, they did not do it in the meeting but would tell those academics in private conversations. From this knowledge, the academic-managers agreed with the academics that it is not appropriate to give negative feedback to colleagues in the department meeting. Thus, they found that most academics in their department were reluctant to provide feedback on each other and most of the feedback was general or positive.

7.3.2.3 Academics

The academics interpreted the inclusion of the peer review procedure in the performance measurement system as a compliance move of the university managers. However, most of the academics interviewed said they did not often give comments on their colleagues' performance. They also did not receive feedback from colleagues and all feedback, if any, was in positive or neutral tones. The observation of the evaluation meetings confirmed that in general, the peer review section was relaxed and comments were mostly neutral or positive. However, there was a difference between young and experienced academics in the peer review practice. Young academics often provided positive feedback when they were asked to give comments on other colleagues' self-assessment report. Older and experienced academics were more willing to give 'constructive' feedback, especially for young academics.

Understanding the academics' knowledge about the role and nature of the academic job helps to explain their peer review practice. In academics' knowledge, the performance evaluation is the responsibility of the head of department and only the head of department has sufficient information and authority to give comments. Most of the academics shared the understanding that academics are not in the position to evaluate the performance of each other. As one academic explained:

> Academics work independently and we do not know exactly how our colleagues perform their jobs. Further, as we do not have [an] office, we do not meet each other frequently so how can we evaluate other academics' performance … we need to be careful as a wrong judgement can bring about significant consequences to our colleagues. I would rather talk privately to the colleague than give feedback in an open meeting.

All of the academics assumed that 'giving comments in the public meeting may affect [the] personal relationship'. In their understanding, it was not good to give comments, especially negative comments, in a public situation because that would be seen as a threat to the other person. This was particularly important when they were friends who wanted to help each other to develop without making them lose face in public. Similarly, young academics were expected to respect older people and this often meant making no comment about their behaviours. If young academics were students of older academics, this relationship made the peer review practice even harder. Finally, and importantly as it was mentioned by all of the interviewees, 'performance evaluation is not so important that they need to risk their

personal relationship'. They said personal relationship was a social capital that could help them in many ways, while performance evaluation was linked only to small compensation. Thus, peer review in performance evaluation was not worth the risk to the personal relationship.

In summary, the university managers, academic-managers and academics shared the knowledge that critical peer review in public is inappropriate in Vietnam's culture, owing to its potential impact on personal relationships. In addition, they shared the perception of the necessity of compliance with the MOET regulation leading to the adoption of the peer review procedure in the performance evaluation practice. From this shared understanding, they arrived at a mutual agreement regarding peer review practice that did not achieve the original designed purpose but seemed to be appropriate and acceptable in this organisational context.

7.3.3 Interaction in the practice of voting

7.3.3.1 University managers

This study found that the university managers drove the voting practice at the university level by giving voting instructions to members of the Evaluation Committee. However, the voting instructions had changed over time. During the 1990s, academics who met the teaching hours requirement were voted to receive the title of Advanced Labourer and those who had outstanding performance in both academic and non-academic aspects were voted to receive the title of Grassroots Emulation Fighter. Thus, few academics had the title of Grassroots Emulation Fighter. In the early 2000s, the university President gave the instruction that voting needed to be based on quantitative criteria, including the number of teaching hours and research projects. Thus, academics who met and exceeded the quantitative requirement were conferred with the titles of Advanced Labourer and Grassroots Emulation Fighter, respectively. However, since 2015, there has been a restriction that the number of Grassroots Emulation Fighters must not exceed 15% of all Advanced Labourers.

The university managers' voting instructions were based on a number of factors. First, as the Evaluation Committee members came from different schools and faculties, voting at the university level was conducted by people who knew little about the academics for whom they were voting. Therefore, to achieve consistent and focused voting results, the university managers needed to give them voting instructions. Second, in the university

managers' knowledge, even though the academics were best evaluated by their direct supervisors and colleagues, at the school and department levels, voting was not always based solely on academic performance. Observations of the evaluation meetings of four departments confirmed this understanding, as factors such as the academics' position, past performance, chance to get a higher emulation title, tenure or age and concerns about equality were taken into account during voting. Therefore, it could be seen that the university managers used the limit on the number of Grassroots Emulation Fighters to signal to academics and their managers that they needed to be more critical when selecting the best people to nominate for Grassroots Emulation Fighter. Despite that, one university manager said they issued policies and instruction to guide proper practice, such as, 'the main responsibility for performance evaluation lies in hands of academics and their direct supervisors'.

7.3.3.2 Academic-managers

The composition of the university's Emulation Committee sent a signal to academic-managers that voting at the university level could be subjective and biased. One academic-manager explained, 'as the evaluation board members know little about academics, their voting decision is not accurate'. From the academic-managers' point of view, colleagues or other people who were not direct supervisors of academics did not have enough information to make an evaluation about their performance. A head of department in School A said, 'when evaluators do not have enough information to make judgement, they may use their personal feelings, which are based on unofficial information about academics' ethical behaviours or personal lifestyles'. Consistent with this, a member of the university Evaluation Committee revealed that they '[make] decisions according to [the] instruction of [the] President but also take into account additional information about the nominated academics'. Eventually, most of the interviewed academic-managers concluded that the use of voting in performance evaluation was inappropriate, as it allowed personal feeling to influence the votes, which according to them, was evidenced by the inconsistent voting practice at the university level.

With the perception that the voting practice at the university level was subjective and inaccurate, the academic-managers followed their own voting practice to make sure the academics nominated by the departments or schools/faculties would receive a high number of votes at the university level. Using their knowledge about the voting practice at the university level, they attempted to influence the process by instructing the academics to

identify the most suitable candidates and encourage other academics to vote for them. The voting criteria for Grassroots Emulation Fighter were different across situations and departments or faculties. At School A, once all of the quantitative criteria were met, the next criteria were age, tenure, material benefits and the chance of achieving a higher award. For example, those who already had two years as Grassroots Emulation Fighter were likely to be selected because if these people could have one more year of the title of Grassroots Emulation Fighter, they could qualify for Emulation Fighter at Ministry Level. Similarly, those who had achieved Grassroots Emulation Fighter in the previous year were selected because if they could get this title again in the current year, they would be entitled for an early salary increase. However, at Faculty B, the academics voted for members who had contributed the most to the overall Faculty performance. These people may not necessarily have had the highest teaching or research hours. A shared understanding by most of the academic-managers interviewed was that they could drive the attention of the university Emulation Committee members towards academics with a high level of votes and maximise their chances getting a high number of votes at the university level.

7.3.3.3 Academics

Similar to the academic-managers, the academics understand that the university voting process carried much subjective judgement. Some academics were unhappy when they did not receive enough votes from Emulation Committee members without a clear explanation. All of the academics said they preferred objective evaluation and did not like the voting procedure, which is a feature of a Communist country such as Vietnam. Consistent with the knowledge of the academic-managers, the academics thought the voting was subjective. As one academic said, 'when the criteria for voting [are] not clear, voters can be influenced by their personal feelings of like and dislike'. Another academic expressed this opinion, which was agreed on by many others:

> If only quantitative criteria are enough for performance evaluation, then there is no need for voting. So, if there is voting, they must take into account qualitative aspects such as relationships with colleagues, participation in social activities, ethics or lifestyle. And as there are no clear definitions for these criteria, different people would define them in different ways, leading to subjective judgements.

The university's inconsistent voting practice led to the academics to say they would prefer a scoring system that could quantify all performance measures so that all performance ranks or emulation titles could be objectively determined. However, this preference was

inconsistent with the voting practice observed by the researcher, in which the academics' discussion was open and voting was based on mutual agreement. Even though voting was mainly based on research hours, the academics took into account other qualitative criteria that were not included in the university guidelines. According to most of the academics interviewed, this practice overcame the subjectivity inherent in secret voting, made the evaluation process transparent and most importantly, ensured that the results were acceptable to everyone. Only a small number of mostly experienced academics said they voted according to their own judgement instead of following the whole department. Ultimately, most of the interviewees thought that the voting was a largely symbolic procedure and as one academic put it, 'it is a typical feature of a Communist country'.

In summary, the voting practice at Gamma University varied across the different levels of performance evaluation and across different faculties. Despite each level or faculty having their own criteria for voting, most of the academics and academic-managers thought that voting was a subjective evaluation process and should not be used for performance evaluation. Their perception was developed partly through their observations of the university voting practice and partly through their own understanding of common voting practice in Vietnam. The practice was formed as all of the actors understood and shared an understanding of the characteristics of the voting and the way to conduct it.

7.4 Social interaction in the practice of compensation

7.4.1 University managers

Except from the basic salary, which was regulated by the state, the university managers could make decisions with regard to awarding extra income from teaching and research activities and additional income (on top of the basic salary). Gamma University managers sent different signals through their policies on compensation for academics, which were clearly stated in the 'University handbook of operation, management and organisational structure' and in the payment guidelines sent to all departments at the end of each semester. First, the academics who had taught more than the required teaching hours could receive extra income but there was no official compensation scheme for research performance, even though the academics were required to meet the research hours requirement. Although additional salary for academics was linked to performance rankings, the interviews with academics revealed that they had always received the full additional salary even before performance ranking was determined. Other types of compensation, such as

rewards for high performance ranking, was very small compared to the income from extra teaching hours.

As well as material benefits, the university managers designed some symbolic compensations, such as the Certificate of Excellence and the Embracement Ceremony to recognise those who were conferred with high emulation titles. These ceremonies were organised formally, with the academics called out on to the stage to receive their certificate and flowers in the presence of hundreds of colleagues. These rituals aimed to recognise the academics for their contributions to the university. The university managers perceived that this practice could raise the pride of academics and their social image.

The university managers explained that as the basic salary regulated by the state was very low, they thought the opportunity to earn additional salary and extra income would encourage the academics to teach more than the required level, to the benefit of both the university and the academics. The extra income from teaching could be sourced from students' tuition fees. There was no extra income for exceeding the targeted research hours because the research funding was allocated by the MOET and 'there is no fund attached to research; thus there is no financial source for paying extra income'. As the university became financially independent, the research funding allocated by the MOET had shrunk significantly. Thus, only research projects granted by the university or the Ministry could have funding allocated to them. Interestingly, performing some low-quality research activities,[45] such as preparing study materials for e-learning courses or textbook translation, could give academics extra income because the funding could be sourced from the tuition fees of e-learning students, whereas performing high-quality research activities, such as publication in peer-reviewed journals,[46] did not qualify for extra income. Thus, there was a conflict between the ranked quality of the research activities and the material benefits attached to them.

Giving further explanation for the income policy regarding research, one university manager said, 'even though there is no extra income for research hours that exceed requirement, doing research should add intangible benefits to academics'. Another university manager shared this perception, saying:

> Academics have their pride and desire to polish their self-image and reputation. The use of money as a motivation tool sometimes can bring about negative consequences,

[45] These research activities were assigned low research hours.
[46] These research activities were assigned high research hours.

> as it can ruin intrinsic motivation and encourage unhealthy competition among academics.

He further emphasised:

> If academics can do more research and improve their reputation, they can gain work opportunities with external organisations … then, academics can earn both money and reputation and the university also improves its social image.

7.4.2 Academic-managers and academics

Most of the academic-managers and academics understood that the basic salary was regulated by the state and thus they did not question the basic salary level. As additional salary was paid to everyone at the same rate, this was not a concern for academics. However, most of the academics raised questions about the calculation of extra income for teaching or compensation for outstanding research performance. First, they queried why, if teaching and research were equally important, the extra teaching was remunerated and extra research was not. In addition, they questioned the weighting of teaching activities and research activities in the compensation plan. In particular, they noted that if academics taught less than the required number of hours, they could still be considered for the title of Advanced Labourer and thus their income was not affected. In contrast, if they did not meet the research hours target, they could not be considered for the title of Advanced Labourer and hence their income was affected. This policy seemed to drive the effort of academics towards research activities, which did not bring them direct income. Thus, the university managers' behaviours relating to teaching and research had created confusion about their expectations for research performance.

With regard to the compensation scheme, most of the academics tried to find their own ways to earn extra income. For example, the academics who worked in schools with a large number of students could teach more. Academics who worked in schools with fewer students could undertake lecturing on a casual basis at other schools or universities. Other academics could choose to work as consultants or conduct research projects for outside organisations. They could be involved with non-academic jobs, such as opening a restaurant, shop or online trading. Regardless of what they did to earn additional income, all of them indicated their desire to stay with the university quite clearly. One academic who owned a company said he rarely came to the university and rarely taught, supervised students or conducted research, but on his business card, his affiliate was Doctor X, School

A, Gamma University. At his latest evaluation meeting, he received 'accomplishment of duties' and the title of Advanced Labourer. Many other academics spent more time on activities outside the university than inside it, but they all tried to keep their positions as academics.

The interviews revealed that in the academics' knowledge, holding an academic position could bring about many intangible benefits, which induced them to stay with the university regardless of the low material compensation. One of the most quoted reasons for this preference was the 'flexible working time', so they could do other things that they liked. Thus, many academics, especially women, could spend more time with family; others could teach at other universities or highly paid short courses, or they could run their own businesses. A small number of academics said that doing research was not only their interest but also a way to expand and deepen their knowledge, which led to improved teaching performance. In addition, their broadened knowledge brought them opportunities to work with external companies, which were great sources of income. Thus, the intangible benefits that the academics mentioned could be status, reputation, social networking and relationships that brought them other work opportunities. Many academics valued the spiritual benefits highly, such as the good feeling of interacting with students, receiving students' appreciation, being happy with students' success and being proud of recognition from colleagues, students and society. In this way, maintaining an academic position while engaging in other activities could help the academics to lead a more satisfactory life.

With this perception in mind, the academics and academic-managers generally accepted the status quo of the compensation plan. As there was not much reaction from the academics, the compensation practice had been maintained stably for more than 30 years. This means the university managers, academics and academic-managers have achieved mutual agreement to sustain their interactional arrangement.

7.5 Discussion of social interaction in performance measurement practices at Gamma University

This chapter has explored the performance measurement practices at Gamma University from a social interaction perspective. Consistent with the theoretical framework, the study has revealed that the performance measurement practices have been formed through the process of actors sending signals to each other. The production of their signals has been

based on their interpretation of other actors' signals, their own knowledge about the issues and the roles they play therein.

7.5.1 Role-taking and role-making in achieving mutual agreement in interactions in performance measurement practice

As predicted by the theory, the signals and interpretation of the actors in the performance measurement practices were influenced by their role-taking and role-making. Each role they made and took was influenced directly by their self-concept as academics, academic-managers or university managers. More understanding of each other's roles enabled better role-taking, which facilitated interpretation that was more accurate and better interaction flow. For example, the university managers acted from the role of university leader and emphasised the compliance value and interest of the university as a whole. From their perspective, compliance with regulation was unarguable. Thus, even though the legal system was not completely appropriate, they needed to adopt it. The academics and academic-managers imagined themselves in the role of the university managers and understood that the latter had adopted the system because they needed to comply with the requirements of the MOET. Thus, they did not blame the university managers for the problems in the measures or process, but accepted them, as they were all regulations. Their understanding of the role of the university manager and its implied value facilitated their role-take and interpretation of the university managers' behaviours.

Similarly, most of the academic-managers interviewed shared the value that an academic-manager must comply with higher-level managers and maintain a good relationship with the academics. Therefore, they followed all the procedures to comply with the instruction of the university managers while driving the actual practice in a way that was acceptable to the academics and themselves. For example, by not reading the self-evaluation reports and always agreeing with the self-assessment of the academics, they made the practice easy for both parties. They also sympathised with the academics' behaviours regarding the peer review and followed a more open, relaxed voting practice that was perceived by the academics to be fair and objective.

The university managers interpreted the academics' behaviours by imagining themselves in that role. For example, the university managers understood that the academics did not trust the students' ability to evaluate teaching quality. As they sympathised with this perception, they did not include students' evaluations in the official evaluation process for emulation titles. The academics, academic-managers and university managers all agreed

on the way the student evaluation feedback should be used in the performance measurement and evaluation; their understanding of the values and norms embedded in their roles helped them to interpret signals from each other accurately and facilitate the mutual agreement of acceptable behaviours in the performance measurement practice.

The performance measurement practice at Gamma University has been sustained for more than 30 years. A long-lived practice can be viewed as a durable interactional arrangement maintained by the actors. At Gamma University, the fact that all of the academic-managers and university managers were once academics explained their understanding of academics' thinking and behaviours. In essence, all of the academics, academic-managers and university managers considered themselves academics. In particular, the academic-managers expressed a stronger academic self-concept than the university managers did and their behaviours were almost consistent with those of the academics. From their perspective, the academics' self-concept would normally link to the values of social recognition, respect from colleagues and students, and self-realisation. Therefore, a performance measurement practice that reinforced those values could achieve mutual agreement among all the actors easily and be sustained over time.

7.5.2 The role of stock of knowledge in performance measurement practice stabilisation

Many previous studies have examined the influence on performance measurement practice of the role of the role-related or business-related knowledge that individuals hold (Kelly, 2010; Lau, 2011; D. E. W. Marginson, 2002; Pedersen & Sudzina, 2012). This current study found that performance measurement practice was influenced by a wide range of knowledge, of which role-related knowledge was only a small part. Further, this study has explained the way knowledge can be used by individuals to produce their own behaviours in performance measurement practice.

Consistent with the theory, this study found that an individual's stock of knowledge assisted in the process of interpreting signals from and sending signals to other organisational actors. Similar stocks of knowledge facilitated accurate interpretation and thus fostered the establishment of mutual agreement among the actors. For example, all of the academic-managers, university managers and academics shared the same perception of the credibility of the students' evaluation feedback: that the students were not capable of evaluating the quality of lectures. Thus, the academics and academic-managers did not use students' evaluation in their performance evaluation practice. As the university managers

understood the perceptions of the academics, they did not include the students' evaluation scores in the official performance indicator list. Similarly, as they all perceived that teaching hours was not a good measure of teaching quality, all of the actors achieved mutual agreement quickly with regard to the use of teaching hours in performance evaluation.

Another example was the shared knowledge that Vietnamese people do not like to receive negative comments in public, as their social image is very important. With this knowledge, the formal peer review procedure in the evaluation meeting was thought to be unfeasible because it could affect the workplace relationships. Therefore, the academic-managers and the university managers understood why academics did not comment on each other in the evaluation meetings and they accepted the academics' behaviours. Thus, the shared knowledge helped the actors to understand each other's behaviours easily and to achieve mutual agreement regarding appropriate behaviours and their meanings quickly. These mutual agreements, in turn, helped the practices of using students' evaluation and peer review to be formed easily and sustained.

Conversely, differences in the stock of knowledge held by the actors hindered the consistency of practice across different areas in Gamma University. Previous studies have noted that perceptions of the fairness or objectiveness of performance evaluation procedures affects the actors' performance measurement behaviours (L. L. Burney et al., 2009; Hartmann & Slapničar, 2012; Lau & Sholihin, 2005). This current study found that individuals' perceptions about different aspects of the performance measurement system were stored in their stock of knowledge, which then facilitated their interpretations of the meaning of performance measures and procedures. More importantly, the actors defined the concepts of 'fair' and 'objective' differently, which led to inconsistency between the voting practices at the department and school level and at the university level. For example, in contrast to the findings of Voußem et al. (2016), who found that employees perceived subjective judgements to be fairer than objective evaluations based on quantitative measures; the interviews with academics and academic-managers at Gamma University revealed that most of them perceived that a fair evaluation was an objective one. Additionally, they believed that an objective evaluation must be based on quantitative and consistent criteria, such as the number of teaching hours, research hours, journal articles or research projects. Further, they also believed that fairness could only be achieved through a transparent evaluation procedure. Thus, they did not accept that the voting practice should be based on personal judgement with unclear criteria. However, the

university managers believed that a fair evaluation must capture the person's overall performance accurately and that an objective evaluation could be achieved through a majority opinion. Thus, they considered that voting should be based on personal judgement of the comprehensive performance of academics and consider both quantitative and qualitative criteria. This difference created confusion and tension for academics, as they perceived that their performance was being evaluated subjectively and that their participation in the process was merely an administrative procedure.

Yang and Modell (2013) once reported on the difficulty of implementing a new performance measurement system because of the conflict between the morale-based performance measurement concepts held by employees in a Chinese government department and the merit-based performance measurement concept promoted by the new performance measurement system. This current study agreed with this finding, with the actors at different levels holding different definitions with regard to performance leading to inconsistent practices across the organisation. At the university level, performance was defined as including both academic and non-academic factors. Consequently, voting was promoted as a suitable tool for selecting the best academics. However, at the department and school level, the academics tended to define performance as relating to academic aspects only. Thus, they viewed voting as an unnecessary and subjective way of evaluating performance. This conflict in the definition of the performance concept led to the university managers and the academics holding different views about the meaning of the voting procedure, which eventually led to inconsistent voting practice.

7.5.3 Understanding decoupling of the performance measurement system and the performance measurement practice from a social interaction perspective

This study found that there were differences between the formal performance measurement system and the actual performance measurement practice at Gamma University. From an institutional perspective, this phenomenon is called 'decoupling' (Modell, 2001, 2003). In this current study, even though the theoretical framework did not provide specific predictions regarding the decoupling phenomenon, an explanation for it emerged from the analysis of the signalling-interpreting processes between the actors.

In general, from a social interaction perspective, the phenomenon of decoupling is seen as a natural flow of the signalling-interpreting processes among actors involved in the practices. As different behaviours signal different messages, conflicting signals offer a chance for alternative interpretations and create different routes for interactional flows.

When these routes coexist, this creates the phenomenon of decoupling. Previous studies have noted that the use of performance measures can drive the strategic focus of managers (Franco-Santos et al., 2012). In the same way, the use of performance measures such as publications and student evaluations has been said to drive the effort of academics towards research and teaching activities (Broadbent, 2007; Ter Bogt & Scapens, 2012).

This current study provided an example of 'decoupling' between the formal system and the actual practice at Gamma University. The broad concept of performance was used to signal to academics that their performance would be evaluated from both academic and non-academic activities. Academic performance at Gamma University covered all teaching and research, as well as non-academic aspects such as their professional, political and personal behaviours. However, the university managers sent contradicting signals regarding the importance of the non-academic aspects of performance and there was no clear definition of these. For example, the meaning of 'awareness to improve professional skills and knowledge' was not defined clearly, nor the meaning of 'actively participate in social activities'. In addition, the university managers did not discuss these criteria in the university Emulation Meetings. Further, all forms to nominate candidates for emulation titles[47] included only academic quantitative criteria, expressed in terms of the number of teaching hours, research hours, rewards, and so on. All of these behaviours sent a signal that non-academic aspects were not important. This led to the practice of a performance evaluation that concerned only quantitative academic aspects, which seemed to be decoupled from the formal system.

In this process, the inclusion of self-evaluation in the evaluation process sent the first signal about its importance. However, the fact that neither the university managers nor the academic-managers read and used it in the evaluation sent an opposing signal about its importance. With these conflicting signals, the academics chose the practice that saved them effort and time. This appeared to confirm the cognitive limitation and information processing theory, which states that when individuals have multiple choices for their actions, they choose the one that reduces their level of required cognitive effort (Banker, Chang, & Pizzini, 2004; Lipe & Salterio, 2000). However, this study further argues that even though the academics chose to behave in a way that saved them cognitive energy, their behaviours were conditional upon the responding signals of their supervisors and university managers, which could approve or reject the academics' behaviours. In this case,

[47] See Appendices 25-27.

the academic-managers and university managers had knowledge of the academics' attitude and practice, but they took no action to correct it and instead considered it normal. Their 'doing nothing' sent a signal that the current self-evaluation practice was acceptable even though it departed far from the designed purpose. Therefore, through the feedback loop of interaction, the academics and their managers formed a stream of acceptable behaviours in the self-evaluation practice.

