

**A Critical Investigation of the Exercise of Power
Embedded into Performance Measurement Systems
in the Higher Education Sector**

By

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A thesis submitted as partial fulfilment for the degree of Doctor of
Philosophy

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July 2019

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Acknowledgements

I sometimes find it hard to express my gratitude and emotions in words, but I am going to try.

I was very lucky to have Professor Christine Cooper, Dr Andrea Coulson and Professor David Cooper as my supervisors. They were very nice and always there to listen to my stories and to help me go through some difficulties in my life. As supervisors, they were patient, guiding me through the whole PhD program. I would like to thank their constructive insights, professional guidance and endless support during my academic life. Were it not for their encouragement and support, I would never have finished my thesis.

My gratitude should also be given to my PhD friends and academics in the Accounting and Finance department. My PhD friends, including Tom Neal, Pair Parichat, Annie Hsu, Thorgal KcKnight, Jun Qiu and Ding Fang were always there to listen to my 'moaning' about my PhD progress and difficulties. For academics, I would like to thank Dr Daniela Senkl for giving me useful comments. I really appreciated her help when I was struggled to find academics to read my work during the final stage.

I am grateful to my parents, Liangwei Wu and Cuirong Hu, for their endless and consistent encouragement, understanding and support during my whole life.

My final gratitude is dedicated to myself for insisting on completing this PhD program. I will never forget those numerous afternoons and evenings that I spent in Glasgow University library level 7 trying my hardest to figure out how power transforms between different dimensions; what kind of words that I use to describe this transforming process; and how I analyse my data. I will never forget those sleepless nights, which led me to depression and bad health while analysing my data.

Abstract

In order to pursue 'business-like' efficiency, and in keeping with 'neoliberal-rationality', a growing number of universities around the world have come to favour adopting PMSs (performance measurement systems) to evaluate their and their staff's performance. This thesis is aimed at investigating how senior managers in higher education institutions implement various PMSs and how faculty members understand and feel about these PMSs. This thesis argues that PMSs are not just simple accounting technologies, but tools for management teams to use to manage and control people through the exercising of power. To complete this research, a qualitative research design and a case study were used due to the nature of this research and my interpretivist stance. A total of 35 semi-structured interviews were conducted, with interviewees from different departments with various backgrounds and job positions in a British university.

Lukes' (2005) three dimensions of power as the lead theoretical framework was applied to analyse the power relations. Development for International Development's (2009) political economy analysis and Cooper and Sherer's (1984) political economy of accounting were used to identify senior managers' real interests. Alvesson and Spicer's (2012) functional stupidity was adopted to further explain a general status of academia in the UK.

It concludes that PMSs used by the senior managers in the case university did not create positive feelings according to the majority of faculty members. However, the PMS systems did impact on staff and they did serve to reinforce the values of senior management. The PMSs serve as a kind of media through which the senior managers can visibly and invisibly manifest different dimensions of power, and the most insidious and strongest power enables the powerful to alter the management culture. The senior managers' political and economic interests largely determine how they utilise PMSs. The dominant contribution of the thesis is its application of the Lukes' theoretical framework, aligned to a political economy approach to understanding the impact of PMSs in the case university. It is hoped that this thesis constructs a strong empirical foundation for future research and future researchers can be inspired by this work.

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List of Abbreviations

ACA	Academics
ADM	Administrators
BSC	Balanced Scorecard
CIAC	Continuous Improvement and Assessment Committee
DELNI	Department for Employment and Learning
DFID	Development for International Development
FMADM	Fuzzy Multiple Attribute Decision Making
HEFCE	Higher Education Funding Council for England
HEFCW	Higher Education Funding Council for Wales
KPI	Key Performance Indicator
KEF	Knowledge Exchange Framework
KBS	Knowledge Balance Sheets
LTIF	Learning and Teaching Infrastructure Funding
MA	Operational Managers
NSS	National Student Survey
PMS(s)	Performance measurement system(s)
PMSA	Performance measurement system A
PMSB	Performance measurement system B
PEA	Political Economy of Accounting
QAA	Quality Assurance Agency
RAE	Research Assessment Exercise
REF	Research Excellence Framework
ROA	Return on Assets
SMART	Strategic Measurement Analysis and Reporting Techniques
SCF	Scottish Funding Council
TQM	Total Quality Management
TEF	Teaching Excellence Framework
UGC	University Grants Council