In peer review practice in general, if the *formal procedure* of the peer review signals the importance of peer recognition, the *actual practice* of the peer review signals its symbolic meaning. Peer review is not new in performance measurement practice for academics, as it is important for academics to have articles published in peer-reviewed journals (Ter Bogt & Scapens, 2012). However, in the international practice of peer review, the reviewers and reviewees do not know each other. At Gamma University, peer review occurred in the evaluation meetings that were attended by all of the academics. The academics, academic-managers and university managers all shared the same view about the inappropriateness of public peer review within the Vietnamese culture, agreeing that the academics' behaviours with regard to this practice were reasonable and acceptable. Therefore, the peer review practice became a chance for academics and academic-managers to show each other their good friendship and respect and it did not deliver the aim for which it was designed.

Participation and involvement are very important factors in the successful implementation of a performance measurement system (Franco-Santos et al., 2012). Gamma University attempted to encourage the involvement and participation of academics in the performance evaluation process through the bottom-up evaluation procedure. However, participation and involvement were pushed to an extreme level, with everyone in the departments and schools able to attend and give an opinion. This is probably the first case in which the evaluation meetings are open for all colleagues in the departments and include the Labour Union and Youth Union leaders. The composition of the evaluation meetings at Gamma University presented a clear illustration of the 'democratic principle'. However, because of the current practice of peer review, the procedure was described as symbolic and for the sake of compliance. Consequently, the real practice was decoupled from the initial design of the procedure and the participation and democracy principles were not achieved.

Another interesting feature was the use of voting in the performance evaluation at Gamma University. No previous studies have documented the use of voting in a performance measurement system. At Gamma University, this voting sent a signal about the importance

of majority opinion and peer recognition. Voting was expected to identify the best academics who performed well and were recognised by their peers. However, as voting at the university level was not conducted in a consistent manner, it was perceived by academics as subjective, ambiguous and unable to give accurate evaluation results. In response to the university managers' inconsistent and subjective voting practice, academics and academic-managers used their subjective judgement to choose academics who would get votes from their colleagues. While they all used subjective judgement in the voting, their voting criteria were agreed on by members in the departments. The inconsistency in the voting criteria among schools, faculties and university led to the voting practice varying in reality. All parties knew the situation but no action was taken, implying that the practice was acceptable even though it was decoupled from the original purpose and design of the voting procedure.

In summary, the decoupling phenomenon was observed because the performance measurement policies printed in the university regulatory documents stood as one set of signals but the actual behaviours of the actors in the performance measurement practice formed a different interactional stream that coexisted with the written performance measurement system. The coexistence of inactive stand-alone signals (formal system) with subsequent actively flowing signals (actual practice) is possible because the actors can tolerate the inconsistency between these interactional routes.

7.6 Implications of understanding social interaction in performance measurement practice

Understanding performance measurement and evaluation practices from the social interaction perspective offers several implications. At the individual level, it can raise awareness for each party involved in the practices that each of their behaviours is viewed as a signal by other parties and is interpreted by them. In addition, they can become aware that their signals can induce responding signals from the other parties. This suggests that each party should be aware of what they do and avoid sending conflicting signals that could cause confused and selective interpretations and responses from others. They should also be aware that it is necessary to correct their signals immediately when some people seem to misunderstand their initial signals.

The understanding of performance measurement practice from a social interaction perspective highlights the importance of the stock of knowledge. This current study found

that as people held different knowledge about an issue, they could interpret the same message in different ways. This has the implication for organisational practice that if organisational actors hold diverse stocks of knowledge as they are involved in performance measurement practices, then conflict and tension can arise. Previous studies have documented the importance of knowledge about roles (Burkert et al., 2011; L. Burney & Widener, 2007; Hall, 2008; Lau, 2011) and business (Kelly, 2010). However, this current study provided evidence that the knowledge that influenced performance measurement practices in the researched university included both technical knowledge about roles and performance measures and processes and general knowledge about right and duties in different situations, or how to interpret others' behaviours. While knowledge about the performance measures and processes may be similar among actors from similar educational backgrounds or training, general knowledge may be significantly different, owing to differences in family, social and cultural backgrounds. This issue is particularly relevant in a context in which people from different cultural, social and educational backgrounds are involved in the organisational practices. Therefore, diversity in actors' stocks of knowledge can lead to conflict and misunderstanding, which break down organisational practices. Training and team-building activities can be good techniques for closing the gaps in the actors' stocks of knowledge, helping to reduce misunderstanding and tension in organisational practices.

7.7 Conclusion

In summary, this chapter has answered the question of how performance measurement practices emerged through the processes of signalling and interpreting among the university managers, manager-academics and academics. Their behaviours were produced according to their interpretations of the signals of others from their own positions (roles), with the support of their own stock of knowledge. Signals sent by the university were based on the university's understanding of the issues and their interpretations of signals from the academics and academic-managers. Similarly, when observing the signals sent from the university managers, both the academic-managers and the academics had their own interpretations and knowledge about the issues, then had their own ways of responding. According to the theoretical framework, the roles that people play in both signalling and interpreting are influenced by the self-concept that they hold. These self-concepts affect their needs, which are deep motivational sources for their actions. In the next chapter, the various self-concepts and needs as motivational sources for interaction are investigated in

more detail. This allows further understanding of the underlying reasons for the emergence of the performance measurement practices at Gamma University.

Chapter 8: Motivations of Actors in Performance Measurement Practices

8.1 Introduction

This chapter focuses on exploring the underlying motivations for the actors' behaviours during the social interactions in the performance measurement practices at Gamma University. The theory proposed that human beings' behaviours are motivated by their feelings and different needs, including the need to sustain their self-concept, the need to be in-group, the need for trust, the need for a sense of security and the need for material and symbolic gratification. The next section discusses the different needs held by actors and the impact of these motivational needs and feelings on individual actors' behaviours and the overall performance measurement practice. This is followed by a discussion of the relationships between the different needs and the way these relationships affect the actors' behaviours in performance measurement practice. The chapter concludes with the implications that the understanding of motivational sources in social interaction can have for understanding performance measurement practices.

8.2 Motivations for social interaction in performance measurement practice

As noted in the previous chapter, the stock of knowledge held by actors influences the signalling-interpreting process significantly. However, it is unclear how the actors choose among different sets of knowledge to enact the most appropriate behaviours. The theoretical framework proposed that individuals are triggered by their motivational needs, including the need to maintain self-concept, the need for material and symbolic gratification, the need to be in-group and the need for security. These motivational forces drive individuals' energy towards particular aspects of performance measurement practice and help individuals to pick the most appropriate knowledge to satisfy those needs. The following sections describe the way these motivational forces induced the academics, academic-managers and university managers at Gamma University to enact particular interactional behaviours.

8.2.1 The need to sustain self-concept

In this study, self-concept was found to be a motivating source with regard to the peer review practice and the use of student's evaluation feedback in performance evaluation. It explained why academics were silent in the evaluation meeting and why the university's managers and academics did not use the students' evaluation feedback in performance evaluation.

8.2.1.1 Self-concept of being an academic

Both the academics and the academic-managers had a strong self-image as academics. According to them, academics carry a heavy responsibility to teach and act as a model for students. Thus, they need to be good at both the professional and the personal aspects. To be good at the professional aspect, they needed to commit to self-development through research or pursuing professional qualifications. To be good at the personal aspects, they needed to behave appropriately in their daily practices. These characteristics of academics originated in Confucian ideology. In the old Confucian society, the order of the hierarchy of social respect was from the king to the teacher to the father. This confers a high social status on the job of an academic, as illustrated by the existence of Teachers' Day in Vietnam, but no Mothers' Day or Fathers' Day. It is worth noting that in the Confucian tradition, a teachers' main responsibility is to teach and research is to support the teaching. That explains the academics' tendency to consider teaching their primary responsibility.

Traditionally, the role of academics has included both the creation of knowledge through research activities and the distribution of knowledge through teaching activities (Rowland, Byron, Furedi, Padfield, & Smyth, 1998). However, in this study, it was found that academics had a preference for *either* teaching *or* research as their main responsibility; that is, some academics saw themselves as researchers, while others saw themselves as teachers. This led them to assign different weighting to the measures for teaching and research performance.

The need to sustain their self-concept influenced the academics' reactions towards the students' evaluation feedback. Consistent with Rienties (2014) conclusion regarding academics' attitudes towards student evaluation, this study found that neither the academics nor the academic-managers relied on the students' evaluation for performance assessment. The interviews revealed that the self-concept of being an academic led them to regard their ability in evaluating the quality of lectures as superior to that of the students.

Particularly, they perceived that as they were more knowledgeable and more mature than the students were, they would know what was good for them. This opinion was particularly strong in experienced academics and weaker in young academics. While some young academics were unhappy that this information was not being used by evaluators in evaluating their performance, experienced academics shared the view that 'students' evaluation should only be used as additional information about teaching performance but should not be used as an indicator for performance ranking'. Thus, they seemed to be satisfied, as their evaluators did not use this information in the evaluation practice.

The self-image of being an academic also influenced the academics' behaviours in the peer review practice. First, with the high self-esteem of being an academic, they were reluctant to accept negative comments from colleagues. All of the interviewees thought that they should not give negative comments in the public evaluation meeting, for fear of affecting their collegial relationships. Some of them said they did not like to receive negative comments in the meeting because 'no one likes to have their mistakes exposed to everyone'. Because of this need to 'save face', they were reluctant to give comments and most of the time, agreed with their colleagues' self-assessments. As noted earlier, while the peer review practice has been a popular performance measurement in other countries, with academics required to publish in peer-reviewed journals to prove their research ability and quality of their work (Ter Bogt & Scapens, 2012), this process is highly confidential. Conducting the peer review practice at Gamma University in an open meeting triggered the academics' need to protect their self- image and induced them not to engage actively in giving comments on others' performance.

Some academics differentiated between their levels of experience academics. Experienced academics tended to give more comments to younger academics, even when they were not positive, saying, 'it is good for young academics to receive constructive feedback so that they can improve'. Conversely, some young academics did not give comments, even if they were positive, because their lack of power would mean their opinion did not carry any weight. One young academic said, 'who am I; how can I raise my voice; who will hear?'.

One of the core values of Confucian ideology is that students need to obey and respect their teachers (Rainey, 2010). Thus, many young academics who were students of experienced academics felt that it was not right to comment on older academics, especially if the comments were not positive. In one department in which most of the academics were young ex-students of older academics, the peer review practice was that the young

academics kept silent and the older academics gave a few general comments. In contrast, in another department in which most of the academics are older and experienced, there was more discussion and feedback in the peer review practice.

8.2.1.2 Self-concept of being young

As well as carrying the self-concept of being an academic, some of the academics perceived themselves as a 'young person'. In the tradition of the Communist Youth Union, a young person needs to be active and willing to contribute to the community without asking for return, participating voluntarily in social activities and showing their enthusiasm, motivation and Communist ideology. This tradition is rooted in the periods of the French and American wars, when all men and women over the age of 16 volunteered to join the army to fight for national independence. Thus, many academics who had the self-concept of being 'young' assumed that they should participate in all kinds of activities within the school and the university. They did not ask for their contributions to be included in the performance evaluation, even though they used much of their working time to do non-academic tasks, as required by the school or the university. However, this self-concept was found to be more flexible and could change easily. For example, one 'young academic' who was one of the leaders of the Youth Union for several years was tired because he had spent too much time on non-academic activities and his contribution was not being considered in his performance evaluation. Therefore, he insisted on saying that he was no longer young and he wanted to resign. That is, his self-image as a young person changed when there was a conflict between this self-image and his other self-images.

8.2.1.3 Self-concept of being an academic-manager

The self-concept of being an academic-manager was held by all heads of department and heads of school or faculty. One quality was to be fair and objective in evaluations. However, in this case, the self-concept of being a manager was quite weak in relation to the self-concept of being a normal academic, as they tended to view other academics as their colleagues, rather than as their subordinates. Therefore, they tended to agree with the academics' self-assessments. The culture of collegiality induced the academic-managers to act more as facilitators who encouraged the academics to self-assess their performance. In addition, some academic-managers revealed that there was a conflict between being a good colleague and being a fair and objective evaluator. In their perception, good colleagues should always be nice to each other, while being fair and objective meant they would need to give direct and honest comments about their colleagues' performance.

8.2.1.4 Self-concept of being a team member

Another important self-concept held by all of the academics and their evaluators was the concept of being a good member of a team. This self-concept was hard to uncover because it was mostly unconscious. In the interviews, the academics generally spoke about themselves in relation to other colleagues in the department or school through the use of words such as 'we', 'they', or 'us' instead of 'I'. They also knew about the 'good' and 'bad' behaviours to enact in the process of interacting with others. For example, they assessed their own performance needs to be similar to other colleagues, saying, 'it is not good to do it differently and become outlier'. In addition, as a member of a collective, it was important to follow collective behaviours. This perception influenced their voting practices, where they discussed and determined the emulation titles for each academics and then voted according to this agreement. Many of them said voting should be done secretly so that voters could use their own judgement in voting. However, they also said, 'as one member of the department, following department practice is a must'.

8.2.1.5 Self-concept of being Vietnamese

Interestingly, this study found that a strong self-image held by the academics was an identification as being Vietnamese, with certain cultural characteristics. In particular, they always blamed the culture for their tendency to avoid conflict. They all repeatedly said, 'that is Vietnamese style' when explaining their peer review behaviours. All of the interviewees shared the perception that 'Vietnamese have the value of conflict avoidance. [It] has been deeply embedded in [our] self-concept'. This was a core self-concept held by all of the actors. All of the interviewees were clearly aware of it but they totally accepted it as normal, which means it would be very difficult to change. Therefore, keeping silent in the evaluation meetings was accepted by everyone and considered a normal practice.

8.2.2 The need for a sense of security

This need is not discussed much in J. H. Turner (1988) Social Interaction framework. However, in the refined theoretical framework used for this study, the need for a sense of security is one of the greatest motivational forces for individuals. This is the need to feel safe and that undesirable events will not occur. Compliance is a behaviour that satisfies the need for a sense of security.

In this study, the academics emphasised the importance of complying with the university requirements. They knew that if something was regulated by law, they needed to do it

without questioning its effectiveness or necessity. For example, the self-evaluation report was an element in the performance evaluation process that was regulated in the Law of Emulation. In the academics' perception, this self-evaluation report was clearly unnecessary but they still did it without questioning its existence. During the interviews, the academics talked about compliance as a taken-for-granted behaviour, a must-have quality of an employee. From their perspective, compliance with the requirements could help them to avoid trouble. Most of the academics said they did not want to have problems with their superiors or the regulators; they just wanted to be safe and avoid problems. One interviewee said frankly that as she did not want to lose her job, she always did everything that her superiors said.

Not all academics were as explicit about their underlying reasons for compliance. Most of them just said that they wanted to 'avoid trouble' without specifying what 'trouble' could be. However, they mentioned some consequences of non-compliance, such as colleagues losing their current position and being moved to a different position. In addition, as compliance is one of the criteria in the performance evaluation, the academics needed to comply if they wanted to achieve 'accomplishment of duties'. Therefore, in their self-evaluation reports, they always declared that they followed the leadership of the Communist Party completely and all instructions and requests of their superiors. Further, the academics said, 'compliance [is] easy, effortless, and most importantly, it does not affect income'. For example, many of them simply copied the self-evaluation reports of others and changed the number of teaching hours and research hours, or updated the same report every year. One academic said he had 'been keeping this report for more than 20 years and used it every year, so it can be done easily without any problem'.

Similar to the academics, compliance was the most quoted reason by the university managers for adopting performance measurement systems in public organisations. One university manager said, 'it is impossible not to comply; compliance is [a] must'. The compliance motive is very clear from the perspective of the university managers. During the interviews, they all emphasised that they needed to comply with the Law of Emulation and Commendation and other related legal documents. Thus, even though they did not see the benefits of this system, they still needed to adopt it. They did not say why they needed to comply, as no previous study has ever been explicit with regard to the underlying reason for compliance. However, the university managers had their self-interests to protect and similar to academics, they wanted to avoid trouble with the regulators, who could dismiss

them from their current positions. This can also be called the 'personal interest' motive (Chang, 2006).

For the university managers, acceptance of the current performance evaluation practices was a way to avoid trouble. Some of the university managers said they lacked the power to enforce the formal system because if someone performed poorly, they could not fire them but could only give warning or, in the worst situation, move them to other position. However, in one case, when a staff member was moved to a different position, she took a case against the university managers. The case took several months and involved legal disputes and media reports, which seriously affected the university managers' public image. Therefore, to avoid conflict and trouble, the university managers did not take action to correct the performance evaluation practice because even if they knew who was underperforming, they could do nothing. Instead, they chose to accept the current practice so that everyone could avoid trouble.

In summary, the academics, academic-managers and university managers all said that as they did not want to get into trouble with their superiors, compliance was used to achieve the need for security.

8.2.3 The need to be in-group

The need to be in-group was another important motivating factor in driving the academics' behaviour in self-evaluation, peer review and voting practices. The need to be in-group is the need to be part of a group. This can be a long-term group such as a department or school, or in many cases, simply the situational group, such as a performance Evaluation Committee at evaluation meetings. The need to be in-group is the need to sustain social relationships with other academics in the department and the need to emerge in the interaction flow of the evaluation meeting (Mead, 1934). This study found that the academics had a strong desire to maintain their relationships with other academics in their department as well as in other departments in the university. This need influenced their behaviour in self-evaluation, peer review and voting practices.

The interviewees held different sets of knowledge about how to meet their need of being in-group through the performance evaluation practice. In their understanding, one way to build good relationships with colleagues was to avoid giving negative comments in public. One interviewee said clearly that 'as a good friend, I cannot point out [another academic in the department's] weaknesses in the evaluation meeting, I will talk to him privately'.

This was their definition of being a good friend or a united collective. Further, although qualitative criteria such as 'good relationship with colleagues' and 'united collective' were included in the performance evaluation, to show indicate good workplace relationships, there was no definition of these criteria. Therefore, the academics inferred that as not making negative comments meant there was no conflict, the lack of conflict would indicate a good workplace relationship.

Even though the academics and academic-managers had agreed mutually that the lack of negative comments could be understood as indicating good relationships and a united collective, in reality they did not actually believe this. Many academics admitted they should give constructive comments if they were to be good colleagues. However, as they thought other people would misunderstand their behaviour, they did not do what they actually thought. In this case, the academics behaved in the way that would please others so that they could be good colleagues, good friends. Thus, they produced a practice that was not consistent with their true values. However, as time passed, they became familiar with the practice and did not want to change it, as change carried a high risk of being misunderstood by colleagues and could affect their relationships seriously.

Another way to achieve the need to be in-group is to exhibit behaviours that are similar to those of the other people in the group. In this study, this was presented clearly in the self-evaluation practice. The academics said that they ensured their self-evaluation reports were similar to others' self-evaluation reports, especially in the qualitative part. One academic said, 'Even though I could report differently, I would not do that because it would make me stand out from the crowd'.

In their value system, standing out from the crowd was not a good thing and being part of the group was good behaviour. Another academic said, 'If I honestly reported that I have not done well in some aspects, I would be thought as trying to look more honest, which may be viewed negatively by colleagues'. This perception encouraged them to maintain an image of being similar to others in the department by observing their colleagues' behaviours and directing their own behaviour accordingly. This way of thinking helped to sustain the self-evaluation practice over many years.

In the voting practice, even though people had different opinions about their colleagues' performance, they voted according to the result agreed by the whole department. The evidence was that the vote count for pre-selected people often achieved 90–100% conformity. The interviewees said that in the evaluation meeting, 'it was difficult to

prevent other people from looking at each other's vote cards', so they 'could not do differently from what has been discussed and agreed upon'. Further, as they agreed with the department about the criteria used for voting, they needed to follow what had been decided by the whole department. Thus, even though some of them expressed concern over the real meaning of the voting practice, they still followed the established practice.

In summary, in this study, the need to be in-group was found to be very important and it drove the behaviours of academics and academic-managers in the evaluation meetings. All of the academics and academic-managers expressed the need to maintain good relationships with colleagues, as they were members of collectives. This need to maintain the status of group membership, together with their knowledge of how to meet their needs, guided them through the self-evaluation, peer review and voting practices.

8.2.4 The need for trust

Trust is an important factor in the implementation of a performance measurement system (L. L. Burney et al., 2009; Chenhall & Langfield-Smith, 2003; Lau & Sholihin, 2005). Giddens (1984) emphasised trust as an unconscious need that motivates the behaviours of human beings. In the theoretical framework used in this study, the need for trust was understood as the need of individuals to observe predictable behaviours in others in social interactions; that is, they need to be able to predict what others will do in a specific situation. This ensures there will not be unexpected events that could cause harm. The need for trust is often associated with the need for group inclusion, because as people feel that they are in-group, they achieve a sense of trust easily. In this study, the need for trust was more easily observed in the academics and academic-managers than in the university managers. It is seen in the way the academics and academic-managers created a practice that was stable and predictable for each other.

Most of the academics interviewed revealed that they 'felt relaxed [in] the evaluation meeting' because they 'knew what would happen and [how] other colleagues would behave'. This was confirmed by opinions of academic-managers who agreed that 'content of the evaluation meetings did not change much over the years'. This was clear evidence of the predictability of the performance evaluation behaviours making the academics feel comfortable when they participated in the evaluation meeting. When asked about what other colleagues would do in an evaluation meeting, most interviewees said, 'oh, we normally agree with each other; if I say something, other colleagues often do not comment'. When academics and academic-managers described their colleagues'

behaviours in the evaluation meeting, they used the word 'often' and affirmative verbs without modal verbs, indicating that they had a high degree of confidence in their knowledge about what other colleagues would normally do. In other words, they made predictions about their colleagues' behaviours and were highly confident in these predictions, which made them feel comfortable. This feeling of 'comfortableness' is J. H. Turner (1988) sense of trust that occurs when individuals can see the patterns in others' behaviours. One academic said sometimes she 'wanted to change the way of self-evaluation', but she 'did not do it to avoid being misunderstood by other colleagues'. Thus, it could be interpreted that the need for group inclusion induced the academics not to change their behaviour in a way that was not pre-approved by the group. However, it could also be interpreted as meaning the need for trust induced the academics not to change their behaviours, as this would break the predictable patterns that had been embedded in the knowledge of each group member. In other words, the need for trust drove the academics and academic-managers to maintain a practice that was known by each member of the meeting, to avoid breaking up the interactional flow that had created a sense of trust among all members.

In contrast to the sense of trust that the academics experienced in the school or department evaluation meetings, the interviews with the university managers did not reveal the need for trust. They did not mention patterns in the way the Evaluation Committee members behaved in evaluation meetings. They emphasised only the need to comply with regulations and follow the instructions of the university President. They were all aware that the criteria for evaluation could change at any time; thus, they expressed no expectation for consistency or predictability in the performance measurement practice.

The theoretical framework used for this study proposed that the need for trust is closely linked with the need for group inclusion, in the sense that individuals can achieve trust when their need for group inclusion is satisfied. In this study, this explained why the need for trust was more observable in interviews with academics and academic-managers, while it was not visible in interviews with university managers. Section 8.2.3 explained how the need for being in-group was found to induce the self-evaluation, peer review and voting behaviours of the academics and academic-managers in the evaluation meeting. Section 8.2.1 showed that academics and academic-managers held a strong self-concept of being a team member. The strong need for group inclusion and the need to sustain the self-concept of being a team member were associated with the need for trust. Thus, academics

and academic-managers' behaviours tended to satisfy all three needs. In turn, satisfaction of these three needs motivated them to maintain their behaviours in evaluation meetings.

8.2.5 The need for material benefit

The need for material benefit focused the attention of the academics on particular aspects of the performance measurement practice. For example, all of the academics completed their teaching hours report very carefully before submitting it to the Finance Department. They followed all of the requirements and procedures accurately and promptly. The reason given for this behaviour was that it related to extra income. Further, even though the academics did not show concern over the determination of the performance rankings, they did express concern over the calculation of extra income. This study found that academics who had more teaching hours expressed more concern over the way the teaching hours were calculated to determine extra income. Academics who did not have many teaching hours showed concern over the level of the teaching hours requirement; for them, a high teaching hours requirement meant that they would not manage any extra teaching hours and the associated extra income. A group of academics who spent more time on research expressed concern over the funds allocated for research and expressed their desire to use excess research hours to earn extra income. In contrast, some academics whose main income came from external jobs said they were happy and satisfied with the system. Thus, it can be seen that the need for material benefit was one important source of motivation that drove academics towards particular performance measurement and evaluation policies or procedures.

The need for material benefit also drove academics *away from* some aspects of the performance evaluation practice. The academics' income from extra teaching hours was not affected by performance ranking and emulation titles and they needed only to achieve the most basic rank, 'accomplishment of duties', to get a full salary and the lowest emulation title, 'Advanced Labourer', to be awarded a regular salary increase. When research hours became a condition for 'accomplishment of duties' and for the title of Advanced Labourer, both academics and academic-managers started to show a serious interest in this requirement. As they only needed to achieve the most basic level, they were relaxed in their peer review and voting practices. They wanted to support all colleagues so that everybody could gain a full salary and regular salary increases. This was another reason for not commenting much in evaluation meetings and voting for all people who met the most basic criteria of the titles.

Similarly, the university managers showed little concern over the effectiveness of the performance measurement practice. The university managers received the same salary as other academic-managers with responsibility supplements. Their main incomes came from other teaching and research-related activities. In other words, their material interest was not affected by the performance of the academics or the university. Consequently, they were not motivated to pursue an effective performance evaluation practice.

In summary, the need for material benefit drove the attention of the actors into particular aspects of the performance measurement system. As performance rank and emulation titles did not carry great material benefits, they did not affect the academics', academic-managers' or university managers' fulfilment of the need for material benefit.

8.2.6 The need for symbolic gratification

The need for symbolic gratification was a strong motivation for some academics in this study but not for others. Given the small monetary benefit attached to the performance evaluation, most of the academics said the rewards mainly carried symbolic meaning. One group of academics said that symbolic gratification was not meaningful to them, as fulfilling the role and responsibilities of an academic brought them more satisfaction than a Certificate of Excellence or emulation titles and ceremony. They defined themselves as intrinsically motivated individuals. For these academics, the evaluation practice was purely a compliance process and symbolic gratifications such as emulation titles, certificate or ceremony did not receive their attention.

Another group of actors, including academics and academic-managers, valued symbolic recognition highly. They said the monetary benefit from the performance evaluation was not big enough to motivate them, but they needed to know that their contribution was recognised. There were two different types of response to the way the performance measurement system recognised their contributions. The first type of response was from actors who perceived themselves as high performers. They were not satisfied with the system, as it was unable to differentiate between good and bad performers and a certificate or celebrating ceremony was not an adequate way to embrace high performers. The other reaction was from academics and academic-managers who were happy with the symbolic meaning of certificates and ceremonies. They said they felt proud when their name was called out in front of many colleagues or when they brought home a Certificate of Excellence from the Minister and hung it on the wall.

The university managers also needed symbolic gratification. Their profiles featured the number and level of emulation titles they had received during their careers as academics and managers. Even though the university managers' material interests were not link directly to the performance of the university and the staff, their emulation titles depended on the emulation titles of departments and schools within the university. For example, if many departments, schools or individuals in the university received high emulation titles, this was interpreted as meaning the university managers had done their jobs well and they would be conferred high emulation titles. Thus, the number of academics who achieved Advanced Labourer could affect the emulation titles conferred to the university's President and Vice-presidents. Therefore, in implementing the research hours policy, they took great care to ensure that the policy would not cause too many academics to lose their Advanced Labourer emulation title.

In summary, motivational sources varied among different individuals. Even though one individual could be motivated by all sources, he was usually particularly sensitive to one or two key values. University managers were driven by both self-interest and the need for security, while academics were more sensitive to the need to sustain self-concept, the need for security, the need for group inclusion and the need for material interest. Depending on the individual circumstances, each actor could be influenced more or less by particular needs. For example, young academics were more sensitive to the need for material interest and the need for group inclusion, while experienced academics were more sensitive to the need to sustain self-image and the need for group inclusion. The greater the level of influence of a need on an individual, the more likely the need was to drive the individual's behaviours in the performance measurement practice. Ultimately, the performance measurement practices were formed as individuals achieved agreement on an interactional arrangement in which each individual could find some satisfaction for their needs.

8.2.7 Feelings as motivation

The theoretical framework used in this study proposed that the most identifiable motivational force for individuals' behaviours was their feelings. The interviews revealed three common types of feelings: like, dislike and normal (or no) feeling. 'Dislike' feelings included dissatisfaction, tension and anxiety. 'Like' feelings included relaxation, satisfaction, happiness, pride and safety. This study does not define these feelings because they were named by the interviewees and may not mean the same thing to other people.

Therefore, these feelings have been grouped into general 'like' and 'dislike' feelings, to represent the overall attitudes of the interviewees.

The study found that for each practice or aspect of the performance measurement system, the actors experienced different types of feelings. For example, some academics were very happy with the policy of research hours because it could differentiate the research abilities of academics. Typically, these academics conducted a lot of research and had high research hours. Thus, the use of research hours in the performance evaluation made their performance stand out among their colleagues. However, these people also expressed unhappiness regarding the compensation policy for high-performing researchers. They said it was unfair for academics who had high research hours because exceeding the research hours requirement was not paid extra income, as in the case of teaching hours. With regard to the voting practice, some academics were very pleased with the way results were determined through open discussion before secret voting was carried out. One experienced academic said, 'It is transparent, objective and fair, as people know the criteria on which their performance is assessed and there is no chance for personal emotion or subjective judgement'. Other academics were unhappy with the practice. One said, 'It distorts the meaning of secret voting and voters cannot make their own decision based on their comprehensive judgement'.

The university managers said they experienced the uncomfortable feeling of some performance measurement practices being 'undoable'. They explained that they knew the practices were symbolic and ineffective but they could not do anything about it. One university manager said:

> We are unhappy but we cannot do anything … Even the President cannot fire staff because there will be many complex procedures involved and before we can fire them, we may be fired.

Another type of feeling that all of the academics mentioned was the feeling of 'being familiar' with the practices. Some said they '[had] been getting used to it and become familiar with it', or they '[had] no feeling'. Thus, despite their disappointment with some aspects of the system and practice, they accepted it, as 'it has been going on for too long' and would be 'difficult to change'. Once they accepted the practice, they had 'no feeling'—the words the interviewees used to describe their feelings when they become familiar with the practice and accepted it as normal.

University managers and academic-managers also experienced 'being familiar' or having 'no feeling'. The interviews revealed that 'being familiar' was the most common reason for remaining with the practice, regardless of 'like' or 'dislike' feelings. Many of them said that even though the system was not very good, it had not brought about trouble or bad consequences. They said each actor could find a way to solve their personal issues without the need to change the practice. For example, even though compensation was not good, the flexible working time allowed them to do other work. Further, the university managers' benefits were not linked tightly to the performance evaluation practice, so even though they may be unhappy or uncomfortable about some aspects of the practice, their feeling was not strong enough to induce them to enact any corrective behaviours. In other words, among the many problems of the system, each actor could find good aspects that could benefit them and this seems to sustain them in the current practices.

In summary, the academics, academic-managers and university managers showed mixed feelings towards the performance measurement practices. They all experienced both good and bad feelings in every aspect of the system, without exception. All of the interviewees experienced the feeling of 'being familiar' with the current practice, which made them stay with the practice without needing to change it, leading to the stabilisation of the practices.

8.3 Discussion of motivations in performance measurement practices

The chapter has discussed different motivational sources that influenced the behaviours of the academics, academic-managers and university managers in the performance measurement practices at Gamma University. The theoretical framework for this study proposed that individuals have different needs and they participate in social interactions to meet these needs. Various needs can exist simultaneously and may work together to trigger the interactions. Having their needs met or not met gives rise to feelings individuals that they can recognise at the physical level (in their bodies). These feelings or emotions act as motivational sources for individuals to engage in interactions so that they can maintain 'like' feelings and avoid 'dislike' feelings. The theory also proposed that the achievement of these needs, together with 'like' feelings, creates stable, social interaction patterns.

8.3.1 Needs as motivational sources for actions

Consistent with the theory, this study found that motivational needs drove all of the actors to engage in the performance measurement practice in ways that ensured their needs could

be met. Previous studies have often looked at work motivation, rather than motivation for performance measurement behaviours, finding that during performance measurement practices, an individual's work motivation could be affected by goal setting, the procedural and outcome fairness of the performance evaluation, self-interest or the individuals' self-determination and attribution. This current study found that all of these factors could motivate work behaviours because they were linked directly or indirectly to individuals' deep motivational need to maintain self-concept and to be in-group, and their need for trust and for material and symbolic interest.

Previous studies found that the need to manage self-impression induced the employees' target-setting behaviours (Lau & Martin-Sardesai, 2012) and the managers' adoption of a comprehensive performance measurement system (A. Webb et al., 2010). This study found that the need to sustain self-concept induced the way actors participated in the performance measurement practice. For example, some academics who had the self-concept of 'experienced academic' considered themselves to have more knowledge and experience and the responsibility to guide younger academics. Therefore, they were more willing to make comments on their younger colleagues' performance. As younger academics perceived themselves to be inexperienced and powerless, they did not participate in giving feedback on other colleagues' performance. Similarly, as the academic's self-concept was that they were more knowledgeable and mature than their students, they distrusted the students' evaluation of their teaching performance. As this perception was shared by all of the actors, this led to this information not being used in performance evaluations, thus making the practice acceptable to all parties.

Many studies have confirmed the effect of goal setting as a source of motivation (M. M. Cheng et al., 2007; D. Marginson, McAulay, Roush, & van Zijl, 2014; A. Webb et al., 2010; R. A. Webb, 2004). This current study confirmed that the use of targets does drive the performance of academics. For example, the use of target teaching hours and research hours drove the academics' efforts towards teaching and research activities so that they would met the required levels. However, many of the interviewees perceived that most academics were self-motivated and did not need targets. Thus, they perceived that setting research hours as a target for research performance actually demotivated some academics because it was inconsistent with their perceptions of the characteristics of academics. Therefore, the motivational source depends on the need to sustain the self-concept of being an academic and the characteristics of an academic. This finding was consistent with Kallio and Kallio (2012), who found that academics did not like the use of student evaluations

and the Research Assessment Excellence index for research performance because they contradicted their traditional views of academic work.

The need to sustain self-concept also led actors to deny information that was inconsistent with pre-formed self-concepts. This phenomenon could also be explained by cognitive dissonance theory (Binberg et al., 2007), which states that individuals tend to match their behaviours with their intrinsic values. However, this study found that as individuals held different self-concepts with different values attached to each concept, they might not be able to behave in the way that was consistent with all of the values they held. J. H. Turner (1988) concept of the need for self-concept protection explains that individuals avoid any situation that is inconsistent with their self-concept and the associated values and knowledge. In other words, if they cannot behave in a way that fits their values, they try to avoid situations that are inconsistent with their values. For example, these actors avoided using students' evaluation feedback because it was thought to be inaccurate, according to their perception of what was an 'accurate' assessment of their own performance. In other words, their assessment of their performance was the accurate one; the students' assessment, if consistent with their own assessment, would be deemed 'accurate, honest and objective' and if inconsistent with it, would be deemed 'inaccurate'. This is a behaviour of denying or avoiding a situation that could lead to inconsistency in self-concept.

Rhodes et al. (2008) found that one of the Asian cultural values was conflict avoidance, which affected the way individuals set their performance targets. This current study found that Vietnamese academics in this study also wanted to 'save face' and avoid conflicts with other colleagues. The best way to do this was not to comment negatively on others' performance and to agree with their self-assessments at all times. In addition, the need to avoid trouble or conflict induced all of the actors to comply with requirements of their superiors. By complying and avoiding possible conflict, their need for security was satisfied. Therefore, this study found that the need to avoid conflict and to 'save face' was a way of meeting the need for security.

Previous studies have found that relationships of trust between employees and between employees and managers have a positive effect on tension and resistance to the implementation of a new performance measurement system or on workplace relationships (Lau & Moser, 2008; Lau & Sholihin, 2005; Masquefa, 2008; Sholihin & Pike, 2009). This current study also found that the need for trust was an important source of motivation for

performance measurement behaviours. There was evidence that trust can be enhanced through improving teamwork (Chenhall & Langfield-Smith, 2003). This study found that academics and their supervisors interacted in ways that fulfilled their need for group inclusion, which also enhanced their feelings of trust. However, in this case, trust was sustained by the academics and academic-managers to maintain consistent and predictable evaluating behaviours, rather than for procedural fairness or objectivity. As people hold different perceptions of fairness and objectivity, it is difficult to create a common standard for fair and objective evaluation practices.

The need for material benefit drove the attention of the academics into aspects of the performance measurement system that were linked to material benefit and reduced their attention to areas or practices that were only weakly linked to material benefit. The literature has provided evidence on how procedural fairness and outcome fairness influences individuals' work motivation. For example, Lau et al. (2008) found that people were satisfied when they perceived that the outcome (compensation and reward) of evaluation was fair. This current study found that most of the academics perceived that the evaluation procedure was not fair, but they were not very concerned about compensation and reward. Further, as people held different perceptions of fair and their self-evaluation varied, so their feelings with regard to the system varied. Some academics who perceived themselves to be outstanding academics felt that the evaluation system was not fair, whereas other academics did not see the same problem. For example, some academics showed much more interest in the use of teaching hours in income determination than in the use of teaching hours for emulation purposes. They also showed less interest in self-evaluation, peer review and voting practices than in the practice of completing teaching reports at the end of academic year. Clearly, they put more effort and attention into areas and practices that could affect their material benefits directly.

More importantly, this study found that the perceptions or knowledge about how to fulfil their motivational needs determined individuals' behaviour. Previous studies have provided extensive evidence on the relationship between perception and behaviours in performance measurement practice (L. L. Burney et al., 2009; Chenhall & Langfield-Smith, 2003; Lau & Sholihin, 2005). This current study provided further explanation of the way individuals' perceptions influenced their performance measurement practice behaviours. In particular, it found that the perceptions about how to fulfil a need were stored in individuals' stocks of knowledge and this knowledge guided them to behave in a way that could help them to get their needs satisfied. For example, the interviews showed

that all of the academics had the need for group inclusion; as they held a perception that to be a member of a team, they needed to behave well towards other members and show their support for them, which could be accomplished by agreeing with each other's self-evaluations.

8.3.2 Interdependence and conflicts among needs

All of these needs are interrelated. For example, the need to maintain self-concept (e.g., high-status academic) triggers other needs (e.g., the need to be recognised by students and colleagues). Further, the self-concept of being a good colleague or good friend was found to be linked closely to the need to maintain trusted relationships among members in the department. Thus, if academics held a concept of being good colleagues, they tended to have the need for being in-group and trusted by other colleagues. This explained their consistent behaviours in evaluation meetings, so that everybody could have peace of mind, knowing that other academics would enact predictable behaviours.

In some situations, these needs can be in conflict with each other. For example, most people have both the need to be similar and the need to be different. On one hand, they perceived that to be in-group, they need to be similar to others, so in the case of this study, they ensure their self-evaluation reports were similar to those of others. However, those who perceived their performance as good also wanted to be treated differently from the others. In theory, the academics in this study could differentiate according to the performance rankings through their voting practice. However, as they decided to assess themselves as similar to others, they had given up the chance to be different. In addition, as they voted according to the majority opinion, they gave up that chance to be different. This resulted in academics experiencing internal conflict between the need to be different from others and the need to be in-group, as they could not satisfy these needs simultaneously.

Conflict can also exist between different self-concepts such as academics and managers, senior academics and younger academics, or younger academics and main income earners. The conflict of self-concept has been documented by Billot (2010), who found that academics struggled to reconcile their imagined self-concept of academics with the real concept of academics constructed by managers. In this study, conflict could occur even between the academics' self-concept of academics and another internally created self-concept, such as the concept of being a member in a collective. As mentioned earlier, an academic could have a self-image of being an honourable academic and as such, he has a desire to be recognised by his students and colleagues; but he also has a desire to have his

voice heard. As he perceived himself to be a member of a department and he should follow others' behaviours, he did not comment in the evaluation meeting, he assessed his own performance in a way that did not make him stand out from the crowd, and he followed the pre-determined voting process. Clearly, his overt behaviours in the performance measurement practice sustained one self-concept but did not support another self-concept.

Tension and stress may arise from the conflict of self-concepts. L. Burney and Widener (2007) noted that with the use of a performance measurement system, managers experienced multiple roles that were conflict with each other and this caused them stress. In this study, the conflicting self-concepts were created by the academics themselves. This could be seen in the example of an academic who was simultaneously young, academic and the main income earner in his family. The tension that resulted from his efforts in social activities being unrecognised in the performance evaluation system eventually made him drop the self-concept of being a younger person who needed to contribute without compensation and focus on sustaining the concepts of academic and main income earner. Such conflicts between needs were found to affect the level of satisfaction with the performance measurement system.

In this study, the level of satisfaction with the performance measurement system varied among academics, largely depending on how they viewed themselves and whether their needs were satisfied. Previous studies have found that job satisfaction can be associated with the fairness of the performance evaluation procedure and outcome (Lau & Oger, 2012; Lau et al., 2008; Sholihin & Pike, 2009), and that trust resulted from team-based performance measures (Chenhall & Langfield-Smith, 2003). This current study partly supported previous studies by reporting that the level of satisfaction was consistent with the academics' perception of the fairness of the performance measurement system. However, this study has provided further evidence that their overall satisfaction came from the fulfilment of their motivational needs and as their needs were different, their levels of satisfaction were different. Some academics who had a high need for symbolic gratification and low need for material interest found that the system was well designed, whereas other academics who had a low need for symbolic gratification perceived that the symbolic rewards were not meaningful and the system was not effective in motivating them to work harder.

Even though the interviewees who experienced unhappy feelings often attributed these to the system, in most cases, academics' dissatisfaction with the system stemmed from the

fact that some of their needs were ignored for the sake of other needs. Some needs were more important than others were in the context of the performance measurement practice. For example, this study showed that the Vietnamese academics often chose to meet the need for being in-group first, before the need to be recognised. This finding was consistent with Maslow (1954) hierarchy of needs, in which the need for being in-group was a more basic need than self-realisation, prestige or status.

8.3.3 Motivational forces, demotivational forces and stability of a practice

This study has shown that the stability of a practice is influenced by the balance between motivational forces and de-motivational forces for that practice. Old Institutional Economics (Burns & Scapens, 2000) explained the maintenance of a management accounting practice as the sustainability of institutions, rules and routines. This study has provided a more micro explanation for the sustainability of organisational practice by arguing that a more durable and lasting practice is one that satisfies more needs of the actors. When a need is satisfied through the current interactional arrangement, it creates a motivational force to sustain the practice. When a need is unsatisfied through the current interactional arrangement, it creates a motivational force to change the practice. However, when a need is not affected by the interactional arrangement, it can create a demotivational force for changing the practice, which is, in practice, a motivational force for sustaining the practice.

In this study, one of the practices that received the most consistent view among the actors at all levels was the peer review practice. The current peer review practice helped to satisfy the need for group inclusion and the need to sustain the self-concept of being good colleagues. It created a force that kept the current practice going. Further, as material benefit was not affected much by the performance evaluation results, the need for material interest was not conflict with the need for group inclusion. Thus, even though the need for material interest did not create a direct motivational force to maintain the peer review practice, it produced a demotivational force for the current peer review practice to change. One academic said that if their material interest was affected significantly by the performance evaluation, people would participate in the evaluation process more effectively. In addition, the current practice of peer review confirmed individuals' knowledge about the characteristics of Vietnamese people and even enforced their self-concepts. In other words, their need to sustain self-concept was also satisfied through the

peer review practice. As this practice satisfied many needs of the actors, it had been sustained over many years.

In contrast, the practice of using research hours in the performance measurement practice was still in a process of change and had not achieved stability. The research hours requirement satisfied the need to sustain self-concept for some experienced researchers, as their performance was now differentiated from those who did not produce research. However, it did not satisfy the need for material interest and the need to sustain self-concept for some younger, inexperienced academics, as their income was affected by this policy. Further, the need for symbolic gratification of some academics, academic-managers and even university managers could be affected adversely by this policy, because if too many academics did not achieve the research target and failed to gain the emulation title of Advanced Labourer, the emulation titles of all managers could also be affected. Thus, on one hand, the practice of measuring and evaluating research performance was influenced by the motivational forces from the need to sustain the self-concept of experienced academics and the university managers' need to comply with the requirements of the MOET. However, this practice was also affected by *demotivational forces* coming from the need for material interest of inexperienced academics and the need for symbolic gratification of academic-managers and university managers. The struggle between the motivational forces and the demotivational forces meant this practice kept being changed.

In summary, this study found that if a performance measurement practice helped to satisfy many of the needs of the actors involved in the practice, it had more chance of being sustained because each satisfied need could create a motivational force to keep the practice going. In contrast, if a practice was influenced by both motivational forces and demotivational forces, it was more likely to be changed.

8.4 Implications of understanding motivational sources in performance measurement practice

Understanding the motivational sources for interactions between actors in performance measurement practices can have some implications for both system designers and system users. First, an evaluation system that helps individuals to fulfil their important needs can be implemented correctly and vice versa. All people have similar needs, but the importance of needs varies depending on situation. For example, this study found that most academics assigned considerable weight to the need to sustain self-concept, the need for security and

the need for material benefit. In this case, the people held a strong self-concept of being good colleagues, which induced their need to be in-group. The current practice was found to enforce the need for group inclusion, the need to sustain self-concepts and the need for security of all of the actors. However, the formally designed performance measurement system did not help actors to meet their motivational needs. For example, the open peer review procedure worked against the academics' need to be in-group and the need to sustain self-concept of being good colleagues. Similarly, the use of voting in evaluation raised doubts in academics about the fairness and objectiveness of the performance evaluation; thus, their need to sustain their values of fairness and objectiveness was not met. Therefore, the academics and academic-managers had difficulty in following the designed evaluation procedures exactly.

Second, the stress or dissatisfaction that actors experience with a performance measurement practice can be caused by a conflict between their internal needs. The literature has documented the way performance measurement practices affect employees' emotions (Malina & Selto, 2001; Masquefa, 2008; Rhodes et al., 2008; Ross, 1994). This study found that the tension came from the knowledge that people held about how to achieve their needs. For example, one academic had the need to sustain both his self-concept of being an academic and his self-concept of being a Youth Union leader. As a Youth Union leader, he participated in administrative jobs and social activities but this was not recognised formally in the evaluation system. It was difficult for him to sustain both self-concepts simultaneously and he eventually resigned from the role of Youth Union leader. Thus, when individuals understand their needs and the underlying knowledge that drives their actions to fulfil the needs, they can be more active in reducing their tension or dissatisfaction without requiring changes in the system.

Further, this chapter has demonstrated that the academics, academic-managers and university managers at Gamma University were motivated by their need to enact behaviours with the support of their knowledge about performance measurement, performance evaluation and other social and cultural knowledge. As discussed above, a practice can be aligned with the formal system if the system users' motivational needs can be met through exercising the designed procedures. However, even though people may be motivated by similar needs to engage in the interactions, their knowledge of how to fulfil those needs can vary. This is particularly relevant to multicultural workplaces; while the staff may share the organisational culture or similar educational backgrounds, it is likely that their cultural, family and social backgrounds will be different with regard to the

knowledge they hold about different aspects of the organisational practices, such as performance measurement and evaluation. Therefore, a performance measurement system that supports the system users to fulfil their needs can be developed if the system designers understand not only the system users' motivational needs but also the underlying assumptions (knowledge) they hold about how to fulfil those needs.