Chapter 1 Introduction

1.1 Overview

This thesis is aimed at investigating how senior managers in higher education institutions implement various performance measurement systems (PMSs) to exercise their power and how faculty members feel about these PMSs. A PMS is defined as a strategic management approach to performance measurement and evaluation which is mainly based on an organisation's strategies, values and missions (Sayed, 2013). PMSs are normally made of different perspectives/metrics, indicators and targets, and the idea behind these PMSs is strongly driven by political and economic needs and interests (Bourne, *et al.*, 2000; Keller, 2011; Nistor, 2009; Neely *et al.*, 1995; Ramia and Carney, 2003). This thesis argues that PMSs are not just simple accounting technologies, but tools for management teams to use in order to manage and control people through the exercise of power. It is worthwhile to explore the adoption of PMSs in the higher education sector because these systems have led to significant changes and challenges to the mentality and legitimacy of higher education, thus gradually replacing the traditional ideology of higher education (see Section 3.3).

It is important to study various PMSs, their influences and how actors use them. In a broad sense, many PMS frameworks and techniques, including balanced scorecard (BSC), strategic measurement analysis and reporting techniques and total quality management have been successfully created and developed by accounting researchers or consulting firms for different organisations since the early 1980s (Dixson *et al.*, 1990; Globerson, 1996; Kapan and Norton, 1992; 1996; Neely *et al.*, 1995; 1996). When studying at University of Glasgow as a postgraduate student, I critically reviewed and compared the implementation of the BSCs in both private and public sectors. To fulfil this, hospitality and tourism sectors were selected as representatives for the private sector, while healthcare and education industries were chosen as representatives for the public sector. I found that the literature regarding the implementation of the BSC in the not-for-profit sector, such as the higher education sector, was not as extensively investigated as that of for-profit sector in the UK, so I ended up having a serious concern about how senior managers in higher education

make full use of the BSC or BSC-like performance measurement systems to enhance the performance of universities. Furthermore, I even wanted to design a 'perfect' BSC to suit British universities when I started my PhD at University of Strathclyde. However, due to more reading and research, my pre-formed viewpoint and understanding of PMSs have subversively changed. That is how I have developed the rationale of this thesis, and why I conducted a case study in a British university in the end.

Within my research context, the management team in the case university are adopting two BSC-like performance measurement systems, including the PMSA (performance measurement system A) and the PMSB (performance measurement system B), to measure their employees' and professors' performance respectively. The PMSA has been utilised to annually measure the performance of all members, including teaching and non-teaching staff during the 2010s. The Principal advocated that the attempt of exploiting this PMSA to encourage every single member to contribute to the accomplishment of the university's strategic objectives and on-going professional development has been a tremendous success since its adoption. Indeed, this university is highly committed to ensuring that all members are managed in an effective way. More recently, the PMSB was created as a one-off evaluation system for professors only, and it occurred once to divide professors into four groups. It was utilised to guide professors not only to focus on what matters the most, but also to support their career development and succession planning. These two systems are recognised as two important frameworks to establish meaningful and regular discussions and communications between staff (e.g. faculty members and academics) and their managers (or nominees, e.g. department heads or top managers). By doing so, the senior management team of the university aim to foster a culture in which each employee is empowered to shoulder the responsibility of improving their own performance and development based on the strategic objectives of the Department/School/University. How to adopt these two PMSs by the senior managers in the case university will be shown in Section 5.5.

In this thesis, Lukes' (2005) three dimensions of power as the lead theoretical framework is applied to analyse the power relations both inside and outside universities. It is necessary to explore the pressure from the outside of universities since it is the pressure, for example, financial constraints (see Section 5.1), that drives

senior managers inside universities to carry out relevant actions, such as designing the PMSB for professors (see Section 5.5). According to Lukes (2005: 1), 'we need to think about power broadly rather than narrowly' and 'power is at its most effective when least observable'. As I will discuss in Chapter 3, power theory in social and political science comprises of several traditions (Flyvbjerg, 2001), and the nature of power is *not mutually exclusive* but *interchangeable, exchangeable, transformable* and *rotational*. Although Lukes was deeply affected by both Foucault's and Bourdieu's works as stated in his book, his power theory outlines a considerably clear conceptual map for me to make sense of different dimensions of power in the context of higher education. Specifically, the first dimension of power suggests that the powerful secure the compliance of subordinates by making overt decisions. The second dimension of power is associated with making both decisions and non-decisions. Here, non-decision is also a kind of decision used by the powerful to keep all potential issues off the political agenda. Compared to the first two dimensions, the third dimension of power occurs as domination through shaping actors' preferences, understandings and behaviours, so that all the latent issues will be suppressed at the initial stage. However, three-dimensional views have their own criticisms as discussed in Chapter 3.

This thesis explores the adoption of PMSs in the higher education sector by using three steps. In the first step, desk research was carried out to examine the major reasons for numerous reforms and changes over the last 25 years within higher education. Foucault's (2008) understandings of the neo-liberalism and biopolitics were adopted to help me develop a broader insight into why the nature of higher education was transformed from a public trust and social good to a 'profit-seeking', or at least a goal-driven 'subject' (see Section 3.3). In other words, it is the widespread utilisation of 'neo-liberal rationalities' in this sector that has caused a long, controversial debate regarding the true essence of higher education. In the era of neoliberalism, individualism is largely encouraged to be more 'free' and 'entrepreneurial', so that capitalists can feel free to grasp every profit-making opportunity (Cooper, 2015). The changes regarding policies, regulations and reforms in the higher education sector can be understood as the short- and long-term effects of neoliberalism from political, economic and cultural dimensions. It is the governments who exercised their disciplinary power to make various policies, regulations and reforms and to implement various PMSs to measure universities around the world. Biopower in this case would

make people in this industry accept their roles and become subjects of these systems eventually.

Consequently, universities will have to change in line with the changes of neoliberal rationalities conveyed by governments, leading them to gradually bring in the new concept of 'managerialism' and PMSs. I would suggest that there is no exception within UK universities, and the British government has recognised the necessity of encouraging organisations in the public sector to be operated in a 'commercially focused' manner. Therefore, I looked at the status quo of the universities in the UK and explored how higher education was funded and regulated in the UK and in the context of the case university (in Chapter 5). In the meantime, DFID's (Development for International Development) political economy analysis was used to examine a context from three levels, including macro-level, sector-level and problem-driven level analyses.

In the second step, Lukes' (2005) power theory was used to analyse how the senior managers secured faculty members' compliance through three dimensions of power. I demonstrated that PMSs, such as the PMSA and the PMSB adopted by the senior managers were working as the media to manifest three dimensions of power, including the first dimension of power over decision-making, the second dimension of power over political agenda and the third dimension of power over interests and beliefs. Indeed, through PMSs, the senior managers could not only make both decisions and non-decisions, either intentionally or unintentionally, to control and mobilise the structural bias to keep potential issues off the agenda, but also normalise their own interests and beliefs as a new ideology in the case university. Most faculty members, especially academics were fully aware of three dimensions of power and exactly recognised that PMSs were more like a managerial problem rather than a solution. This is mainly caused by the fact that there were serious disconnections between their actual work and the work (new ideology) expected by the senior management team.