Thus, system designers must consider the cultural background of the system users in order to understand their motivational needs and values. The impact of national culture on behaviours related to a performance measurement practice has been reported in the literature (Rhodes et al., 2008). In this current study, the influence of national culture and ideology on the self-concepts of the academics and their knowledge was clearly visible. As Vietnam was occupied by the Chinese for more than 1,000 years, the most influential ideologies were Confucianism and Taoism (Nguyen, 1985). Confucian ideology contains the concept of a 'good person' based on the values of social order, respect to superiors and teachers and loyalty to leaders (Rainey, 2010). In this case, the academics were found to value compliance, responsibility, obedience to the leaders' commands, respect for elders and the moral behaviours of the 'teacher' role to a high level. Taoist ideology contains an image of a sage as a person who goes with nature, which encourages people to solve problems in ways that do not include direct confrontation (M.-j. Cheng, 1981). It suggests that people should be calm and wait for changes that might be slow but harmonise with nature, because this way can minimise unwanted troubles. The need for this study's actors' to avoid 'conflict and trouble' may have originated from this ideology, which induced academics to become 'passive' and wait for the situation to change in its own time, rather than stand up and ask for things to be done differently.

In summary, this chapter has emphasised the importance of motivational needs and the underlying assumptions of how to fulfil those needs in individuals' behaviours, with implications for both the performance measurement system designers and the users. If the system users can understand their own needs and knowledge, as well as the way these can be the cause of any feelings they experience, they can resolve their own tensions deliberately and actively, without the need for changes in the system. If the system designers can understand the system users' motivational needs and knowledge, they can develop a performance measurement system that supports the users' needs, increasing the chance that the actual practice can be aligned with the designed procedures.

8.5 Conclusion

This chapter has explored different motivational sources that trigger actors to exert their energy in a performance measurement practice. The need to sustain self-concept, the need for group inclusion, need for security and the needs for material and symbolic gratification was seen to drive the actors' behaviours in the performance measurement practice at Gamma University. These needs were interdependent and could be in conflict with each other, creating tension for the actors. It has shown that when a particular performance evaluation practice can satisfy more needs, it can be sustained over time. In the next chapter, the structuring of the performance measurement and evaluation practice is discussed, detailing the way the performance measurement practice could form different structural dimensions as a result of mutual agreement during the interactional processes.

Chapter 9: Structure of Performance Measurement Practice

9.1 Introduction

This chapter focuses on exploring the way a performance measurement practice can be structured as the results of motivational and interactional processes. The theory used in this study proposed that social interactions are stabilised and repeated across time and space, which form the interactional structure that facilitates the signalling and interpreting of individuals in the social interaction processes. The next section examines the way the performance measurement practice at Gamma University was structured around different dimensions (regionalisation, categorisation, normatisation, ritualisation and routinisation) and the way the interactional structures facilitated the individuals' interactional behaviours. Section 9.3 discusses the related issues, such as the relationships among the structuring process, interactional process and motivational process and the way the individuals' knowledge structure could be viewed as individual institutions.

9.2 Structure of performance measurement practice for academics

The structuring of social interaction is the process whereby the interactions among the actors are repeated and become stable over time. According to the theoretical framework used in this study, social interaction is structured through five structuring processes: categorisation, regionalisation, normatisation, ritualisation and routinisation. These structuring processes change constantly as the signalling-interpreting processes occur. The formed 'structure' is a snapshot of the structuring process at any given point in time, in the way a balance sheet is a snapshot of a firms' current assets and liabilities, which change constantly with every transaction. The interviews in this study showed that the behaviours of academics, academics-managers and university managers exhibited patterns. The following sections discuss each structuring process in the performance measurement practice for academics at Gamma University.

9.2.1 Categorisation

According to the theoretical framework used in this study, people categorise situations based on the purpose of the situation and the types of relationships among the actors in that situation. There are three types of purposes of situations (works, ceremony and social) and three types of relationships (intimate, personal and categories). When actors can categorise

their current situation, they find it much easier to interpret others' behaviours and enact appropriate behaviours. J. H. Turner (1988) gave limited indications regarding the way actors categorise situations, claiming that actors need only some markers (words, gestures, physical props) to signify the relevant category. The Refined Social Interaction Framework used in this study suggested that the categorising process was a combination of two processes: categorising situation types and categorising relationship types.

9.2.1.1 Categorising the type of situation

In this process, the actors classify the situation based on their previous experience about the appropriate behaviours and their expectation of others' behaviours, together with the feelings attached to those experiences. For example, most of the academics in this study said, '[the] performance evaluation meeting at [the] department is a rare opportunity to meet and talk to all [the] colleagues in the department'. Even though they knew the purpose of the meeting was to conduct performance evaluation procedures, they took it as a social event as well. Thus, as a social event, it was supposed to be fun and relaxing, rather than serious and tense. The researcher's observation of the evaluation meeting confirmed that the atmosphere was very relaxed and all of the academics looked comfortable. However, not all academics classified the evaluation meeting in the same way. Young academics were more serious about it, finding it more of a work situation than a social situation. An older academic said he 'used to be serious in performance evaluation meetings when [he] first joined the department but now [he] feels comfortable and relaxed as [he knew] what might happen'. Thus, as experience with the evaluation meeting changed over time, the categorisation of this event also changed.

Through participation in the evaluation meeting, the academics gained knowledge about the acceptable behaviours and expectations. For example, they had learned that they did not need to invest too much effort in the self-evaluation report, nor to give actual feedback to colleagues. They had learned that the final results were not affected by their colleagues' feedback but determined by a voting practice that was influenced by some non-academic criteria. In addition, they had learned that high performance does not always lead to a high performance ranking and they knew how the performance evaluation meeting would proceed.

In contrast, a performance evaluation meeting at the school and faculty level was more like a work situation but still had features of a ceremonial and social situation. The academics-managers who attended this performance evaluation meeting often described it as a

ceremonial practice, as members of the meeting often simply agreed with results of the department meeting. However, similar to the department performance evaluation meeting, the school evaluation meeting was relaxed. In the university Emulation Meeting, except for the permanent members such as the President and Vice-president, Labour Union President and Youth Union President, the members were selected from the leaders of schools, faculties and functional units. Therefore, they were aware that this meeting was a work situation, rather than for socialising with other committee members.

9.2.1.2 Categorising the type of relationship

J. H. Turner (1988) proposed that the higher the level of intimacy between the actors involved in an interaction, the more their behaviours would be affected by concern about each other's emotions. The way actors categorise the type of relationship with other actors in an interaction is understood through the way their behaviours are affected by the expected emotions of the other people. In this study, the academic-managers and the academics tended to categorise their relationships with people in the evaluation meeting as personal or intimate, as evidenced in their explanations for their peer review behaviours. One academic said that because her 'colleagues did not like to receive comments in public', she 'would not do it'. This meant her concern for her other colleagues' emotions (like and dislike) influenced her decision not to give (negative) comments in the meeting. This category could be labelled 'social—personal/intimate' type, including the individuals' 'own informal, polite and responsive and emotionally responsive gestures to each other' (J. H. Turner, 1988, p. 154). This classification was understandable, considering they were often friends, long-time colleagues or had a student-teacher relationship. As emotional responsiveness was expected from each actor, it was difficult to be serious about evaluating the performance of themselves and their colleagues.

At the school level, the members of the evaluation meeting were aware of their roles and had a clear understanding of evaluation at this level being different from evaluation at the department level. One university Evaluation Committee member said, 'in [the] evaluation meeting at [the] school level, members are responsible to provide [an] accurate evaluation [of] academics'. However, as they were long-term colleagues, they had emotionally responsive gestures towards each other, as evidenced in their consideration of each other's feelings.

In contrast, at the university Emulation Meeting, most of the members knew each other but they were not friends. As they considered that the meeting was to serve the specific purpose

of evaluation, they could view each other as 'categories', whose 'behaviours are relevant to achieve [a] specific task or goal' (J. H. Turner, 1988, p. 154). This made the discussion and voting practice more active and comfortable, as they did not need to be concerned about the emotions of other people in the meeting or protect their relationships with any academics. Thus, they needed only to follow the instructions of the President and use their personal judgement in voting decisions.

Actors can also categorise relationships according to the language used in those situations. For instance, at Gamma University, the academics, academic-managers and university managers often addressed each other in daily situations by their first names. It was very rare at Gamma University for people to address each other by their last names. However, in the evaluation meeting at the school or department level, it was common for academics and managers to address others as 'teacher' plus their first name,[48] instead of using only their first names. This indicated both intimacy and a higher level of respect in a formal event such as an evaluation meeting. In the more formal university evaluation meeting, the Emulation Committee members often addressed each other with the word 'comrade'.[49] The word 'comrade' in Vietnamese is 'dong chi', translated as 'people who have the same goal' and is used especially to refer to a kind of relationship that is both close and formal.

As the actors can recall the category of the situation they are participating in, it saves them time and effort to retrieve appropriate behaviours to enact. In this case, the categories of the meetings helped the academics, academic-managers and university managers to recall what to expect and what to do. This helped to smooth out the signalling-interpreting processes and sustained the interactional arrangements. In turn, the repeated interactional arrangements reinforced the category held by actors by confirming their perceptions about the type of situation and the relationship with those people involved, which again strengthened the framework for future interactions.

9.2.2 Regionalisation

In the process of regionalisation, actors achieve mutual agreement regarding the meaning of the space defined by demographical, ecological and organisational features. Demographical features include the number, distribution and movement of people in space (J. H. Turner, 1988). Ecological features include the division of space and the arrangement

[48] For example, "teacher A", instead of "A" or "Mr A".
[49] The word "comrade" is often used in Evaluation Meetings for Communist Party members at all levels, which often signals the formality of the event.

of objects in space, as well as the timing of the interactional situation (J. H. Turner, 1988). This study found that in the performance evaluation practice, actors gave meaning for the demographical and ecological features of the performance evaluation meetings.

9.2.2.1 Ecological aspect

From the ecological features of the performance evaluation practice, the interviewees showed that they differentiated between three levels of performance evaluation: department, school and university.

Department and school performance evaluation meetings often took place in a department/faculty office, which was typically a 20m^2 room that was also called an all-purpose room, as it was used for various events and occasions. The room was air-conditioned and contained a fridge and many storage files. There was one table and more than 20 chairs. The space underneath the table was full of exam papers. On the meeting day, there was a lot of food on the table and people sat very close to each other. Occasionally, the performance evaluation meeting took place in a canteen or restaurant, with a party after the meeting. In addition, the timing of the meeting had an effect on people's expectations. If an evaluation meeting took place at 8 am, the participants knew to bring their breakfast and expected the meeting to be relaxed, with time for some jokes and discussion. If an evaluation meeting took place between 2 pm and 4 pm, they expected to reach an agreement for voting quickly, as most of the academics needed to collect their children from school by 4 pm.

9.2.2.2 Demographical aspect

From the demographical aspect, the number of people in the meetings and their movements and gestures varied among the different levels. For example, the evaluation meeting at School A took place in a small room and was full of people sitting so close to each other that there was no privacy for secret voting. Further, from the researcher's observation of the departmental evaluation meetings, the atmosphere was open, informal and without stress. There was almost no restriction in movement and the researcher could observe many different actions as the academics ate, talked and chatted freely. They consulted each other about the performance ranking they should give themselves and discussed the emulation titles that they should vote to give each other and themselves. In short, the performance evaluation was conducted in a relaxed and easy manner.

At School A, the school Emulation Meeting took place in the same room but because there are fewer than 10 members, the atmosphere was much more work-like. As they did not sit close to each other and each person was highly visible, there was no chatting or playing games on cell phones. There was much less movement, as all of the people arrived on time and there was no one going in and out of the room during the meeting.

At the university level, the evaluation meeting took place in the university meeting room, which was a very large room decorated with Uncle Ho's statue, flowers and a slogan of the Vietnamese Communist Party. There were many restrictions prohibiting loud laughing, loud private talking, mobile telephones and food. Therefore, the people were more formal and conscious of their behaviours.

Thus, the concept of regionalisation is not fixed but changes according to the interactional situation. For example in this study, changes in the location or number of members attending prompted changes in the actors' behaviours. For example, one department evaluation meeting took place in a restaurant where they had a year-end party afterwards. The meeting took place while food was being served on the table. The atmosphere became even more relaxed for the academics and the meeting finished quickly, as there was little discussion and everyone agreed with the opinion of the head of department or the most experienced academics. Changes in demographical features could also lead to change in behaviours. For example, when the Deputy Minister of MOET was appointed as university Acting-President and was the Chair of Evaluation Committee, the atmosphere in the meeting was described as being 'much more serious and intense, and people were much more careful with their comments and voting'.

In summary, the performance measurement practice was regionalised as the academics, academic-managers and university managers differentiated between the performance evaluation practices at the department, school and university levels. The differences not only related to the ecological features of evaluation meetings, such as location, arrangement of furniture and meeting time, but also related to demographical features, such as number of meeting members and their movements in space. These differences were then conceptualised and constructed as different levels of performance evaluation practices.

9.2.3 Normatisation

Normatisation is the process of forming taken-for-granted beliefs by achieving mutual agreement about the meanings of behaviours and events. In this study, it was found that

actors shared many thoughts and perceptions about the performance measures and performance evaluation procedures. These had become taken-for-granted ways of thinking in the departments, schools and faculties and even university-wide. These norms were found to form the underlying framework to support the interpretation processes of the actors and drive them to enact behaviours as observed in the performance measurement practice. The shared set of norms among the actors was found to facilitate the stability of the performance measurement practices at Gamma University. There were norms regarding the rights and duties of academics, academic-managers and university managers, how to interpret signals in different situations, and how to draw conclusions about their rights and duties.

9.2.3.1 Normative knowledge about rights and duties of academics

One of the most common norms shared by all interviewees related to the academics' duties. As academics, their first responsibility was to teach and serve the best interests of the students. This belief was rooted in the Vietnamese tradition of education. For thousands of years, reinforced through different dynasties in their history, Vietnamese people have seen education as being the fastest route to success. The Literature Temple, the first university of Vietnam, which opened 1,000 years ago, is highly respected and is the venue for the annual ceremony to commend the highest achieving students from all over the country. An academic in Vietnam is called 'teacher' and is one of the most respected roles in society. Academics believe their most important task is teaching and their most important performance criterion is students' satisfaction and success. This norm has led academics to take for granted that their first and most important responsibility is to teach.

As research has not been a traditional part of an academics' role, research has not been taken for granted by many of them. Thus, the university managers had to use research hours as a strategy to raise the awareness of academics about their research responsibilities. With the introduction of research hours in the performance measurement system, research became more important to the academics. The process by which the university managers increased the importance of research hours step by step in the performance evaluation system was a process of negotiating or generating a new norm about the academics' responsibilities In addition, all of the academics and academic-managers considered 'compliance' a responsibility of academics in particular and employees in general. Compliance was one of the most common explanations for all behaviours.

9.2.3.2 Normative knowledge about interpreting rules

9.2.3.2.1 Interpreting the measuring power of quantitative measures

In general, there is a norm that quantitative measures cannot capture the quality aspect of performance. In particular, the norm was that teaching hours and students' evaluation scores could not measure teaching quality and research hours could not measure research performance. For example, one academic said:

> Teaching quality is not related to how much academics teach [i.e., teaching hours] but refers to [the] content of lectures and how lecturers can help students to do better in their courses.

Another academic said, 'teaching quality is effort invested in preparing lectures, innovative teaching approaches, and time spent on consultation with students'. This led to another popular norm that if the number of teaching hours is high, the teaching quality is likely to be low because the more academics teach, the less time and effort they can invest in researching, preparing for lectures and consulting with students. This norm was shared by the university managers. Thus, they did not use teaching hours as an indicator of high performance. However, although quantitative measures could not indicate quality, all of the interviewees agreed that they were convenient to use. One academic pointed out, 'quantitative measures are convenient for evaluation because they allow comparison between performers, [so] evaluators do not have to invest too much effort in making judgements about academics' performance'. In addition, they shared the idea that the use of quantitative measures also helped to avoid the subjective judgement of evaluators. Thus, those who did not approve of subjectivity in evaluation supported the use of quantitative measures strongly.

9.2.3.2.2 Interpreting the behaviours of Vietnamese students

Another norm shared by academics related to the behaviour of the students. Most of them thought that the students were incapable of providing accurate feedback on lecturers' teaching quality. This norm originated in an assumption about the knowledge and experience distance between teachers and students. According to this belief, students are too young and immature to know what is best for them, which means there is high possibility that they may misjudge the behaviour of lecturers. According to an academic, 'students can only evaluate teaching approach, teaching manner, or other visible aspects of lecturers, but quality of teaching content is invisible and needs [a] high level of

intelligence to evaluate'. In addition, there was a perception about the distance between the roles of teachers and students, with lecturers having a superior ability to judge 'good and bad things'. Further, from the assumption that students are young and immature, the academics believed that Vietnamese students would prefer 'short-term benefits' to 'long-term ones'. One academic said, 'students would prefer academics who are easy and give them higher scores than academics who are strict in both teaching approach and marking'. Interestingly, they noted the difference between Vietnamese students and foreign students in this respect and raised the issue of low self-awareness being a unique characteristic of Vietnamese students. As these norms led academics to view students' feedback as biased and inaccurate, they did not use it in the formal performance evaluation.

9.2.3.2.3 Interpreting the Vietnamese evaluation habit

One shared perception among the academics, academic-managers and university managers was that people would not reveal their weaknesses and they would avoid standing out from the crowd because it was safer to be similar to others. Thus, the self-evaluation reports were not accurate and therefore, not meaningful, and the academic-managers and university managers did not invest time into reading these reports. Thus, self-evaluation was included only for the purpose of complying with the requirements and reminding academics of their own responsibilities.

The peer review practice was influenced by the norm that negative comments could make others unhappy and break relationships among colleagues. Even though it might be obvious to say that people were reluctant to criticise others in public, the underlying cause of this common norm was not obvious. This study found that this norm was based on an understanding about the Vietnamese custom of using language to make each other happy. One popular Vietnamese idiom is, 'Words cost nothing, so select words carefully to make people happy'. Parents teach this idiom to their children and it is promoted by teachers and the whole society. By sharing this norm, all of the academics in the evaluation meetings were reluctant to provide critical comments, especially comments that were thought to be negative.

9.2.3.2.4 Interpreting the meaning of reliability

The academics in this study shared a norm that some conditions were more real than others, which influenced their conclusions about the accuracy of sources of information. For example, many of the academics interviewed insisted that the student evaluation scores

had been distorted deliberately, because they were different from what they had seen and heard from the students. They assumed that what they saw or heard from the students was more accurate than the results sent to them from the Quality Control Department. In another case, an academic said an average value must be a decimal number and could not be an even number; therefore, when she received an even number for her student evaluation score, she concluded that the system must have been wrong. These preconceptions about what sources of information were more accurate led the academics to make judgements about the reliability of the performance measurement information and affected their use of it.

9.2.3.2.5 Interpreting the meaning of objectiveness and fairness in evaluation

The norm about objectivity in evaluation supported the academics' interpretations and reactions to some performance measures. A qualitative performance measure (e.g., ethics or political awareness) and a performance evaluation procedure (e.g., voting) were perceived to be not objective. As the academics thought objectivity was good and subjectivity was bad, any performance measures or procedures that could bring objectivity were preferred to those that were subjective. Thus, quantitative criteria such as teaching hours and research hours were used in performance evaluation at the department and school level because they were seen as being objective and fair. Other criteria, such as ethics, political awareness, participation in social activities and social relationships were deemed subjective and were not used in the actual performance evaluation practice.

There were differences in the way people defined objectivity and subjectivity. Some people defined objectivity as an accurate evaluation of performance, even though it may involve personal judgement. Others defined objectivity as evaluation with consistent and clear criteria. The academics shared the latter norm, that fair evaluation is based on consistent criteria. Thus, the use of undefined, ambiguous criteria for evaluation, such as the use of voting to determine the emulation titles, was said to be unfair. The use of quantitative criteria such as teaching hours or research hours was said to be fairer because it was clear. However, this norm was in conflict with the norm that quantitative measures are unable to capture the quality of performance and if fair evaluation is achieved, then accuracy is traded off. In contrast, the academic-managers and university managers perceived that fair means evaluate performance accurately. Therefore, they supported the use of both qualitative and quantitative performance indicators, as using quantitative measures alone could be insufficient to determine quality.

9.2.3.2.6 Interpreting the meaning of voting

The academics and academic-managers shared the view that voting is subjective because it can be influenced by personal feelings and they all perceived that voting could not bring a fair result for performance evaluation. They had developed this norm through their observation of the voting practice at the university level. In their perception, academics with a high number of teaching hours and research hours should be awarded high emulation titles, but the voting results at the university Emulation Meeting did not always show the results they expected. Many academics who had high research hours and teaching hours gained lower votes than other academics who had fewer research hours and teaching hours. They concluded that personal feelings must have been involved in the voting. Therefore, at the department and school levels, the evaluation results were discussed and agreed on *before* voting, to ensure that everyone would be happy with the results. With this practice, academics perceive that the voting had no real meaning but was merely an administrative and symbolic procedure to legitimise the discussion results. The longer this practice continued, the stronger the norm that voting practice was a symbolic procedure.

In contrast to the academics and academic-managers, most of the interviewed university managers perceived that voting was objective because it reflected the opinion of the crowd, which could eliminate personal bias. Therefore, they believed that voting was a good tool for identifying whether an academic had the actual support of their colleagues. The norms shared by the university managers had evolved through the way they conducted the voting at the university Emulation Meeting. All of the interviewees who were members of the university Emulation Committee said they found that the voting results reflected the accurate evaluation of performance. According to them, although some academics had lower teaching hours or research hours, they had a good reputation and performed better in the qualitative aspects, thus receiving more support from the Emulation Committee members. In contrast, some academics who had higher teaching hours or research hours did not have the support of the Emulation Committee members, so they did not do well in the qualitative aspects. The believed that if all of the Emulation Committee members made similar decisions, the evaluation would be accurate.

9.2.3.3 Norms about general human motivation

Generally, most of the interviewees shared the belief that human beings are motivated by self-interest. This means that if the evaluation practice did not affect the self-interest of the academics, they would not actively participate in the practice. One academic said, ‘without

setting target research hours and linking it with income, [he] would not do research'. Even though some people were conducting research for self-development purposes, most of the interviewees thought people conducted research mainly because it was regulated in policy and linked to salary and other income. As Vietnamese academics' focus has been traditionally on teaching, with research only to support teaching, conducting research was not a taken-for-granted responsibility for them. One academic's opinion was shared by most interviewees: 'people will [have] more focus on [their] traditional responsibility as it generates more income, while research takes more time, more effort and does not generate income in [the] short term'.

This assumption regarding self-interest led to the knowledge that people often do tasks that require less time, less effort and bring more immediate material benefits. Therefore, when research became compulsory, with a clear target to achieve, it was easier for the academics to divert their efforts towards research, because there was now a motivational force, the need for compliance, to balance with the motivation for material interest and comfortableness. However, some academics believed that the self-interest of academics could be fulfilled by spiritual encouragement rather than material benefit. Many academics admitted that they had opposed the research policy initially but then they supported the policy as it forced them to conduct research, which then helped them to improve their teaching and professional image.

9.2.3.4 Norm about motivation for academics

A common thought among the academics and academic-managers was that academics enjoyed spiritual compensation, finding job satisfaction through the pride of being academics. They did not work primarily for material or symbolic gratification, but for the rewards of self-realisation and respect from their students and colleagues. For example, one academic said that even though the system may not be effective, she still felt happy because the university recognised her contribution. The academics considered the low monetary reward as a form of recognition for their contribution rather than as material gratification. The university managers shared this norm and thus tried to design the compensation scheme to meet the academics' need for spiritual encouragement. One university manager said:

> As academics' real need is self-realisation and recognition, the use of material benefit as the main form of compensation can potentially erode academics' intrinsic

motivation … [therefore, a] high-level emulation title … or Embracement Ceremony is used more popularly than monetary rewards'.

One of the leaders of the Labour Union revealed that the university managers were planning to 'develop a new compensation scheme that focuses on meeting academics' needs of being recognised and self-realisation'. This project would be aimed at finding individuals who are 'highly valued by colleagues'. This system would be independent from the old system and would not involve a committee. He emphasised that in this new compensation scheme, 'Outstanding individuals will be selected by all academics in the university and only non-management academics will be eligible'. He further explained, 'this is to avoid the common norm that people often vote for leaders instead of normal academics'.