At the same time, DFID's (2009) political economy analysis as well as Cooper and Sherer's (1984) political economy of accounting were adopted to further identify the senior managers' real interests. It was suggested that senior managers largely embedded their political and economic interests into PMSs, so that they could alter

the focus of the faculty members' work to achieve commercialisation in the university. In fact, the business environment strongly determines the senior managers' interests, so they will have to adjust their interests in order to keep the stable operation and development of the university. For the faculty members, most of them fully recognised these senior managers' political and economic interests as a kind of ideology, but they could not feel free to challenge this authority and influence since they belong to the powerless under-structure in the hierarchy. I will discuss this in more detail in Chapter 6.

The third step is to extract and interpret implications based on the power analysis and political and economic analysis for each research question. I take one step forward to argue that PMSs, including the PMSA and the PMSB in the case university, were serving as the media to visibly and invisibly illustrate three dimensions of power. In addition, the senior management team intentionally and unintentionally exercised three dimensions of power through various PMSs to construct a 'panoptic' mechanism or discipline in the 'disguise' of improving efficiency and motivation. The ultimate goal of these PMSs is to normalise the judgment of its subjects, thus making them (e.g. faculty members within my study) gradually and naturally accept the disciplinary measures or functional stupidity behaviours and thinking as the norm and ideology. Functional stupidity does not mean individuals acting or thinking stupidly but refers to actors not questioning or unwilling to doubt dominant beliefs and expectations they encounter in an organisation (Alvesson and Spicer, 2012). This process of normalisation is largely driven by senior managers' political and economic interests. I eventually developed a model to illustrate the power relations both inside and outside universities as the *panoptic mechanism* and functional stupidity in Chapter 7.

This thesis has several important conclusions. First, PMSs used by the senior managers in the case university did not create positive feelings according to the majority of faculty members, including operational managers, academics and administrators. However, the PMSs did impact on staff and they did serve to reinforce the values of senior management in my case university. Second, it was identified that the PMSs serve as a kind of media through which the senior managers can visibly and invisibly manifest different dimensions of power, and the most insidious and strongest power enables the powerful to alter the management culture in the long term (see

Chapter 6). Third, the analysis in Section 6.6 suggests that the senior managers' political and economic interests largely determine how they utilise PMSs, and most faculty members recognised that the PMSs used by the senior managers in the case university was to change organisational culture and make them work towards organisational goals based on their political and economic interests.

The structure of Chapter 1 is organised as follows. Section 1.2 will demonstrate research context where I will provide brief background information about the recent changes in the education sector and why I am interested in carrying out my study in this research field. Research questions and objectives are shown in Section 1.3, followed by the illustration of the research design in Section 1.4. Section 1.5 looks at the contributions made by this thesis to the knowledge about power relations behind PMSs in the higher education sector. A full layout of the subsequent chapters is introduced in Section 1.6.

1.2 Research context

The recent cuts in the British university funding can be traced back to 1981, and the UGC (University Grants Council) has been playing an important role in making these decisions over the past few decades (Deem and Lucas, 2007; Sizer, 1988; Willmott, 1995). Although the UGC was the instrument for making the cuts, it was New Right politicians and senior civil servants at the Treasury which largely determined the size of the university budget and argued that cuts should be precisely targeted and selective. Indeed, throughout the 1980s, the British government gradually recognised the necessity of encouraging organisations in the public sector to be operated in a 'commercially focused' manner. This process was achieved by carrying out some reforms to reduce the unit of resources, including funding, while increasing the implementation of performance indicators and quality audits (Griffith, 1989). The main reason for the British government to implement some reforms was because the government suffered from growing pressure on the 'welfare' state expenditure from organisations in the public sector, leading to an urgent call for self-sufficiency and a focus on individualism (*ibid*). This led to the British universities changing from being liberal and traditional to becoming more commercially 'modern' dynamic.

Data on university funding provided by the government institutions of four geographic areas in the UK, including England, Scotland, Wales and Northern Ireland, illustrate the reduction in allocated grants over the years 2010 to 2018. In general, the number of grants in these areas trended downwards. It is apparent from **Figure 1.1** that the grants offered by the HEFCE (Higher Education Funding Council for England) decreased from £7,972,658,000 in 2010 to £3,586,029,000 in 2017. For Scotland, the SFC (Scottish Funding Council) showed that there was a sharp fall in the grants between 2011 and 2012 from £1,904,000,000 to £1,672,496,000, although the amount of funding had a slight increase in the following years (**Figure 1.2**). Similarly, this downward trajectory also occurred to both Wales and Northern Ireland. **Figure 1.3** demonstrates that the grants given by HEFCW (Higher Education Funding Council for Wales) decreased by £109,953,000 from £484,154,000 in 2010 to £143,086,000 in 2017 in Wales. As can be seen in **Figure 1.4**, The DELNI (Department for Employment and Learning) in Northern Ireland was also included to offer less and less funding to

higher education institutions, from £230,000,000 in 2009/10 to £179,707,000 in 2015/16 (The Eurydice Website, 2017). However, my purpose here is not to simply present the cuts in these four areas; instead, the main interest of this thesis is in investigating what happened to the British universities after these cuts, what changes and influences these cuts have brought to UK universities, and what changes managerialism has caused to the academic labour.

Figure 1.1 Grants allocated by the HEFCE to higher education institutions and others in England from 2010-2017 (Source from The HEFCE Website, 2017).

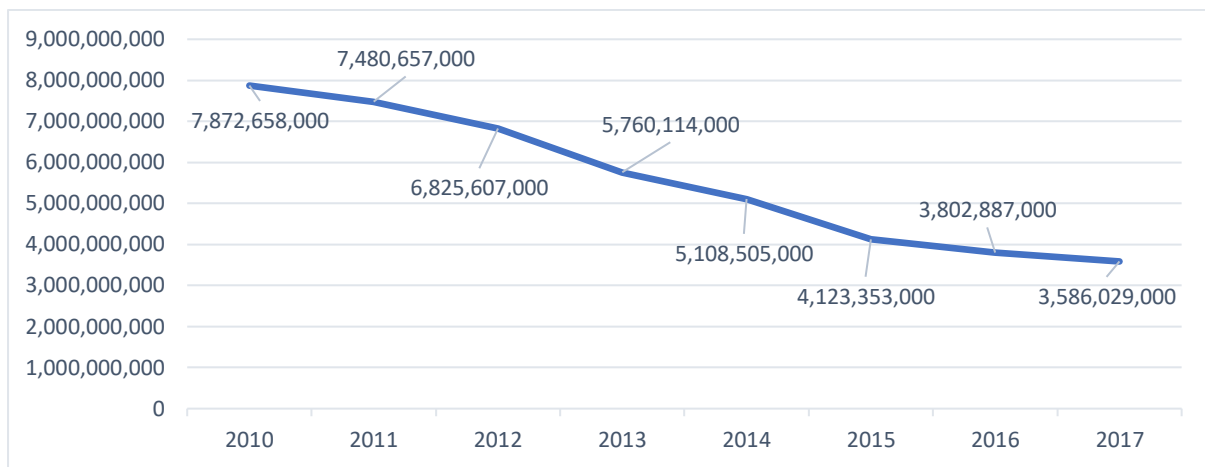


Figure 1.2 Grants allocated by the SFC to higher education institutions and others in Scotland from 2010- 2017 (Source from The SFC Website, 2017).