In summary, various norms influenced the performance evaluation practices at Gamma University. These were norms about the rights and duties of academics, how to interpret the behaviours of students and colleagues, and how to maintain a good relationship between students and colleagues. In addition, there were norms about different aspects of the performance measurement system, such as the meaning of teaching quality, research quality, reliability, the fairness and objectiveness of the performance evaluation, and compensation. These norms were used to support the actors in their interpretations of their own and others' behaviours, which influenced the way they chose to behave in the performance evaluation context. However, these norms were not static concepts but were formed as the actors achieved mutual agreement regarding the meaning of signals. More interestingly, the norms that supported the actors in enacting interactional behaviours in the performance measurement practice mostly were not related to their knowledge about the performance measurement and evaluation process. This study found that many academics who had knowledge about the science of performance measurement used their knowledge to criticise the system and practice. Other academics who did not have scientific knowledge in performance measurement utilised their non-technical knowledge to understand the system. Nevertheless, the academics' actual performance measurement behaviours were guided by their motivational needs and social norms, rather than by their technical knowledge about what the performance measurement system and practice should be.

9.2.4 Ritualisation

In the process of ritualisation, social interactions are performed repeatedly in a predictable sequence, as if in a ceremony. The performance evaluation processes at the department, school and university levels of Gamma University had been repeated for years in the same order and with the same content. At the department and school levels, the meetings had become a ceremony with fixed ritual sequences: opening statements (opening rituals), self-evaluation, peer review and discussion, voting ('forming' rituals) and announcement of voting results (closing rituals). At the university level, the sequence was opening, discussion, voting and the announcement of the results.

In all departments, the evaluation meeting started with the head of department opening the meeting and the deputy head of department reading the criteria for assessing performance, as well as instructions on how to vote. After the opening rituals, there were 'forming' rituals (i.e., the sequences of behaviours occurring between the opening and closing rituals). While the performance measurement criteria and procedures were being read, the meeting attendees could attend to personal business, such as playing games on their mobile phones, completing their self-evaluation reports or talking to other colleagues. The head of department then required the academics to read their self-evaluation reports. (In some departments, the academics do not read their evaluation reports but only submit them to the head of department, who summarises the teaching hours and research hours for each academic.)

The main part of the evaluation meeting was the discussion to identify who would be nominated for Grassroots Emulation Fighter. During this discussion, the academics did not give comments on specific colleagues. The main speakers were the head of department and experienced academics, with the other people agreeing with their suggestions. After they achieved agreement on the nominee list for emulation titles, the vote was held. Thus, even though the voting was secret, everyone knew about the other people's votes and the voting was merely an administrative procedure that legitimised the discussion results.

Over time, there have been some changes during the forming rituals, such as inclusion of additional performance measurement criteria such as research hours and the application of a limit on the number of high emulation titles. However, in general, the overall process has been stable. One academic, who was about to retire said, 'the process of performance evaluation has not changed since [I] started working at the university, which is more than

30 years ago'. Even though many young academics were joining the department, they had adopted this procedure.

'Toteming rituals' are behaviours of actors that reaffirm their relationships with each other in the interactions. In the evaluation meetings, the academics often showed their support for each other's opinions by saying, 'Yes, I agree', 'I also think that …', or 'I have no other opinion'. The researcher's meeting observations showed that the word 'we' was used more frequently than 'I' during the meetings. This indicated the affirmation of individual academics as a member of the whole department. Further, the snacks and tea on the tables meant that people could eat while participating in the evaluation session, which created a relax atmosphere.

At the school or faculty level, the evaluation meeting was ritualised, with fixed components of members[50] and a stable sequence of the following evaluation steps: 1) introduction, 2) self-evaluation for meeting members, 3) discussion of evaluation results from departments, 4) voting and 5) conclusion. During the opening rituals, the chair of the evaluation meeting or head of school or faculty gave a brief talk and then the deputy head of school read the performance assessment criteria and performance evaluation instructions. This was followed by all heads of department reading their own self-evaluation reports and admitting performance rankings for themselves. Next, the head of the school/faculty asked if anyone had any comments or opinions. All of the interviewees said they 'often agree with their colleagues' self-evaluation and do not comment'. Then they move on to a review of the evaluation results from a department level.

The difference between the department evaluation meeting and the school evaluation meeting was in the toteming rituals, which confirmed the relationships among the members of the meeting. In the school evaluation meeting, the word 'we' was still used more frequently than 'I' and each head of department supported the opinions of the other heads of department. However, they did offer a personal opinion about the people to be voted as Grassroots Emulation Fighters. These behaviours indicated a more balanced power structure in the relationships of the heads of department. The exception was a very young member, who often remained silent because he perceived himself to have a weak voice in the meeting. There was no food on the table in the school evaluation meeting, which made the meeting more formal and serious.

[50] Members of the evaluation meeting must include four elements: Head of School, Communist Party Secretary at the school level and Labour Union and Youth Union representatives.

At the university level, the ritual sequences were opening, discussion, voting and announcement of results. The composition of the Evaluation Committee was regulated by the Law of Emulation and Commendation.[51] Unlike the department or school evaluation meetings, which lasted only a few hours, evaluation meetings at the university level could last for a week, owing to the large number of academics and non-academic staff being evaluated. The sequences of rituals within these sessions were always the same. One academic-manager who had been a member of the university Evaluation Committee for seven years explained:

> The university President starts the meeting with a talk, which refers to all [of the] legal documents that the evaluation meeting [is based] on. Then, we are provided with a report, which includes information about teaching hours, research hours and research projects of all academics in the university, together with their vote count at department and school levels. The President gives guidance [on the] voting criteria so everybody knows how to vote. Then we discuss some cases where academics do not meet the requirements. And then we vote. At the end, the university President gives a short talk to wrap up the evaluation meeting. And [the] evaluation results are announced [on] the university website few days later.

In summary, at each evaluation level, the practice was ritualised into typical sequences performed by actors playing certain roles. The rituals were different across the three levels and across the departments, schools and faculties. The signalling-interpreting processes created the rituals and the mutual agreement on the interactional arrangements stabilised the rituals into patterns. The more the interactional arrangement was repeated, the more stable the rituals became. This ritualisation process helped the actors to have peace of mind while participating in the performance evaluation meetings, as they knew what to do and how to understand others' behaviours. When there was a change in any of the processes, insecurity and tension could occur. For example, where an outsider (the Deputy Minister of the MOET) attended the university evaluation meeting as the Chair of the Emulation Committee, the members of the meeting said they felt some tension. Thus, the findings of this study were consistent with J. H. Turner (1988) prediction about the role of structuring processes to meet motivational needs. This study found that any breakdown in the familiar rituals could give rise to tension, which created motivation for individuals to regain the old

[51] Members of the university Evaluation Meeting: university President, Communist Party Secretary at the university, Labour Union and Youth Union Representatives and leaders of some academic schools and faculties.

rituals or to establish new rituals, to regain the sense of security and the ability to enter into the interactions with the least interpersonal effort.

9.2.5 Routinisation

In routinisation, people enact the same behaviour at the same place at the same time as a result of the categorising, regionalising, normatising and ritualising processes. People categorise situations, give meaning to the region of the situation and utilise their relevant stocks of knowledge to enact a behaviour. As they encounter the same situation, with the same people, in the same place, at the same time, they can mobilise the same norms and enact the same behaviours; that is, their behaviours are routinised. The behavioural aspect of routinisation is visible in rituals, but these visible routines require individuals to become familiar in a situation in its place and time, as well as with the correct norms to use.

In this research, the performance evaluation meetings at all levels were situations that often took place in the same location (the department/faculty office) and at the same time (end of academic year), with the same people attending the meeting. As one academic described:

> The performance evaluation meeting is like an appointment that we make every year … . At the end of [the] academic year, after having instructions from the General Administration Office, we gather at the school meeting room and perform [an] evaluation for each academic. The process is [always] the same, people say the same thing, and then the results are not different.

The whole process was routinised to the point where another academic said:

> I know what will happen, what people will say and how the results will be, … even the self-evaluation form is the one that has been used since I joined the department.

When the actors entered into the performance evaluation meeting at the department level, they categorised it as a combination of work event (i.e., performance evaluation) and social event (i.e., a colleagues' gathering). They regionalised it as a department-level event, which meant it was less formal. They could mobilise norms about the rights and duties of academics, teaching and research performance, how to understand the behaviours of colleagues and how to maintain good personal relationships. They recalled types and sequences of behaviours that were acceptable in the circumstances with the support of the ritualisation process.

In summary, the structuring process includes categorisation, regionalisation, normatisation, ritualisation and routinisation. These processes help to stabilise the interaction patterns of actors by acting as a framework of knowledge about how to interpret the meaning of situation types, relationships among participants, demographical and ecological features and suitable norms and rituals to be used in particular interactional situations. From that knowledge, actors enter a social interaction situation with less interpersonal effort and a more relaxed feeling, satisfying their needs for security and group inclusion, which enforces the existing interactional structures.

9.3 Discussion of structuring process of performance measurement practice

9.3.1 Relationship between structuring processes, interactional processes and motivational processes

9.3.1.1 Structuring process and interactional process

Giddens (1984) Structuration Theory emphasised the duality between the social system and the social structure. Similarly, the Refined Social Interaction Framework used in this research proposed that the interactional process and structuring process occur simultaneously and therefore coexisted. This study found evidence to illustrate the duality of social interactions and practice structures.

Chapter 7 discussed how the actors (academics, academic-managers and university managers) all had a stock of knowledge about the roles and responsibilities of academics, the meaning of performance measures such as teaching hours, research hours and qualitative criteria, and the meaning of evaluation processes such as self-evaluation, peer review and voting. They used their knowledge to decide what types of signals to send and how to interpret signals from others. Through the signalling-interpreting process, they achieved mutual agreement of how to use teaching hours, research hours and other criteria in measuring and evaluating performance. They also achieved agreement with regard to how to practise self-evaluation, peer review and voting. The performance measurement practice had been stabilised over time. This chapter has shown how performance measurement practice is structured into level, type, norms, rituals and routines. As the actors get used to the practice of regionalising, categorising, normatising and ritualising their performance measurement behaviours, the meaning of each structural dimension

became part of their stocks of knowledge, which would guide their future interactions. In this way, the structures facilitated their subsequent performance measurement practice.

Both Structuration Theory (Giddens, 1984) and the Old Institutional Economics theory (Burns & Scapens, 2000) agreed that social structures and institutions change as interactions change. Consistent with both Structuration Theory, Old Institutional Economics theory, and the Refined Social Interaction Framework that was used in this research, this study at Gamma University found evidence that the structures of performance measurement practice were not static but were continually being reinforced, built up or changed as the actors participated in the signalling-interpreting processes. For example, the norm was that primary responsibility of academics was teaching and that research was a supporting activity. Thus, the introduction of research hours in the evaluation process broke the existing normatised and ritualised aspects of the performance measurement practice structures. Consequently, the process of introducing research hours in performance measurement was going through a negotiation process between the university managers, academic-managers and academics. In addition, the discussion on research performance had been ritualised and in all evaluation meetings, research performance was discussed before they conducted their voting. However, before research could be embedded into the performance measurement practice structure, it needed to be normatised as a responsibility of academics. This normatising was not a straightforward process and was still in progress at the time of this research. Some academics had gradually accepted that research was one of their responsibilities but others had not accepted it completely. In summary, the structuring processes were evolving with the movement of the interactional process. They were not two separate phenomena but were two facets of the same phenomenon.

9.3.1.2 Structuring process and motivational process

Literature has shown that the implementation of a new performance measurement system can be hindered by resistance to change. This current study found that the performance measurement practice structure was sustained or changed through its effect on the actors' motivational needs. When the interactions were structured, the actors achieved their motivational needs more easily and quickly, which created a motivational force for the actors to repeat the interactions in the future. For example, the academics engaged in the peer review practice in a way that could help them to meet the need for group inclusion and to sustain their concept of being a good friend and colleague and to keep good

workplace relationships. As their peer review practice became ritualised, their needs for group inclusion and sustaining their self-concepts could be achieved without much effort. This was because the good or neutral comments made the atmosphere in the evaluation meeting relaxed, which signalled to each academic in the department that their behaviours were correct for maintaining their in-group status and for being seen as good colleagues and friends.

Similarly, normatisation facilitated the interpreting process and helped the actors to participate without effort in the signalling-interpreting process. As they had a stock of norms about rights and duties that contained expectations about behaviours from colleagues, friends, academics and academic-managers, they knew what they were expected to do and how to understand others' behaviours. Thus, they could resume the previous interactions or join familiar interactional situations easily. In addition, this regionalisation and categorisation helped the actors to understand the nature of the interactional context as work, social or ceremony and the way they were expected to behave in such a context. Those structures, such as stable composition of meeting members and the same location, time and geographical characteristics of the evaluation meetings all carried their specific meanings, which were embedded in the actors' stocks of knowledge and could be used to smooth out their transition into the practice.

In general, the relaxed feelings that actors experience when they participate in a performance measurement practice are enabled when the interactional arrangement is structured and stable. This stable interactional pattern also satisfies the need for trust, as they can predict others' behaviours easily. In this study, the ease or effortlessness involved in participating in the performance measurement practice was described by some interviewees as 'a feeling of no feeling' or 'a feeling of familiarity'. The emotional effect is the link between the structuring process and the motivational process. The more stable the structure is, the more relaxed the actors tend to feel. The more relaxed the actors feel, the higher the possibility that they will repeat the interactions. In this study, one academic said, 'I feel relaxed and easy in [the] performance evaluation meeting because I know what [will] happen in the meeting and how the results [will] be determined'.

When the interactions have not yet become patterned or the structures are still forming, the actors may still need to exert interpersonal effort and therefore they enter into the interaction with a less relaxed feeling. For example, when research hours was first introduced into the performance measurement system at Gamma University, the

interactional arrangement between the academics, academic-managers and university managers had not been agreed mutually and the structures of interaction were not stable. Thus, during this time, academics, especially young ones, experienced an interruption in their normal feeling of 'being familiar' and described their feelings as 'confused and worried'. They were worried because they did not understand the expectations of the university managers nor their ability to meet the research hours target. However, after four years of adoption, with more signals from the university managers and academic-managers, a better understanding had been obtained and mutual agreement between the actors had been achieved, step by step. As they achieved the agreement of signalling and interpreting behaviours, they regained the feeling of 'being familiar'. Research performance measurement had become more embedded in the performance measurement practice because the interactional processes had reached a new, stable phase and they had arrived at a new performance measurement practice structure.

9.3.2 Structuring process and institutionalisation process

A finding that emerged from this study is possibly the link between the structuring process of social interactions and the institutionalisation process proposed by the Old Institutional Economics theory (Burns & Scapens, 2000; Scapens, 1994b). This current study clarified the way individuals' routinisation processes took place, and how routinisation could proceed to institutionalisation. The current study found that through the signalling and interpreting processes, the actors achieved a mutual understanding of the meaning of the performance measures and procedures, as well as of each other's behaviours in the performance measurement practice. The actors' interactions in the performance measurement practice were regionalised, categorised, normatised, ritualised and eventually, routinised. These five structural dimensions influenced the subsequent performance measurement practice by providing a framework for interpreting the meaning of the performance measures and the meaning of others' behaviours in evaluating performance. The structures also provided a framework for acting, through ritualisation. The ways of thinking and acting were routinised as individuals exhibited the same thinking and acting patterns at a certain time and location. The individuals' routines were then embedded in their stocks of knowledge. The academics, academic-managers and university managers had been engaging signalling-interpreting processes over time to reach an agreement of how to understand and use the performance measures and how to practise self-evaluation, peer review and voting. Their mutual agreement of interpreting and signalling had led to the practice being stabilised and structured. The structured

practice formed a stock of knowledge regarding how to perform the performance measurement practice. As many individuals in the same department, school or faculty, and across many schools and faculties, shared the knowledge about how to interpret and signal in places and times, the individual structures for interaction became interactional structures accepted at the organisational level. The Old Institutional Economics theory (Burns & Scapens, 2000) called this the process of institutionalisation, in which routines become institutions. In Old Institutional Economics, routines were described as patterns of thoughts and actions that were habitually performed by a group of individuals. Routines could be institutionalised when they became disconnected from their historical circumstances and became the taken-for-granted ways of behaving for the organisations.

The structuring process in this study helped in understanding the way routines were formed and constructed from individuals' interactions. Hence, it has provided a supplementary understanding of the process from actions to institutions in the Old Institutional Economics theory.

9.4 Implications of understanding structuring process in performance measurement practice

Understanding the way social interactions are structured, as well as the relationships between interaction structures, the interactional process and motivational process, has several implications. First, understanding the way social interactions are structured around the five dimensions of structuring enables individuals and organisation to analyse their own practice so they can change it if necessary. For example, as individual interactions are structured into category and region, one possible way to change the structure is to change the geographical or demographical features of the existing practice. Therefore, in this study, using a new room or involving different personnel would act to break the existing interactional structure. Similarly, individuals and organisation can know that if they introduce a new concept into a performance measurement system, the new concept will break the current interactional structure. Thus, if they want it to be embedded into the structure of the existing performance measurement practice, the concept will have to go through the normatisation and ritualisation processes.

The relationship between the performance measurement practice structure and interactional and motivational process implies that it is not easy for a new concept to become structured. This is because in order for a new signal to be accepted in the existing

interactional structure, it needs to be agreed on by all parties and to satisfy their motivational needs. The adoption of a new policy such as a performance measure may not be embedded into a structure easily unless it is negotiated through the signalling-interpreting process until mutual agreement is achieved. In the case of Gamma University, it took four years for the academics to become familiar with the concepts of the performance measurement, include research hours. The normatisation process can be slow because it takes time for individuals to update their stocks of knowledge as well as to negotiate the point at which all parties' needs are satisfied. If the party who introduces the new concept is successful in making the concept a part of the new mutual agreement, it will be normatised gradually and new rituals will emerge.

However, this normatisation can be accelerated by ritualisation. For example, in this study, the university managers provided guidance for the performance measurement and evaluation procedure that academics needed to discuss in the evaluation meeting. As the academics followed the instructions, they became familiar with the concept and research hours were gradually normatised. This implies that if the performance measurement system creates the rituals, normatisation may follow. However, an organisation must be careful not to impose rituals that create a conflict of interests among the actors. For example, previous studies have documented the difficulty of institutionalising a new performance measurement system (Dambrin, Lambert, & Sponem, 2007; Yang & Modell, 2013). They found that when a new performance concept and the current embedded performance concept or control technique were conflict, not only the new concept failed to be institutionalised into organisational practice but also tension was created.

In summary, structuring processes maintain the interactional arrangements through their ability to facilitate quick and effortless achievement of motivational needs. Particularly once the structuring processes reach the stable phase, they can help to create a feeling of relaxation or familiarity, which is a key motivational force in inducing future interactions to repeat past interactions. The repeated future interactions, in turn, act as reinforcement for the existing interactional structures and the motivational, interactional and structuring processes continue.

9.5 Conclusion

This chapter has discussed the way social interaction is structured and the way these structures can meet people's motivational needs and facilitate interactional flows. As the

interactional process flows, the knowledge achieved through interactions can be structured around five dimensions: categorisation, regionalisation, normatisation, ritualisation and routinisation. These five structuring dimensions are formed as the actors participate in the signalling-interpreting processes. At the same time, these structures act as a reference framework for the actors, so that they can pick up signals and interpretations easily and effortlessly when they are in this interactional context. Thus, the structuring process and the interactional process coexist and are interdependent. Further, this chapter has discussed the relationship between the structuring process and the motivational process. Specifically, as the structuring process continues, the actors' motivational needs are met in an easy and effortless manner. The structured interactions also allow the actors to experience feelings of relaxation and comfortableness in interactions, as they know what to do and what to expect in each situation. The emotional effect of the interactional structures strengthens the structures, which facilitates repeated future interactions.

Chapter 10: Summary and Conclusions

10.1 Summary of research findings

In the context of the Vietnamese public university, Gamma University, this study aimed to explore 1) how academics and their evaluators were motivated to engage in performance measurement practices, 2) how they actually interacted during the practices and 3) how their interactions formed or structured the practices. To help understand the motivation, interaction and structuring of the various actors' behaviours, a theoretical framework was developed based on Social Interaction Theory (J. H. Turner, 1988). The framework offered an explanation for the processes by which the actors interacted with each other and produced their organisational practice. Data were collected through in-depth interview with academics, academic-managers and university managers at Gamma University. Fairclough (2003) Discourse Analysis technique and a data analysis framework were used to extract understandings from the gathered data. The results from the analysis of the interviews were reconciled with archival data and observations to improve the quality of the findings.

The study found that even though the university had applied both an internally designed performance measurement system for income determination purposes and a legal performance measurement system for emulation purposes, the legal system seemed to be dominant. The legal performance measurement system used teaching hours, research hours and student feedback as three quantitative measures for teaching and research performance. In addition to these measures, qualitative criteria relating to ethics, working manner and political awareness were used. The performance measurement practice involved four steps: self-evaluation by academics, an evaluation meeting at the department level, evaluation at the school or faculty level and evaluation at the university level. At the department level, the evaluation processes consisted of three steps: self-assessment and ranking, peer review and voting. The performance ranking for academics was determined by the head of department. The emulation titles were nominated through voting by colleagues and heads of department and finally determined by the university President.

Even though the legal performance measurement system dominated, the actual practice of it was not consistent with its design. This finding was consistent with the findings of previous studies on decoupling between a formal system and the actual practice (Modell, 2001, 2003; Modell & Wiesel, 2008). The performance measurement practice at Gamma

University had formed through the signalling-interpreting processes among the academics, academic-managers and university managers. In this process, each performance measurement and evaluation element or university managers' policy was seen as a signal, which was then interpreted by the academics and academic-managers. They formed their practices at the department and school level according to their understanding of the university managers' behaviours. As the academics, academic-managers and university managers shared an understanding with regard to many aspects of the practice, such as the accuracy of student evaluation feedback, the evaluation customs of Vietnamese people and the value of social relationships, they achieved mutual agreement easily on how to conduct self-evaluation and peer review, and how to use student feedback in evaluation. However, as the academics, academic-managers and university managers were all different in their knowledge and perceptions with regard to concepts such as fairness and objectivity, they held different attitudes towards the meaning and practice of voting. Consequently, they had different voting practices across the evaluation levels and departments.

The study found that the way each party participated in the performance measurement practice was driven by their motivational needs. These needs were the need to sustain self-concept, the need for group inclusion, the need for trust, the need for security and the need for material and symbolic gratification. The academics held different self-concepts, such as the self-concepts of being an academic, colleague, manager, team member, young person and Vietnamese. They also held different knowledge of the characteristics of self-concepts and ways to maintain these self-concepts. For instance, the self-concept of being academic drove the academics to perceive themselves as able to evaluate their performance better than students can. The need to sustain their self-concept was consistent with their other needs. For example, the self-image of being a team member or colleagues was consistent with the need for group inclusion and the need for trust. Therefore, the academics conducted the self-evaluation practice in a way that ensured they were similar to others and participated in the peer review practice in a way that ensured they could maintain good relationships with other colleagues. As they achieved the feeling of being in-group, they also achieved the feeling of trust.

The study also found that the need for security induced all parties to comply with the prescribed evaluation procedure. However, in spite of needing to comply with the prescribed procedure (to meet their need for security), their *actual* peer review, self-evaluation and voting behaviours were conducted in a way that protected their other needs, such as the need for group inclusion and the need for trust. As they shared knowledge of

ways to fulfil these needs, they eventually all enacted similar behaviours, which then constituted agreed signals among everyone and became a widely accepted performance measurement practice.

The accepted performance measurement practice at Gamma University had been maintained and routinised by the academics, academic-managers and university managers for more than 30 years. The performance measurement routines were regionalised into three different levels: department, faculty and university. At each level, the practice was categorised into different categories. For example, at the department level, most of the academics categorised the evaluation meeting as a social-work event in which colleagues could meet and talk with each other informally. This categorisation guided their behaviours in the evaluation meeting towards a relaxed manner. In the evaluation meeting, the behaviours of the actors were ritualised. It began with the head or deputy head of the department reading out the performance evaluation criteria, followed by the academics reading out their self-evaluation reports in front of their colleagues. This was followed by peer review, which was either neutral or positive in most of the departments under research. After the peer review, they conducted voting to nominate their colleagues for emulation titles. Similarly, in the evaluation meetings at the school and university level, the actors exhibited different levels of formality in their behaviours according to whether they categorised the evaluation meeting as work-social event or a work event.

The contextual factors affected the interaction among the academics, academic-managers and university managers, which in turn influenced the formation of the performance measurement practice. In this case, as actors came from the same cultural background, they shared the ideology and knowledge of how to achieve their needs. Thus, they could reach mutual agreement regarding signalling and interpreting in a performance measurement practice easily. Social factors (e.g., economic situation) and personal context (e.g., financial situation) also influenced individuals' need for material benefits and need for security, which then influenced their behaviours towards specific performance measures and evaluation procedures. For instance, young academics showed more concern over the way teaching hours were calculated to determine extra income. In contrast, experienced and high profile academics seemed to be less concern over material benefits associated with the performance measurement practice. The institutional context also has an effect on the way individuals interact with each other. For example, at Gamma University, the lack of office space meant many academic worked from home; therefore, the evaluation meeting was a rare chance for them to meet and socialise with each other. Thus, academics

were reluctant to comment critically on each other's performance. In addition, the fact that children of existing staff also worked at Gamma University had created a family-oriented working environment for the academics, which influenced the way academics involved in peer review practice.

In summary, this study explored the process through which the interaction among academics, academic-managers and university managers at Gamma University produced their own style of performance measurement practice. It has offered an explanation of the motivational needs that trigger interactional behaviours and the way interaction in a performance measurement practice is structured through categorisation, regionalisation, normatisation, ritualisation and routinisation.

10.2 Contributions of this research

This research contributes to the current literature on behavioural research in performance measurement practice in many ways. First, it contributes by introducing a new theoretical framework, the Refined Social Interaction Framework, which can explain at the micro level the way organisational actors interact with each other and how their interactions can form organisational practice. The framework also sheds light on the underlying motivations that induce organisational actors' interactions.

This theory complements institutional theories (Burns & Scapens, 2000; DiMaggio & Powell, 2000) and Structuration Theory (Giddens, 1984) in explaining the formation and evolvement of a management accounting practice. The New Institution Sociology theory focuses on explaining organisational behaviours in response to different external pressures and can help to explain why an organisation adopts a particular performance measurement system. The Old Institutional Economics theory helps in understanding management accounting change, through understanding how institutions, rules and routines influence the actions of organisational actors. Structuration Theory emphasises the duality of the social system (practice) and social structure and says that daily interactions among actors create social systems that can become social structures. In this current study, the Refined Social Interaction Framework fills in the gaps in knowledge by explaining how actors actually interact with each other, what motivates them to interact this way and how their interactions are patterned and become practices. Further, the framework also explains the way social interaction is structured around five dimensions that provide guidance for future interactions. This helps to explain the formation of routines, which is a key concept in Old

Institutional Economics. In addition, the Refined Social Interaction Framework puts social interaction in a context that includes national, organisational and individual backgrounds, implying that social interactions are influenced by these factors. This is a connecting point to the concept of external pressure in New Institutional Sociology. Therefore, the use of the Refined Social Interaction Framework in combination with New Institutional Sociology and Old Institutional Economics can be a useful means of understanding of how a performance measurement system is adopted, how a performance measurement practice is formed through the social interactions of organisational actors, and the way a performance measurement practice becomes routinised and creates institutions.

Another contribution of this study is that through the use of the theoretical framework, it has clarified the way the academics, academic-managers and university managers interacted with each other in the performance measurement practice. Previous studies have examined performance measurement practice as a given status. This study has examined the formation of a performance measurement practice through understanding the signalling and interpreting behaviours among three key actors. When the university managers sent signals through their performance measurement policies or behaviours, the academics and academic-managers interpreted those signals from their superiors and responded. Their responses depended on how they understood the university managers' message, their own knowledge about the issue involved and their motivational needs. By examining the interaction process among the academics, academic-managers and university managers, the study has contributed to understanding the way individuals use their knowledge to form their actions and the way their individual knowledge can either enhance mutual agreement or create misunderstandings and tension during the practice.

The study also contributes to the literature in a new perspective on the phenomenon of decoupling between a formal performance measurement system and the actual practice. From a social interaction perspective, the decoupling process could be observed because in this case, the formal system acted as a stream of signals but at the same time, another stream of signals were sent out that were inconsistent with the first signal stream. However, the actors could tolerate and maintain the coexistence of the two signal streams for their own purposes. From this perspective, the phenomenon can also be called the intentional separation of the formal and the actual system. This explanation adds another dimension to understanding the decoupling phenomenon from the New Institutional Sociology perspective.

Another contribution of this research is in improving the understanding of underlying motivations for performance measurement behaviours. Previous studies have focused on understanding work motivation and its relationship to different features of performance measurement systems (Godener & Soderquist, 2004; Hall, 2008; Kasperkaya, 2008; Umashev & Willett, 2008; R. A. Webb, 2004). This current study did not focus directly on work motivation but on the motivation for individuals' performance measurement behaviours, to understand why organisational actors created the particular performance measurement practices. This study found that various motivational needs, such as the need to sustain self-concept, the need for trust, the need to be in-group, the need for security and the need for material and symbolic gratification triggered individuals' performance measurement behaviours. Actors engaged in performance measurement practices to satisfy their motivational needs. They could vary in the way they ranked their needs and this influenced the way they responded to the signals of other actors. For example, academics with a strong need for material interest paid more attention to the calculation of extra income and the research policy. Academics with a strong need for group inclusion behaved in a way that confirmed their membership status with other colleagues. .

Finally, this study contributes to the understanding of how social interaction can be structured. Structuration Theory (Giddens, 1984) suggests that social structure has three dimensions: significance, dominance and legitimation. This theory advocates that interactions among social actors produce a social system that becomes a social structure over time. Similarly, Old Institutional Economics (Burns, 2000; Burns & Scapens, 2000) proposes that the actions of organisational actors can become routines that can become institutionalised. This current study contributes to theory by enhancing the understanding of the social system concept in Structuration Theory and the concept of routines in the Old Institutional Economics theory. This current study found that through their social interactions, the academics, academic-managers and university managers arrived at a stable interactional pattern. These stable patterns were structured around five dimensions: regionalisation, categorisation, normatisation, ritualisation and routinisation. As this individual structure is shared by a group of organisational actors (such as a department, or division), it can become an organisational institution (as described in Old Institutional Economics). As these institutions persist through time, they can turn into a social structure that presents significance (interpretative scheme), legitimacy (taken-for-granted way of doing things) and dominance (exercise of power) (as described in Structuration Theory). Therefore, the Refined Social Interaction Framework can be used to understand further the

way routines or social systems are produced. In combination with Structuration Theory and Old Institutional Economics theory, it can provide a powerful explanation for the formation and evolvement of human behaviours in an organisation.

10.3 Implications of this research

This study's understandings of motivation, interaction and structures of social interaction behaviours in performance measurement practice have several implications, both theoretical and practical and at both the individual and organisational level. In terms of theoretical implications, the Refined Social Interaction Framework used in this study provides another example of how an integrated theory can advance our comprehensive understanding of a management accounting practice (Conrad & Uslu, 2011; Hoque et al., 2013; Ozdil & Hoque, 2016). The integrated theoretical framework used in this study combines the psychological perspective of motivation, sociological perspective of interaction and structural perspective of structuring. The framework was refined (from Social Interaction Theory) and developed from the results of the pilot study, from which the researcher built observations of actual data into the original theory to improve the suitability of the framework for the research objectives. This implies that an integrated theory can be built to improve the fit between theory and data and simultaneously improve the fit between the theory and the researcher's epistemology, because the data collected and field observations reflect the researcher's epistemology stands (Hoque et al., 2013; Modell, 2015). As integrating multiple theories carries a risk of containing conflicting epistemological stances, the use of a pilot study to refine the integrated theory could improve the theory's epistemological consistency. Consistent with Hoque et al. (2013) argument, this study has shown that using a pilot study to refine a theory actually improves the explanatory power of the framework for the main study.

For individuals, an understanding of the motivation, interaction and structuring processes can raise their awareness of the role they play in creating their own practices. It is important to acknowledge that every individual must be responsible for their signals because these are based on their motivational needs and stock of knowledge. They also need to be aware that the way they interpret others' signals depends entirely on their ability to take the correct role, as well as on their stock of knowledge. As individuals may hold different stocks of knowledge, their interpretations of others' signals may not be accurate. The implication of this understanding is that individuals need to bear in mind that they are using their own stock of knowledge to interpret others' behaviours and thus, their interpretation

may be inaccurate. Consequently, if conflicts occur, they are the result of differences in stocks of knowledge, which is normal considering the range of personal, educational and cultural backgrounds. With this understanding, individuals may be able to reduce the tensions that arise from misunderstandings and conflicts that are caused by diverse stocks of knowledge.

Further, understanding how a performance measurement practice becomes organisational practice can help organisations to manage the practice more efficiently. In particular, the motivational process implies that individuals engage in a performance measurement practice in a way that satisfies their needs. Therefore, understanding the motivational needs of organisational actors can reduce the chance that the formal system is decoupled from the actual behaviour. In addition, to facilitate the match between actual and expected behaviours, the performance measurement system should be designed in the way that allows individuals to satisfy their needs without having to go off the formal track. Organisations should avoid the mistake, as in the case of Gamma University's open peer review process, which threatened the academics' need to be in-group and their need for trust. Secondly, the interactional process implies that the roles and stocks of knowledge held by organisational actors are critical to achieving a mutual agreement with regard to how to behave and how to understand each other. As people likely hold different knowledge, especially in a multicultural context, organisations can help to facilitate the process by providing training or activities that close up the gap in their stocks of knowledge.

Finally, the structuring process implies that individuals' routines are developed based on regionalising, categorising, normatising and ritualising interactional behaviours. This means that implementing a new process or policy in an organisation could break the existing routines of the organisational actors, who would then need to restructure each of the five structuring dimensions. With this knowledge, an organisation can facilitate or the restructuring process through facilitating each of the structural elements. For example, they can use a guided procedure to facilitate the ritualisation process, or they can change the location and personnel of meetings to facilitate the regionalisation and categorisation processes. Another method is to provide training to update the organisational actors' stocks of knowledge, which would help them to achieve mutual agreement of signalling and interpreting quickly and facilitate the structuring processes. However, an organisation also needs to acknowledge that the structuring processes need to help individuals meet their

motivational needs, otherwise the structuring process may become a non-stop process and the new practice structure will not be achieved.

10.4 Limitations and future research

This study has several limitations. Due to time constraints, the researcher could attend only four of the seven evaluation meetings at Gamma University, with one evaluation meeting at the school level being recorded by one of the meeting members. The researcher is aware that the data would be stronger if she had attended all seven evaluation meetings at the department and school levels.

Another limitation arising from the time constraint is that the researcher should have spent more time in the field. As Gamma University has been undertaking many changes in their performance measurement system, it would have been better to follow them over a longer period, to capture the effects of these changes. Even though the changes have been implemented for three years already, the effects are not yet complete. However, this limitation creates an opportunity for the researcher to conduct a follow-up study after completing this thesis.

This study introduced a theoretical framework to help in understanding the micro social interactions of organisational actors. This framework offers a number of potential opportunities for future research. One promising opportunity is to explore the duality of social interaction and management accounting practice structures, applying the Refined Social Interaction Framework to the coexistence of these two processes. Alternatively, future research may focus on the individual processes within the social interaction process, such as the motivational process, interactional process or structuring process, to gain a deeper understanding of how each process plays a part in forming the performance measurement practice. In addition, as revealed in this study, there is a visible connection between this study's Refined Social Interaction Framework with the Structuration Theory and institutional theories, including both Old Institutional Economics and New Institutional Sociology. Thus, it will be very interesting to see further examination of the combination of these theories with the framework used in this study, to advance our understanding of the adoption, formation and evolvement of performance measurement practice. Further, it is highly recommended for future research to reapply this theory in other contexts that have different national, cultural and institutional backgrounds. This may help to extend or refine the theory to achieve a better explanation capacity. Lastly, the

original Social Interaction framework by J. H. Turner (1988) can be fruitful for researchers who are interested in exploring the relationships among different behavioural concepts and management accounting issues.

10.5 Concluding remarks

My original question in Chapter 1 was to understand how a performance measurement practice is produced—by the system designer, system users, or both of them. The answer is that it is produced by both of them, but not as independent individuals. It is the social interactions between the system designers and system users that create the practice. This study provided clear evidence that in this interaction process, individuals with their motivational needs and stocks of knowledge play a decisive role in deciding the direction of their own performance measurement practice. In addition, the study confirmed the importance of the historical, social, regulatory and institutional contexts in shaping the way individuals interact with each other.

More importantly, the study has highlighted that individuals need to be aware of their own motivations and knowledge and the way these factors influence the way they interpret performance measures, procedures and the behaviours of other actors. The end result is: as they create their own practice from their interactions, they can change it if they know how they have created it in the first place. This study suggests that by understanding their own motivations and knowledge, individuals can understand that conflicts arise because of differences in motivational needs and stocks of knowledge.

Finally, it is critical for both the system designers and the system users to have a correct understanding of the situation when their interactions with others do not succeed and they find themselves in conflict, or when the performance measurement practice starts to depart from the expected path, or resists taking a new path.

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Appendices

Appendix 1: List of accounting journals and business and management journals

ABBR	Year	Accounting Journals	ABDC
MAR	1990	Management Accounting Research	A
AOS	1976	Accounting, Organizations and Society	A*
BRIA	1989	Behavioural Research in Accounting	A
TAR	1926	The Accounting Review	A*
BAR	1969	British Accounting Review	A
JMAR	1989	Journal of Management Accounting Research	A
ADIC	1984	Advance in Accounting	C
CPA	1990	Critical Perspectives on Accounting	A
ABR	1970	Accounting and Business Research	A
CAR	1984	Contemporary Accounting Research	A*
JAPP	1982	Journal of Accounting and Public Policy	A
A&F	1960	Accounting and Finance	A
AAAJ	1987	Accounting Auditing and Accountability Journal	A
ABACUS	1965	Abacus: A Journal of Accounting, Finance and Business Studies	A
EAR	1992	The European Accounting Review	A
TIJA	1965	The International Journal of Accounting	A
AH	1987	Accounting Horizons	A
API	2001	Accounting and the Public Interest	B
FAM	1985	Financial Accountability and Management	A
IIAEd	1983	Issues in Accounting Education	A
JAAF	1977	Journal of Accounting Auditing and Finance	A
JAE	1979	Journal of Accounting and Economics	A*
JAL	1982	Journal of Accounting Literature	A
JAR	1963	Journal of Accounting Research	A*
RAS	1996	Review of Accounting Studies	A*

ABBR	Year	Accounting Journals	ABDC
JCAE	2005	Journal of Contemporary Accounting and Economics	A
JPPAFM	1989	Journal of Public Budgeting, Accounting and Financial Management	B
n/a	1985	Research in Governmental and Non-Profit Accounting	B
AJM	1976	Australian Journal of Management	A
BJM	1990	British Journal of Management	A
CMR	1958	California Management Review	A
HBR	1922	Harvard Business Review	A
HRMJ	1988	Human Resource Management Journal	A
HRs	1947	Human Relations	A
I&M	1968	Information and Management	A
IJHRM	1990	International Journal of Human Resource Management	A
IJOPM	1980	International Journal of Operations and Production Management	A
JAP	1917	Journal of Applied Psychology	A
JBR	1973	Journal of Business Research	A
JWB	1965	Journal of World Business	A
LRP	1968	Long Range Planning	A
MIR	1970	Management International Review	A
MISQE	2002	MIS Quarterly Executive	A
MITSRM	1960	MIT Sloan Management Review	A
OMEGA	1973	OMEGA International Journal of Management Science	A
ORL	1981	Operation Research Letters	A
SCM	1966	Supply Chain Management: An International Journal	A
SDR	1975	System Dynamic Review	A
SO	2003	Strategic Organisation	A
TAMP	1987	Academy of Management Perspective	A
AMJ	1958	Academy of Management Journal	A*
AMLE	2002	Academy of Management Learning and Education	A*
AMR	1976	Academy of Management Review	A*
ASQ	1956	Administrative Science Quarterly	A*

ABBR	Year	Accounting Journals	ABDC
DS	2003	Decision Science	A*
EJIN	1991	European Journal of Information System	A*
HRM	1961	Human Resource Management	A*
JAP	1917	Journal of Applied Psychology	A*
JBV	1985	Journal of Business Venturing	A*
IJBS	1970	International Journal of Business Studies	A*
JMIS	1984	Journal of Management Information Systems	A*
JMS	1963	Journal of Management Studies	A*
JOB	1980	Journal of Organisational Behaviour	A*
JOM	1975	Journal of Management	A*
JOPM	1980	Journal of Operations Management	A*
JPIM	1984	Journal of Product Innovation Management	A*
LQ	1990	Leadership Quarterly	A*
MISQ	1977	Management International Review Quarterly	A*
MSC	1954	Management Science	A*
OBHDP	1966	Organisational Behaviour and Human Decision Process	A*
OR	1952	Operation Research	A*
OS	1990	Organisational Science	A*
OST	1980	Organisational Studies	A*
ROB	1986	Research in Organisational Behaviour	A*
SMJ	1980	Strategic Management Journal	A*
TJB	1928	Journal of Business	A*
HRMR	1991	Human Resource Management Review	B
R&DM	1970	R&D Management	B

Appendix 2: Behavioural research in performance measurement systems, by journals

Journals	Private sector				Public sector				Total
	1990-2000	2001-2010	2011-2015	Tot.	1990-2000	2001-2010	2011-2015	Tot.	
Management Accounting Research	0	9	9	18	1	2	0	3	**21**
Accounting, Organizations and Society	2	9	4	15	0	1	0	1	**16**
Behavioural Research in Accounting	1	8	2	11	0	0	0	0	**11**
The Accounting Review	1	4	3	8	0	0	1	1	**9**
British Accounting Review	0	4	1	5	0	0	0	0	**5**
Accounting Auditing and Accountability Journal	0	1	0	1	0	3	1	4	**5**
Financial Accountability and Management	0	0	0	0	0	4	1	5	**5**
Journal of Management Accounting Research	0	3	1	4	0	0	0	0	**4**
Advance in Accounting	0	0	3	3	0	0	0	0	**3**
Critical Perspectives on Accounting	0	1	1	2	0	1	0	1	**3**
Accounting and Business Research	1	1	0	2	0	1	0	1	**3**
Abacus: A Journal of Accounting, Finance and Business Studies	0	1	0	1	0	2	0	2	**3**
Contemporary Accounting Research	0	2	0	2	0	0	0	0	**2**
The European Accounting Review	0	0	1	1	0	0	1	1	**2**
Journal of Accounting and Public Policy	0	0	1	1	0	0	0	0	**1**
Accounting and Finance	0	1	0	1	0	0	0	0	**1**
The International Journal of Accounting	0	1	0	1	0	0	0	0	**1**
Total articles published in accounting journals	**5**	**45**	**26**	**76**	**1**	**14**	**4**	**19**	**95**
Long Range Planning	1	6	0	7	0	0	0	0	**7**
International Journal of Operation and Production Management	0	2	2	4	0	0	0	0	**4**
Human Resource Management	1	0	0	1	0	1	0	1	**2**
International of Journal Human Resource Management	0	1	0	1	0	0	1	1	**2**
International Journal of Production Economics	0	2	0	2	0	0	0	0	**2**
Human Resource Management Journal	0	0	0	0	0	1	0	1	**1**
Journal of Operations Management	0	1	0	1	0	0	0	0	**1**
Research and Development Management	0	1	0	1	0	0	0	0	**1**
Scandinavian Journal of Management	0	0	1	1	0	0	0	0	**1**
System Dynamics Review	0	1	0	1	0	0	0	0	**1**
Strategic Management Journal	0	1	0	1	0	0	0	0	**1**
Total articles published in business and management journals	**2**	**15**	**3**	**20**	**0**	**2**	**1**	**3**	**23**
Total articles	**7**	**60**	**29**	**96**	**1**	**16**	**5**	**22**	**118**

Appendix 3: Frequency distribution of performance measurement system behavioural research, by geographical location

Countries	Year				Sector		
	1990–2000	2001–2010	2011–2015	Total	Private	Public	Total (%)
US	3	22	10	**35**	33	2	29.66%
Australia	2	7	6	**15**	11	4	12.71%
UK	2	8	0	**10**	7	3	8.47%
Netherlands	0	6	1	**7**	6	1	5.93%
Finland	0	6	0	**6**	5	1	5.08%
China	0	2	2	**4**	2	2	3.39%
Portugal	0	1	1	**2**	2	0	1.69%
Spain	0	2	1	**3**	2	1	2.54%
Canada	1	2	0	**3**	3	0	2.54%
Germany	0	1	3	**4**	4	0	3.39%
France	0	2	1	**3**	3	0	2.54%
Sweden	0	2	0	**2**	0	2	1.69%
Italia	0	2	0	**2**	1	1	1.69%
Indonesia	0	2	0	**2**	1	1	1.69%
Belgium	0	1	1	**2**	2	0	1.69%
Slovakia	0	1	1	**2**	2	0	1.69%
Norway	0	0	1	**1**	1	0	0.85%
Multiple locations	0	9	6	**15**	11	4	12.71%
Total	**8**	**76**	**34**	**118**	**96**	**22**	100%

Appendix 4: Frequency distribution of performance measurement system behavioural research, by research settings

Sector	Year			Total	Total (%)
	1990–2000	2001–2010	2011–2015		
Private sector					
Manufacturing	2	25	5	32	**27.12**
Services	0	5	2	7	**5.93**
Banking/financial services	0	6	5	11	**9.32**
Retail	2	2	0	4	**3.39**
Various industries	1	8	9	18	**15.25**
N/A	2	13	9	24	**20.34**
Total private sector	**5**	**46**	**21**	**96**	**81.36**
Public sector					
Local government/municipal units	1	5	0	6	**5.08**
Government departments/state agencies	0	2	1	3	**2.54**
Healthcare	0	3	1	4	**3.39**
Higher education	0	1	1	2	**1.69**
Others (Human resource organisation, state-owned enterprises, state bank, various public industries)	0	6	1	7	**5.93**
Total public sector	**1**	**17**	**4**	**22**	**18.64**
Total	**8**	**76**	**34**	**118**	**100**

Appendix 5: Frequency distribution of performance measurement system behavioural research, by level of analysis

	Year				Sector		Total (%)
	1990–2000	**2001–2010**	**2011–2015**	**Total**	**Private**	**Public**	
Individual level	4	28	22	**54**	51	3	**45.76%**
Intra-individual (group) level	0	4	0	**4**	4	0	**3.39%**
Organisational level	3	39	10	**52**	35	17	**44.07%**
Inter-organisational level	0	2	0	**2**	2	0	**1.69%**
Multi-level	1	3	2	**6**	4	2	**5.08%**
Total	**8**	**76**	**34**	**118**	**96**	**22**	**100%**

Appendix 6: Psychology theories used in performance measurement system behavioural research