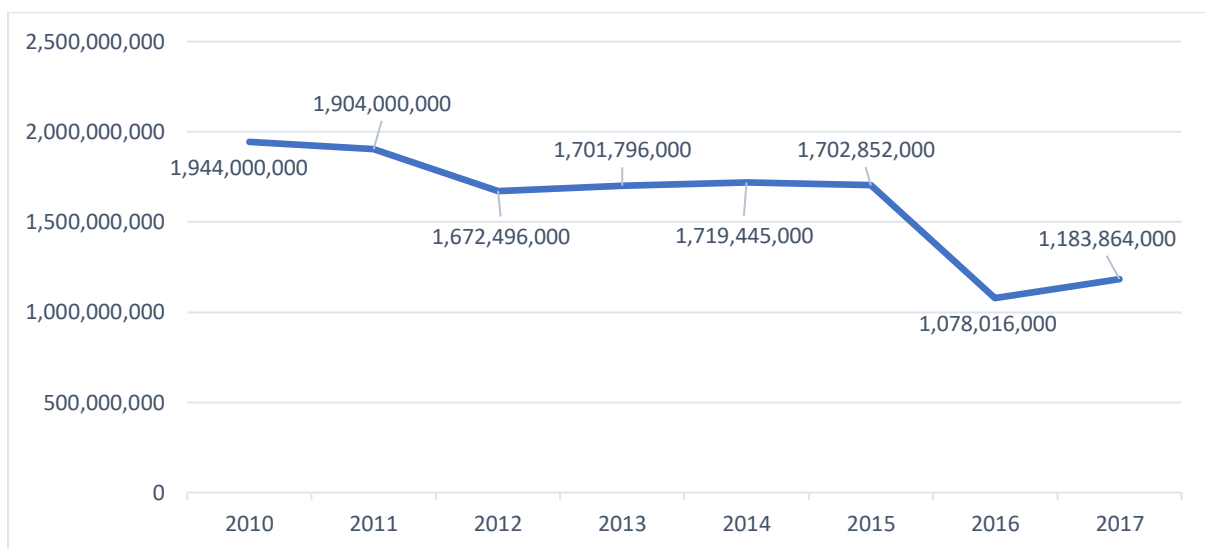


Figure 1.3 Grants allocated by the HEFCW to higher education institutions and others in Wales from 2010-2017 (Source from The HEFCW Website, 2017).