Psychology theories	Studies
Cognitive theories	
Cognitive bias theories (actor-observer bias, correspondent bias, ambiguity tolerance theory, effort bias)	Wong-on-Wing, Guo, Li, and Yang (2007); Liedtka, Church, and Ray (2008); Libby, Salterio, and Webb (2004); Bol and Smith (2011)
Cognitive limitation and information processing theories	S. E. Kaplan et al. (2012); Ghosh and Lusch (2000); Ghosh (2005); Lipe and Salterio (2000); Lipe and Salterio (2002); Banker et al. (2004); Robert, Albright, and Hibbets (2004); Dilla and Steinbart (2005); S. E. Kaplan and Wisner (2009); Cardinaels and van Veen-Dirks (2010); Kelly (2010);Grafton, Lillis, and Widener (2010)
Assimilation effect theory	A. Woods (2012)
Individual learning theories	Hall (2011)
Motivation theories	
Expectancy theory	Decoene and Bruggeman (2006)
Theories of trust	Chenhall and Langfield-Smith (2003)
Attribute theory	Choi, Hecht, and Tayler (2012); Schiff and Hoffman (1996); Hartmann and Slapničar (2012); Xu and Tuttle (2005); Wong-on-Wing et al. (2007)
Goal-setting theory	M. M. Cheng et al. (2007); R. A. Webb (2004); Verbeeten (2008); D. Marginson et al. (2014)
Person-organisation fit	Ho, Wu, and Wu (2014)
Motivated reasoning theory	Tayler (2010)
Organisational Justice theory	Lau and Sholihin (2005); Sholihin and Pike (2009); Lau et al. (2008); Lau and Moser (2008); Hartmann and Slapničar (2012); L. L. Burney et al. (2009)
Self-determination theory	Kunz (2015)
Self-interest theory	Lau and Oger (2012)
Equity theory	*Widener (2006)*
Social psychology theories	
Role theory	L. Burney and Widener (2007); Lau (2011); Burkert et al. (2011); Hall (2008)
Impression management theory	A. Webb et al. (2010); Lau and Martin-Sardesai (2012)
Implicit social cognition theory	Upton and Arrington (2012)
Social Identity theory	F. Du et al. (2012); Antonsen (2014)
Uncertainty management theory	Hartmann and Slapničar (2012)
Social comparison theory	Xu and Tuttle (2005); Cianci, Kaplan, and Samuels (2013)
Planned behaviour theory	Groen et al. (2012)

Appendix 7: Institutional theories and sociology theories used in performance measurement system behavioural research

Institutional theories	**Studies**
Institutional theory	Artz, Homburg, and Rajab (2012);Chang (2006); Yang and Modell (2013); Conrad and Uslu (2011)
New Institutional Sociology	Hussain and Hoque (2002); Kasperkaya (2008); Rautiainen (2010); Malmi (2010); Modell and Wiesel (2008)
Sociology theories	
Actor Network Theory	Arnaboldi and Azzone (2010)
Social Network Theory	Masquefa (2008)
Social Theory	Cruz et al. (2011)
Practice Theory	Cruz et al. (2011)
Structuration Theory	Conrad and Uslu (2011)

Appendix 8: Frequency distribution of performance measurement system behavioural research, by data collection techniques

	Year				Sector		Total (%)
	1990–2000	**2001–2010**	**2011–2015**	**Total**	**Private**	**Public**	
Case study	3	22	3	**28**	19	11	**23.73**
Survey	1	27	14	**42**	34	8	**35.59**
Experiment	3	15	10	**28**	27	1	**23.73**
Mixed methods	0	4	1	**5**	5	0	**4.24**
Action research	0	4	2	**6**	3	1	**5.08**
Archival	1	3	4	**8**	7	1	**6.78**
Literature	0	1	0	**1**	1	0	**0.85**
Total	**8**	**76**	**34**	**118**	**96**	**22**	**100**

Appendix 9: Frequency distribution of performance measurement system behavioural research, by data analysis technique

	Year				Sector		
	1990–2000	**2001–2010**	**2011–2015**	**Total**	**Private**	**Public**	**Total %**
Qualitative							
Interview quotes	0	4	0	**4**	3	1	3.3
Participation/observation	0	6	0	**6**	5	1	5.08
Narrative description	1	6	0	**7**	5	2	5.93
Comparative analysis	0	2	0	**2**	1	1	1.69
Qualitative coding	0	7	3	**10**	7	3	8.47
Social network analysis	0	1	0	**1**	1	0	0.85
Holistic analysis	0	1	0	**1**	0	1	0.85
NE	2	3	0	**5**	2	3	4.24
Total	**3**	**30**	**3**	**36**	**24**	**12**	30.51
Quantitative							
Regression/ANOVA/MANOVA/correlation/t-test, chi-square test	4	26	20	**50**	46	4	42.37
Descriptive analysis	1	4	1	**6**	5	1	5.08
PLS/SEM/Path analysis	0	15	10	**25**	20	5	21.19
Planned comparison test	0	1	0	**1**	1	0	0.85
Total	**5**	**46**	**31**	**82**	72	10	69.49
Total	**8**	**76**	**34**	**118**	**96**	**22**	**100**

Appendix 10: Interview guidelines

Interviewer: Xuan Thuy Mai

Position: PhD candidate

Interviewee:

School/Department/Division:

Position/Qualification(s):

Tenure: ……

Age: …….

Gender: …….

Interview location: ……

Date: ……..

The aim of this project is to understand the process by which performance measurement and evaluation practice for academics in the university is structured through social interaction among system designers, evaluators and evaluatees. The interview guideline below is to investigate the process of signalling and interpreting between various actors involving in the practice, and to grasp an understanding of how this process leads to the practices being structured, maintained, or changed.

Thank you very much for participating in the project. Your participation is highly appreciated.

A: Questions for university managers—get an understanding of the system

Questionnaire for interviews with system designers about performance measurement in universities

First, we would like to ask you some questions on a more general level about construction of the performance measurement system within your university.

1. Can you describe the process by which academic performance is measured and evaluated in your university? *(Procedure, formal documents, time and places)* → ***to reveal the formal Performance Measurement System***

2. Have there been any recent changes to the performance measurement and evaluation system since you joined the university/this position? Why did the changes happen?
3. For what aspects is academic performance measured?
4. For what purposes is academic performance measured? (from both university management and academics' perspectives)
5. How do you define/build key performance indicators in measuring and evaluating academic performance?

Now we would like to turn to some questions on the process of the performance measurement within your university and your opinion regarding the practice of performance measurement and evaluation as done by academics.

6. Can you describe roles of each party involved in the performance measurement process (i.e., the different actors involved in the evaluation process)?
7. How is each of party supposed to behave? What attitudes should they have regarding performance measurement and evaluation activities?
8. How do you use the results from academic performance measurement and evaluation?
9. From your observation of academics, how do you evaluate the practice of measuring and evaluating academic performance at the university?
10. Do you think all staff and academics clearly understand the purpose and meaning of the performance measurement and evaluation system as designed?
11. What do you think the department management and academics want from the university through their behaviour relating to the performance measurement and evaluation practice?
12. Do you think the current practice is sufficient to achieve the designed objectives of the system?
13. Are you happy with the current practices? What are the reasons for your feelings (happy or unhappy)?
14. Should the system have any changes? What changes would you want to see to the current practices of measuring and evaluating academic performance?

B: Questions for all interviewees

First, I would like to ask you some questions on the process of the performance measurement within your department and your opinion towards the system applied by the university.

- Can you describe the general practices of performance measurement and evaluation in your school/department since you joined the department? (When and where it happens, the process, who is involved, what they do/say at the opening, closing and during the evaluation session/period, general atmosphere, ***rituals, stages***).
  Purpose: to reveal the pattern, structure of PM&E practice in the department→ if it has any structure/pattern in the way they regionalise (ecology and demography of situation), categorise

(type of situation and people in situation), ritualise (the way interaction is opened, closed, formed, totemised and repaired), normatise (roles, rights and duties in situation), stabilise resources transfer (what materials and symbolic resources are received), and routinise (the way behaviours are repeated in space and time) the PM&E activities.

- How long has this practice been performed in your school/department? *or* Have there been any changes to the practice recently?
- What do you think is the purpose of the performance measurement system? What do you think the university management wanted when they adopted this system and certain indicators?
- Do you think the current performance evaluation practice really serves its original purposes?
- Do you think the system designer/university management is happy with the current practice of performance measurement and evaluation? What makes you think that?
- Do you think there will be any changes in the near future for the system and the practice? Can you tell me about the potential changes to the system and/or the practice, if any, in your opinion?

Next, I would like to focus more on your practice and your opinion about your staffs'/evaluators' practice of measuring and evaluating performance.

(1) Interaction between evaluator and evaluate—Your practice

- ***Can you tell me your practice for self-evaluation of your performance/evaluation of your staff performance?***

  Purposes: to reveal the pattern, structure of performance measurement practice of individual evaluator/evaluate → if it has any structure/pattern in the way they regionalise (ecology and demography of situation), categorise (type of situation and people in situation), ritualise (the way interaction is opened, closed, formed, totemised and repaired), normatise (roles, rights and duties in situation), stabilise resources transfer (what materials and symbolic resources are received), and routinise (the way behaviour are repeated in space and time) the PM&E activities. See if they are different from the structures of the department.
- Can you describe your role in the performance measurement and evaluation process?
- What do you expect a person in that role will do?
- How do you evaluate your evaluation style against the expectations for that role? (i.e., the match between the responsibilities designated to the role and your actual practice).
- When you evaluate your staff's performance, what other knowledge do you take into account, besides the information provided in the performance indicator list?
- What is the meaning of the way you evaluate your staff? *or* What is the message that you want your staff to understand from the way you evaluate their performance?
- What did you do to deliver your message about performance measurement and evaluation? (E.g., did you use the physical setting like the meeting room, formality of measuring and evaluating, or use personal attributes such as formality of your manner in discussing issues relating to performance measurement and evaluation activities, your wordings, gestures?)

- Do you think your staff understand you regarding the measurement and evaluation activities? What make you think so?

(2) Interaction between evaluator and evaluate—Opinion about your staff (evaluator) practice

- ***Can you tell me what you know about how your superior evaluates your performance/your staff self-evaluate their performance?***
- What do you think is the role of your staff in evaluating their own performance (or your evaluator in evaluating your performance)?
- What do you think about the way your staff (evaluator) understand the performance measurement process? Do they understand it properly? Do they adopt it properly?
- What do you think is the meaning of your staff (evaluator) self-evaluation (evaluation) practice (i.e., what do they mean when they practise the evaluation in the way they do?)?
- From your perspective, what are the reasons for their practice? What make you think that?

(3) The interaction and motivational needs

- How do you feel when you evaluate your staff that way?
- How do you feel with the way the performance evaluation practice is done by your staff (i.e. the way they evaluate themselves)?
- What do you think the effect of your evaluation behaviour on the relationship between you and your staff will be (i.e., the level of trust between you and your staff, work-mate relationship, cohesion atmosphere in the department, the sense of group inclusion, security)?
- Do you think the current performance evaluation practice in your school/department makes people happy? What make you think that?
- If your staff are not happy with the way you evaluate their performance, what will you do to improve the situation?

(4) The interaction, motivation and structuring process

- How long has this practice been maintained in your department/school? Have there been any changes in your/your evaluator's practice of measuring and evaluating performance since you joined the department?
- How do you think the current/past practices affect the way people participate in the performance measuring and evaluating practice?
- How do you think the current practice influences new academics, regarding the way they practise measuring and evaluating performance? Why do you think such impacts happen?
- Do you think is there any impact on the university environment/department stand/taken-for-granted norms of the department and university on the way you participate in the performance measurement and evaluation practice? If yes, can you describe the impacts?

- Is there any time when you and/or your evaluators/evaluatees practise differently? If yes, can you describe what happened, the process and results and how you felt at that time? *(Hint: refer to the*

guideline for motivational forces.) How have the changes been sustained, or did they return to the old practice?

- What do you think made this practice be sustained/changed?
- Do you want/expect any changes to the current practice? Do you think others want or do not want changes to the current practice? What are the reasons for your thoughts?

I will send you a written report of the interview. If you have any comments on that report, for example, because I did not understand you correctly and thus your opinion was reported incorrectly, I would like to hear from you. I will adapt the report on the basis of your comments and thus have a final report, which is the basis for my research conclusions. If you do not agree that I mention your faculty and indicate your position (without your name being mentioned), please let me know.

Thank you very much for your cooperation.

Xuan Thuy Mai

Room 232, Education Building 1

Bundoora, La Trobe University, Vic 3083

Email: xmai@students.latrobe.edu.au

Mob:

Appendix 11: Interview schedule—pilot study

Interviewees	Department/School	Position	Age	Tenure (yrs)	Gender	Interview time	Duration (min)
Pilot 1	General Administration Office—Masters, Gamma University	Deputy Head of Department	35	10	F	5pm Friday 20 Sept 2014 in interviewee's office	60
Pilot 2	School of A - Department 2 - Associate Professor, PhD, Korea	Academics, Deputy Dean of School/Head of Department of FA	43	20	M	9am Tue 16 Sept 2014 in interviewee's office	20
Pilot 3	School of A, Department 1—Masters, Gamma University	Academic, Deputy Head of Department	30	7	F	3pm Tue 16 Sept 2014 at researcher's home	105
Pilot 4	School of A, Department 3—PhD, Germany	Academic, Head of Department	40	18	F	6.30pm Thurs 18 Sept 2014 at interviewee's office	80
Pilot 5	School of A, Department 4—PhD, Gamma University	Academic, Ex-deputy Head of Department of MA	42	20	F	3.30pm Wed 1 Oct 2014 at researcher's home	60
Pilot 6	School of A, Department 3—PhD, Australia	Academic	43	13	M	2pm Friday 3 Oct 2014 at interviewee's home	98
Pilot 7	School of A, Department 3—Masters, Gamma University	Academic	30	7	F	3pm Tue 30 Sept 2014 at researcher's home	90
Pilot 8	School of A, Department 1—Masters, Gamma University	Academic and ex-Head of Communist Youth Union	29	7	M	10.30am Wed 17 Sept 2014 in department office	50
Pilot 9	Faculty B—PhD candidate, Australia	Academic and ex-Head of Communist Youth Union	35	10	M	7pm Wed 17 Sept 2014 at café	90

Appendix 12 Interview schedule—main study

	Position	Qualification	Age	Tenure (yrs)	Gender	Interview time	Duration (min)
School A							
Department 1 (23 staff)	12						
A1.1	Head of Department	PhD (Gamma University)	40	17	M	10am Tues 12 May 2015 at interviewee's office	90
A1.2 (Pilot 3)	Deputy Head of Department	Master, PhD Candidate (Gamma University)	33	10	F	Pilot 3	
A1.3	Lecturer, Director of Short Course Program	PhD (Australia)	43	18	M	9am Mon 25 May 2015 at department office	68
A1.4	Lecturer	Master	28	5	M	2pm Tue 9 June 2015 at department office	30
A1.5	Senior Lecturer	Master (Australia), PhD Candidate	42	17	F	8.15am Mon 11 May 2015 at teacher's room, building D1	73
A1.6	Lecturer, Vice-president of University Youth Union	Master (Gamma University)	33	10	M	8pm Fri 19 June 2015 at interviewee's house	72
A1.7 (Pilot 8)	Lecturer	Master	30	7	M	Pilot 8	
A1.8	Lecturer	Master (Singapore)	29	6	F	2pm Fri 15 May 2015 at café	72
A1.9	Lecturer	Master (Gamma University)	28	5	F	1.30pm Tues 12 May 2015 at department office	75

	Position	Qualification	Age	Tenure (yrs)	Gender	Interview time	Duration (min)
A1.10	Lecturer	Master (Gamma University)	34	11	F	Afternoon Tue 12 May 2015 at café	73
A1.11	Lecturer, Youth Union	Bachelor (Gamma University)	31	8	M	9am Wed 13 May 2015 at café	62
A1.12	Lecturer, President of School Youth Union	Bachelor (Gamma University)	27	4	M	2pm Wed 13 May 2015 at department office	56
Department 2 (15 staff)	9						
A2.1	Head of Department, Deputy Head of School	Associate Professor, PhD Korea	42	15	M	2pm Tue 26 May 2015 at interviewee's office	79
A2.2	Deputy Head of Department	PhD Gamma University	40	17	M	9am Mon 18 May 2015 at department office	80
A2.3	Lecturer	Professor, PhD Gamma University	55	30	M	10am Wed 27 May 2015 at department office	49
A2.4	Lecturer, ex-Head of Department	PhD Gamma University	50	25	F	9am Thurs 28 May 2015 at department office	76
A2.5	Lecturer	PhD Gamma University	34	11	F	9.30am Thurs 14 May 2015, at interviewee's house	71
A2.6	Lecturer	PhD Gamma University	36	13	F	10am Tue 26 May 2015, at department office	41
A2.7	Lecturer	PhD Gamma University	36	13	F	2pm Mon 8 June 2015 at department office	50

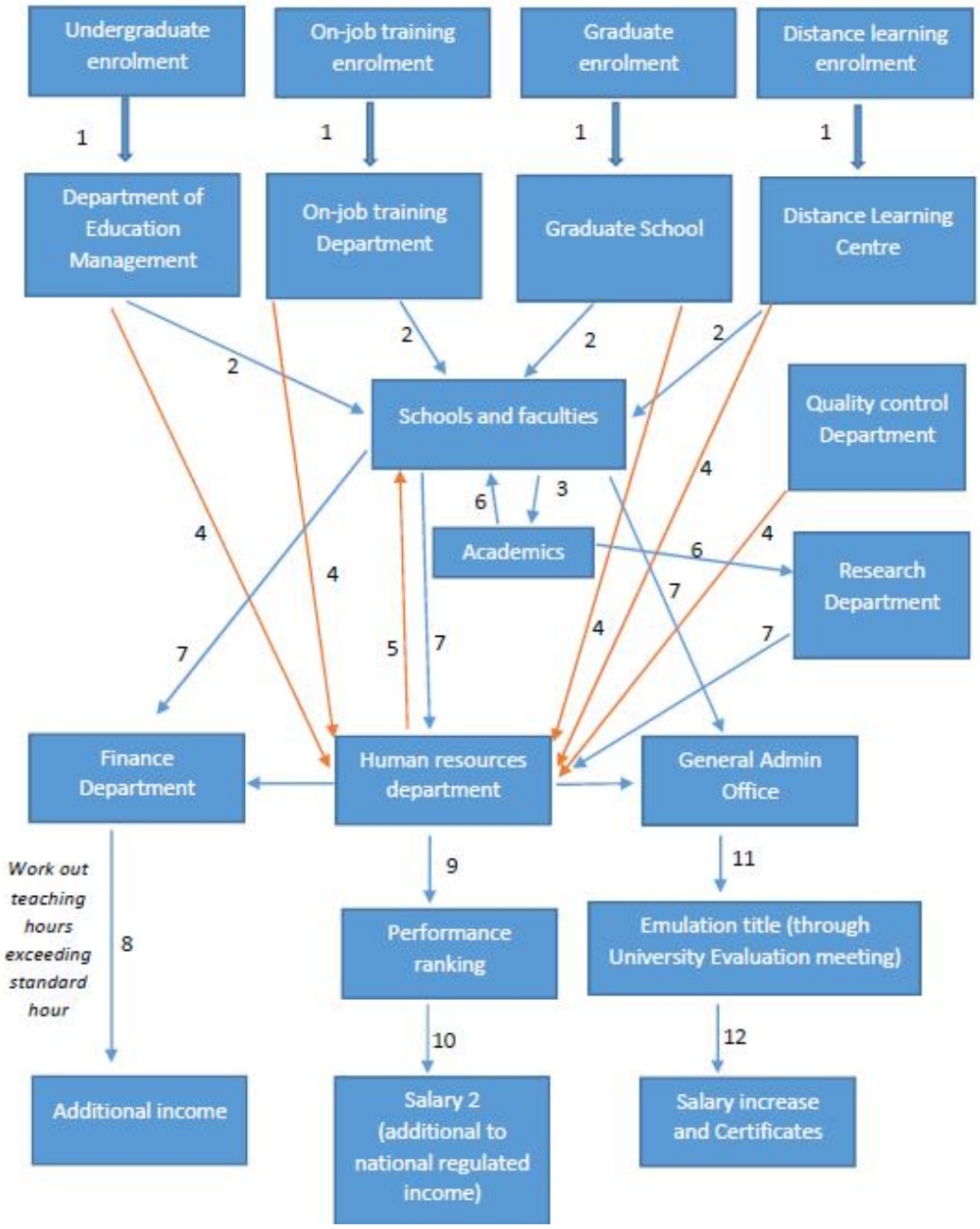
	Position	Qualification	Age	Tenure (yrs)	Gender	Interview time	Duration (min)
A2.8	Lecturer	PhD candidate Gamma University, Master Australia	39	16	F	3pm Mon 18 May at interviewee's house	65
A2.9	Lecturer	PhD Gamma University	37	14	M	9am Fri 22 May 2015 at department office	34
Department 3 (16 staff)	10						
A3.1	Head of Department	Associate Professor, PhD Germany, Master and Bachelor Gamma University	41	14	F	6pm Tue 19 May 2015, at interviewee's office	
A3.2	Deputy Head of Department	Associate Professor, PhD Gamma University	39	16	M	10am Sat 16 May 2015 at teacher's room, building D1	76
A3.3	Lecturer	PhD candidate Gamma University, Master and Bachelor Gamma University	36	13	F	2pm Thurs 28 May 2015, Teacher room building D1	42
A3.4	Lecturer	Master, United Kingdom, Bachelor Gamma University	35	12	M	3.30 pm Wed 20 May 2015 at teacher room building D2	44
A3.5	Lecturer, President of School Labour Union	PhD Gamma University, Master, Bachelor Gamma University	38	15	M	2pm Fri 22 May 2015, at building H7	75
A3.6	Lecturer	PhD Australia, Master and Bachelor Gamma University	38	15	M	2pm Fri 29 August 2014 at interviewee's house	
A3.7	Lecturer (ex-Deputy Head of Department)	PhD Gamma University, Master, Bachelor Gamma University	39	16	F	10am Sat 23 May 2015, at café	73

	Position	Qualification	Age	Tenure (yrs)	Gender	Interview time	Duration (min)
A3.8	Lecturer	Master, United Kingdom, PhD Candidate Gamma University, Bachelor Gamma University	32	9	F	11am Tue 19 May 2015 at Building D2, Gamma University	45
A3.9	Lecturer	Master (Gamma University, PhD Candidate	33	10	F	2pm Wed 20 August 2014 at researcher's house	
A3.10	Lecturer	Master (Gamma University), PhD Candidate	35	12	F	4pm Wed 3 June 2015, at interviewee's house	47
Department 4 (12 staff)	7						
A4.1	Deputy Head of Department	PhD Gamma University, Master and Bachelor Gamma University	39	15	F	3pm Thurs 28 May 2015, Building 7	46
A4.2 (pilot 5)	Lecturer	PhD Gamma University, Master and Bachelor Gamma University	40	17	F	3pm Thurs 4th June 2015 at researcher's house	
A4.3	Lecturer, Head of School	Professor, PhD Gamma University, Bachelor Gamma University	55	32	M	2pm Tue 9th June 2015 at interviewee's office	72
A4.4	Lecturer, ex-Head of Department	Associate Professor, PhD Gamma University, Bachelor University	55	32	M	9am Wed 3rd June 2015 at department office	36
A4.5	Lecturer	Master and Bachelor Gamma University	34	11	F	10am Mon 1st June 2015 at department office	46
A4.6	Lecturer	Bachelor Gamma University	55	32	M	9am Sat 30 May 2015 at interviewee's house	47

	Position	Qualification	Age	Tenure (yrs)	Gender	Interview time	Duration (min)
A4.7	Lecturer	Associate Professor, PhD Gamma University, Master and Bachelor Gamma University	37	14	F	9am Tue 26 May 2015 at department office	40
Faculty B	6						
B1	Head of Faculty, Lecturer	Associate Professor, PhD at Gamma University	54	30	F	3pm 11 June 2015, at department office	47
B2	Deputy Head of Faculty, Lecturer	Associate Professor, PhD at Gamma University, Master, Australia	38	15	M	2pm 10 June 2015, at department office	40
B3	Deputy Head of Department, Lecturer	Master, Gamma University	45	22	M	4pm Wed 3 June 2015 at department office	47
B4	Lecturer	Master, Gamma University	53	30	F	8pm 6 June 2015, at interviewee's house	38
B5	Head of Department Lecturer	PhD, Gamma University	40	17	F	3pm 3 June 2015, at department office	43
B6	Lecturer	PhD, Gamma University	58	30	M	2pm 5 June 2015 at interviewee's house	120
General Admin. Office							
GO1 (Pilot 1)	Deputy Head of General Administration Office	Master (Gamma University)	35	10	F	5pm Fri 20 Sept 2014 in interviewee's office	71
Emulation Committee							

	Position	Qualification	Age	Tenure (yrs)	Gender	Interview time	Duration (min)
EC1	University President	Professor (Gamma University)	55	30	M	2pm 6 July 2015, at interviewee's office	20
EC2	University Vice-president (Education)	Associate Professor (Gamma University)	55	28	M	11am 13 July 2015 at interviewee's office	52
EC3	Vice-president (Research)	Associate Professor (Gamma University)	54	26	M	11am Wed 21 May 2015, at interviewee's office	20
EC3	Head of Education Department	Associate Professor (Gamma University)	60	35	M	7pm 1 July 2015, at interviewee's home	60
EC4	Deputy Head of Quality Assurance Department	Master, PhD candidate (Gamma University)	47	5	M	11 am 22 May 2015, at interviewee's office	75
EC5	Labour Union President and l at School AA	PhD, Master, Bachelor (Gamma University)	44	21	M	10 am Fri 29 May 2015, at Labour Union office	58
EC6	Youth Union President, Lecturer	Master (Gamma University)	36	12	M	3pm 1 June 2015 at interviewee's office	32
EC7	Head of International Business School	Associate Professor Gamma University	58	32	M	4 pm 14 July 2015, at interviewee's office	60
EC8	Deputy Head of Human Resource Department	PhD (UK), Master (Gamma University)	40	16	M	2pm 8 June 2015, at interviewee's office	38
MOET							
FD1	Head of Financial Planning Department	Associate Professor (Gamma University)	56		M	11am 19 June 2015, at interviewee's office	44

Appendix 13: Operation of Gamma University



Arrow 1: There are four departments that are responsible for managing each education program: the Education Management Department is responsible for admission of undergraduate program, the On-job Training Department is responsible for admission of on-job training students, the Graduate School is responsible for admission of graduate students and the Distance Learning Centre is responsible for admission of distance learning students.

Arrow 2: The above departments manage the education program and work out the timetable for their enrolled students. Teaching schedules are then sent to the relevant schools and faculties.

Arrow 3: School and faculties allocate teaching classes to their academics.

Arrow 4: At the end of the academic year, Education Management Department, On-job Training Department, Graduate School and Distance-Learning Department, together with the Quality Control Department, send their reports regarding any violation of work disciplines or ethics by academics during the year to the Human Resource Department.

Arrow 5: The Human Resource Department consolidates all information and send reports to each school and faculty.

Arrow 6: At the same time, academics send information about their work done through the self-evaluation report to their department and school, and their research performance report to the Research Department.

Arrow 7: The school management makes decisions on performance rankings, based on the academics' self-evaluations and the assessment of teaching and research performance and work ethics in the department and school evaluation meetings. They then pass the Teaching report to the Finance Department and report on the academics' performance rankings to the HRD.

Arrows 9 and 10: Based on the reports sent by the schools and faculties, the HRD determines salary part 2 for academics and send this decision to the Finance Department for implementation.

Arrow 8: At the same time, the Finance Department processes the additional income from teaching for academics, based on the teaching reports sent by the schools and faculties. They determine the number of teaching hours that exceed the standard teaching hours for each academic and then calculate the extra income for academics.

Arrow 11: Schools and faculties send their reports on the voting results for nominated emulation titles to the General Administration Office. The General Administration Office summarises all information about the academics' teaching hours, research hours and their vote counts from the schools and departments' evaluation meetings. This consolidated evaluation report is used in the evaluation meeting at the university level, where

performance of academics is assessed for the last time to determine the emulation titles that they will receive.

Arrow 12: The emulation titles determine the salary increase of academics. (Further details of the way the performance of academics is assessed at the various levels by the various departments is discussed in detail in the following appendices.)

Appendix 14: Calculation of equivalent standard teaching hours

Calculation of standard teaching hours for emulation title assessment

Academics calculate their teaching hours for emulation title assessment purposes by adding actual lecturing hours and equivalent standard hours of other teaching-related activities such as examination question writing, examination paper marking and research supervision. They convert other teaching-related activities into standard hours through the rate paid for these activities. Thus, teaching hours for emulation title assessment can include all activities relating to teaching.

For example, one standard teaching hour for an undergraduate is paid VND 65,000, and one examination paper marking is paid VND 5,000, so marking 13 examination papers is equal to one standard teaching hour; supervision for one special-topic thesis for an undergraduate is paid VND 450,000, equivalent to seven standard teaching hours. The pay rate for one standard teaching hour depends on several factors: the level of the academic (normal academic, senior or advanced lecturers), student types (undergraduate, postgraduate, on-job training student, distance learning student, etc.), class size, class time and class location. For example, a Level 1 academic is paid VND 65,000 for one standard teaching hour for an undergraduate class of less than 70 students, where the lecture is delivered during the day-time and on campus. If the same class is taught by a senior lecturer, the pay is VND 72,500 per standard teaching hour.

Calculation of standard teaching hours for income determination

For income determination purpose, the academics report the raw number of teaching hours, along with their details of class size, types and times. For example, if a normal academic teaches 400 hours and the required teaching hours is 280, then he/she can receive extra income for 120 hours. However, the calculation of teaching hours for the purpose of extra income determination is different from the teaching hours used to determine salary part 2. Teaching hours used to determine salary part 2 for an academic do not take into account different factors such as the level of the academic, class size, class time or number of students; that is, it is raw teaching hours. In contrast, to determine teaching hours exceeding the requirement does take into account all of these factors and is called ‘standard teaching hour’. Normally, a standard teaching hour is greater than a raw teaching hour because a standard teaching hour takes into account various factors. For example, if an academic teaches six classes with different hours, types of students, time and location, they can

calculate the equivalent standard teaching hours to determine the extra income she can receive. Then they can determine how many standard hours they have taught that exceed the standard teaching hours requirement. The calculation of standard teaching hours is done using the teaching report, as showed in appendix 18.

After total equivalent standard teaching hours is calculated, the Finance Department can work out how many hours that exceed the required teaching hours and then determine the extra income from teaching that the academic has earned, by multiplying this number with the pay rate per standard teaching hour.

Appendix 15: Reduction rates of teaching hours for academic-managers

Additional position	Teaching hours (% of standard teaching hours)
University President	15
Vice-presidents and Chairman of University Committee	20
Head of functional departments	25
Deputy Heads of functional departments	30
Head of School/Faculty (more than 40 academics and 250 undergraduate students/less than 40 academics and 250 undergraduate students)	70–75
Deputy Head of School/Faculties (more than 40 academics and 250 undergraduate students/less than 40 academics and 250 undergraduate students)	75/80
Head of academic departments	80
Deputy Head of academics departments	85
Secretary of Communist Party at university level, President of Labour Union	70
Deputy Secretary of University Communist Party, Vice-president of Labour Union, Head of People Inspection, Head of University Women Issues Unit	80
President of Ex-soldiers Group	55
Secretary of Hochiminh Communist Youth Union at university level	30
Deputy Secretary of Hochiminh Communist Youth Union at university level	50

Calculation of standard teaching hours for an academic who also holds the position of Deputy Head of Department

If an academic normally has 280 standard teaching hours but is at the same time Deputy Head of an academic department and Deputy Secretary of the Communist Youth Union, then the total reduction for teaching hours will be 50% (highest reduction) + 30% x 15% (second-highest reduction) = 54.5%, so the number of teaching hours he needs to complete is 280 hours x (100%-54.5%), equalling 128 teaching hours.

Appendix 16: Student evaluation form

Feedback form for academics at Gamma University

Semester 2, 2014-2015

Complying with Requirement(*) about collecting feedback from learners about teaching performance of academics, University management board asks you to provide honest and constructive feedback so that your lecturers can improve their teaching, which can help you to improve your learning results.

Your feedback is confidential and will only be used for teaching evaluation purposes.

I. General information

Name of course: ……

Lecturer: …….

II. Please give your opinion regarding the below criteria according to score from 1 to 5 (1: Strongly disagree, 2: Disagree, 3: Neutral, 4: Agree, 5: Strongly agree)

Teaching aspects	**Score**				
	1	2	3	4	5
Teaching skills					
Lecturer carefully prepared lectures content					
Lecturer covered all learning objectives in the course outline					
Lecturer can attract students to the lectures					
Lecturer skilfully used teaching technology and tools in the classroom					
Lecturer provided adequate study materials					
Teaching manner					
Lecturer was punctual in lectures (start and end the lectures on time)					
Lecturer taught all required hours for the course					
Lecturer had appropriate dressing style according to standard					
Lecturer had appropriate language used in lectures according to academic standard					
Lecturer was enthusiastic and cared about students					
Lecturer was fair in marking and evaluating students' performance					
Overall evaluation					
Were you satisfied with the lecturer's performance in this course					

Besides the above criteria, do you have any other comments to improve teaching performance of the lecturer?

……
……

Thank you very much for your cooperation!

(*) In the original Feedback form, the Vietnamese word ‘requirement’ is capitalised.

Appendix 17: Calculation of research hours

Research hours are allocated to each participant in different research project levels as in the table below.

Research hours for research projects

	Leading researcher	Secretary	Participating researchers
Research project at national level	2,000 hours	1,000 hours	200 hours
Research project at Ministry, city level	1,000 hours	500 hours	150 hours
Research project at university level	500 hours	250 hours	50 hours

Research hours for writing textbooks and reference books

	Chief editor	All participants
Textbook published first time	1,000 hours	4,000 hours
Subsequent editions published with modifications (1/5 first edition)	200 hours	800 hours
Published reference book	500 hours	2,000 hours
Study guide accredited by University Academics Committees	250 hours	1,000 hours

Research hours for developing course contents

	Chief editor	Total hours for all participants
Postgraduate courses	700 hours	1,300 hours
Undergraduate courses	500 hours	1,000 hours

Research hours for journal articles

Journals	Research hours per article
International ISI journals	1,000 hours
International non-ISI journals	400 hours
Domestic specialised journals	300 hours
Other journals	150 hours

Research hours for conference papers

Type of conference	Hours per paper
International conference	500 hours
National conference	250 hours
University conference	150 hours
Conference, seminar at school level	50 hours

Research hours for translating foreign language study materials:

For translator: 1,000 hours/100 original pages

For editor: 250 hours/100 original pages.

Research hours for writing dictionaries:

General Dictionaries: 5 hours/definition

Specialised Dictionaries: 2 hours/definition

Bi-language Dictionaries: 3 hours/definition.

Research hours for supervising student research that is given an award

Type of award	University level	Ministry level
First Prize	200 hours	1,000 hours
Second Prize	150 hours	600 hours
Third Prize	100 hours	300 hours
Encouragement Prize	50 hours	200 hours
Award at school level 20 hours		

Appendix 18: Teaching report

Gamma University

Faculty/School: ……..

Department: ……..

REPORT OF TEACHING AND SUPERVISON

Semester 2/2015-2016

No.	Name	Full-time on campus, undergraduate																			
		No. in class	No. of lecture & revision hours	No. of students supervised	Location	No. of class	No of lecture & revision hours	No. of students supervised	Location	No. of class	No. of lecture & revision hours	No. of students supervised	Location	No. of class	No. of lecture & revision hours	No. of students supervised	Location	No. of class	No. of lecture & revision hours	No. of students supervised	Location

Confirmed by Head of Department

Name and signature

Date:

Academic:

Name and signature:

Appendix 19: Research report (for academics)

School: …….

Department: ……

No.	Name	Research project	Journal articles	Conference papers	Textbook/ study materials	Other research activities	Total research hours done	Transfer from last year (**)	Target research hours (*)	Balance

Date: ……

Confirmed by Head of Department (***)

Notes:

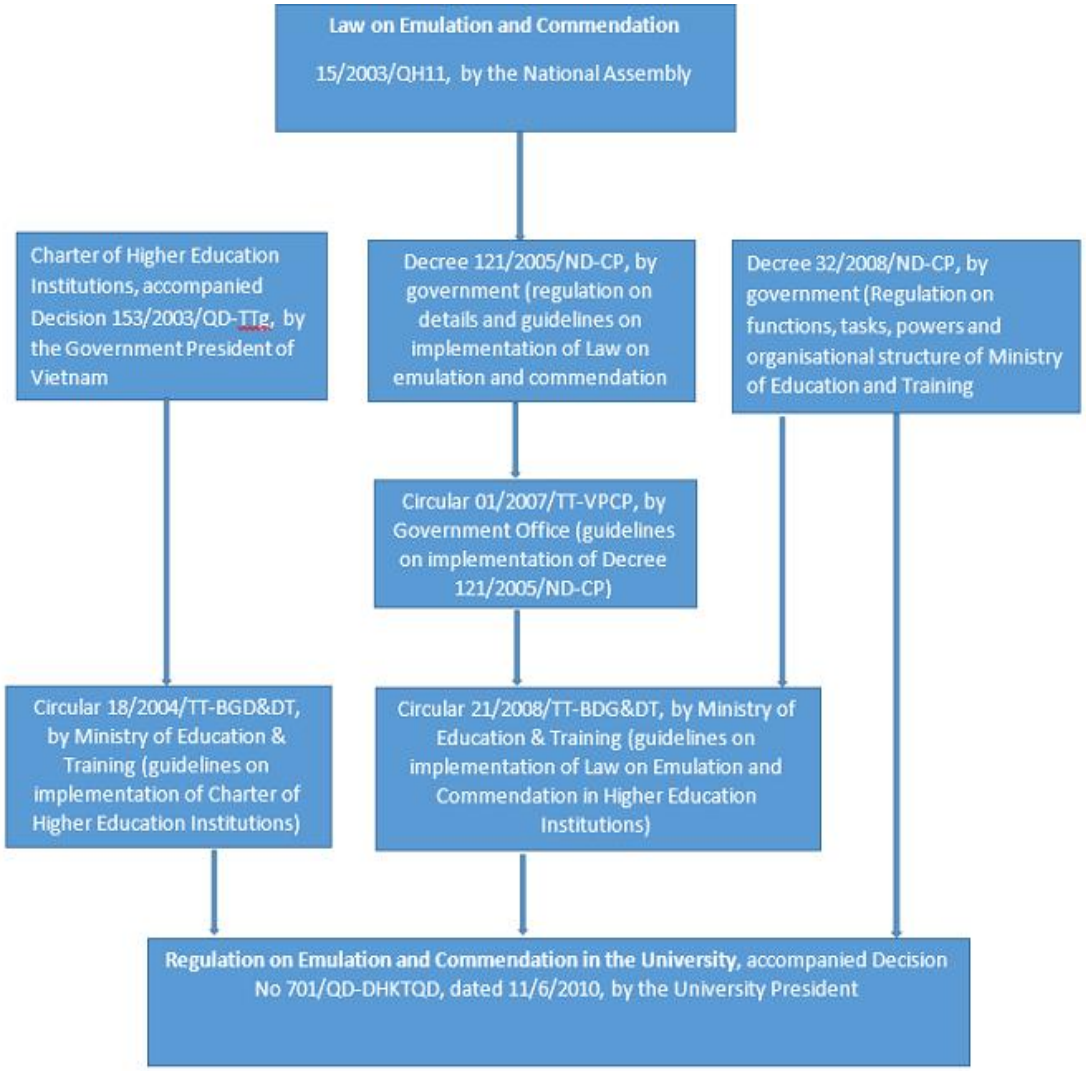
(*) Target research hours for academics is 500 hours, for senior lecturers and associate professors, 600 hours and for professors, 700 hours.

(**) Academics are allowed to transfer unused research hours from last year but not exceeding 50% of current year research hours.

(***) Head of department is responsible for checking accuracy of research hours report before sending to the Research Department.

Appendix 20: Legal framework for the performance measurement system at Gamma University

The legal framework for the university's official performance measurement system is presented below, as indicated in the Regulation on Emulation and Commendation in the University. Legal documents providing guidance for the university in the implementation of the performance evaluation for emulation purposes are issued directly by the MOET, which is the ministry that is directly responsible for the operation of Gamma University.



Appendix 21: Self-evaluation form

M1

MINISTRY OF EDUCATION AND TRAINING
GAMMA UNIVERSITY

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom-Happiness

Department/School:

SELF-EVALUATION REPORT

Academic year ……

(For academics)

Name: ..... Gender: ……

Qualification: ……...……..

Position (department/school/faculty): ……..….

I. RESPONSIBILITIES *(please list all assigned responsibilities):*

.....

.....

.....

.....

II. SELF-EVALUATION OF PERFORMANCE:

1. Compliance with nation's rules, regulations and policies, and the University's regulations

.....

.....

.....

2. Compliance with work disciplines:

- Compliance with work rules and disciplines:

.....

.....

- Number of days off (with and without reasons): .....

.....

3. Evaluation of performance:

- *Teaching*:

+ Number of teaching hours (please state the reason if you did not meet the target): .....

.....

+ Number of thesis and large essays supervised: …….

+ Met deadline for marking of tests, assignments, final examination, theses:

.....

.....

+ Evaluation of teaching quality:

.....

.....

.....

.....

- *Number of research projects, textbooks, teaching materials:*

.....

.....

.....

- *Failed to return or late return of reports, failed to attend meetings without good reasons:*

.....

.....

-*Awareness of self-learning and self-development:*

.....

.....

- *Other tasks (social activities, common activities, if in the progress of further study, must have report)*

.....

.....

.....

.....

4. Self-performance ranking (Not accomplishment of duties, Accomplishment of duties, Good accomplishment of duties, Excellent accomplishment of duties):

.....

.....

Date month year

III. **COMMENTS BY HEAD OF DEPARTMENT**

Signature

Appendix 22: Voting card

Department……. Date:

Emulation titles Name	Advanced Labourer	Grassroots Emulation Fighter	Emulation Fighter at Ministerial Level	Excellence Certificate of Minister
A				
B				
C				
….				

Appendix 23: Evaluation report—school level

Form BB 2

GAMMA UNIVERSITY

Emulation and Commendation Committee

School/Faculty: ……..

SOCIALIST REPUBLIC OF VIETNAM
Independent – Freedom - Happiness

Hanoi, date…month….year….

MEETING REPORT

Emulation and Commendation for academic year 2014-2015

(Form for group 1 units)

1. Time and location:

Emulation and Commendation Committee of School/Faculty... held a meeting at ….. hour …, date ….. month ….. year… at (location)…….

2. Chair and members

Comrade……, Chair of Emulation and Commendation Committee of School/Faculty... chaired the meeting.

Total members of Committee: ….. comrades, including:

TT	Name	Position
1		
2		
…		

Attended: ..... comrade
Non-attended: …… comrade
Secretary: Comrade: ……..

3. Meeting agenda: …….

4. Voting and voting results: Members of vote count team:

1. *Comrade: …….. Team leader*
2. *Comrade: …….. Member*
3. *Comrade: ……. Member*

Voting results:

TT	Name	Emulation titles nominated	Approval votes/total votes	Rate %
1				
2				
…				

5. Conclusion of Chair of Committee

TT	Name	Emulation titles nominated	Approval votes/total votes	Rate %
1				
2				
…				

Secretary
(Name and signature)

Chair
(Name and signature)

Appendix 24: Evaluation report—department level

Form BB 2

School: ……

Department: ……

SOCIALIST REPULIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, date…month…year….

MEETING REPORT

Emulation and Commendation for academic year 2014-2015

(Form for units belonging to group 1 unit)

1. Time and location of meeting

Department …. under School/Faculty... held a meeting at …hour …, date ….. month ….. year..… at…….

2. Members:

- Total staff of department: ……. comrade

- Attended: ……. comrade

- Non-attended: …… comrade

(Reason for non-attendance: ….)

- Chair of the meeting: Comrade……, Position:
- Secretary: ……, Position:

3. Meeting agenda: …….

4. Voting and vote count: Members of vote count team:

1. *Comrade: …….. Team leader*
2. *Comrade: …….. Member*
3. *Comrade: …….. Member*

Voting results:

No.	Name	Emulation titles nominated	Approval votes/total votes	Rate %
1				
2				
…				

5. Conclusion of Chair of meeting:

No.	Name	Emulation titles nominated	Approval votes/total votes	Rate %
1				
2				
…				

Secretary
(Name and signature)

Chair
(Name and signature)

Appendix 25: Nomination forms for Advanced Labourer

NOMINATION LIST FOR ADVANCED LABOURER ACADEMIC YEAR 2014-2015

School/Faculty: .....

Form A1a: Must be typed

(For academics)

No	Name	Teaching activities					Research Activities									Nomination for Advanced Labourer—No. of votes		Notes
		Lecture hours	No. of theses supervised	No. of assignments, research projects supervised	No. of PhD theses supervised	Total teaching hours	No. of research projects (leader or member)				No. of research projects supervised	No. of textbooks, reference books published		No. of journal articles, conference papers	Total research hours	Dept level	School level	
							State	Ministry	Uni	Other		Editor	Member					

Notes:

- *Those who did not achieve minimum teaching hours must give reasons and list other activities done in the Notes section.*
- *In section Number of research project: must clearly indicate if the academic is leader or member.*

President of Labour Union

Date:

Head of School/Faculty:

Appendix 26: Nomination form for Grassroots Emulation Fighter

NOMINATION LIST FOR GRASSROOTS EMULATION FIGHTER ACADEMIC YEAR 2014-2015

School/Faculty: …….

Form A2a: must be typed

(For academics)

No.	Name	Teaching		No. of awards for student research supervision at Ministry level	Research								Initiatives in teaching, research, and administrative activities	Nomination for Grassroots Emulation Fighter (approval vote/total vote)		Performance rankings by school/department
		Actual lecture hours	Equivalent teaching hours		Research project with good quality				Textbook, reference books and study materials finished		Journal articles, conference papers	Total research hours		At department	At School/Faculty	
					State level	Ministry level	Uni level	External organisation	Chief editor	Member						

Notes:

- *In section Number of research project: must clearly indicate if the academic is leader or member.*
- *There must be evidence for initiatives, authorship of research projects, journal articles, textbooks, reference books, study materials, certificates for award-winning student research supervision at Ministry or state levels.*

President of Labour Union

Date:

Head of School/Faculty:

Appendix 27: Nomination form for Emulation Fighter at Ministry Level

NOMINATION LIST FOR EMULATION FIGHTER AT MINISTRY LEVEL ACADEMIC YEAR 2014-2015

School/Faculty: ……...

(For academics)

Form A2c: must be typed

No.	Name	Actual lecture hours	Total equivalent teaching hours	Total research hours	No. of awards for student research supervision at Ministry level	Research project with good quality		Initiatives in teaching, research, and administrative activities	Nomination for Grassroots Emulation Fighter (approval vote/total vote)		Year achieving Grassroots Emulation Fighter		
						State level	Ministry level		Department level	School/ Faculty level	2012-2013	2013-2014	2014-2015

Notes:

- *In section Number of research project: must clearly indicate if the academic is leader or member.*
- *There must be evidence for initiatives, authorship of research projects, journal articles, textbooks, reference books, study materials, certificates for award-winning student research supervision at Ministry or state levels.*

President of Labour Union

Date:

Head of School/Faculty:

Appendix 28: Compensation structure for academics, academic-managers and university managers

Compensation structure for academics, academic-managers and university managers

	Basic salary	**Additional salary (Salary 2)**	**Extra income (from teaching)**	**Other compensations**
Elements	1.Basic salary 2.Salary increase every 3 years 3. Early salary increase	Salary 2	Extra income	Other activities with direct payments Rewards Certificate of Excellence External sources of income
Sources	Government	University	University	Government and university External organisations
Conditions	1. Meet teaching hours requirement 2. Achieve 3 years of Advanced Labourer 3. Achieved 2 consecutive years of Grassroots Emulation Fighter	1. Meet teaching hours and research hours 2. Meet other qualitative requirements: compliance with work disciplines, ethics, rules and laws	Exceed minimum teaching requirement	Have achieved Emulation titles: Advanced Labourer, Emulation Fighter at Grassroots level, Ministry level, national level Have international publications