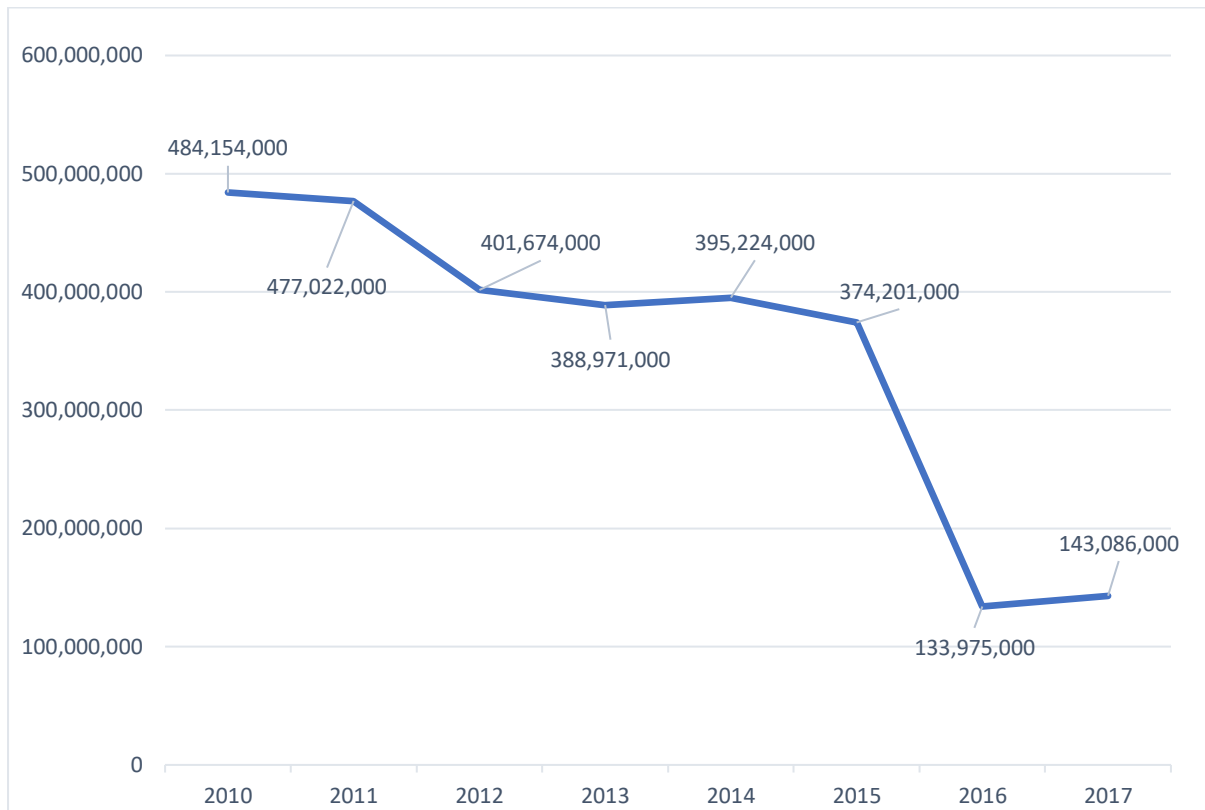
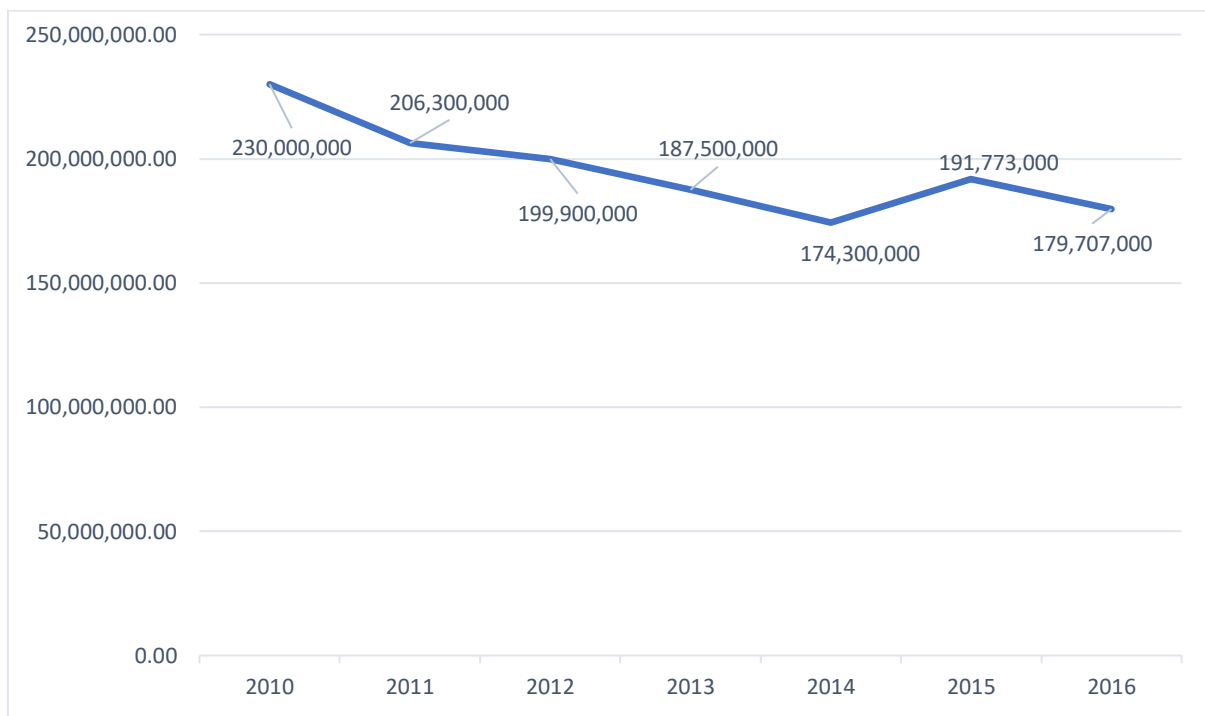


Figure 1.4 Grants allocated by the DELNI to higher education institutions in Northern Ireland from 2010 to 2016 (Source from The DELNI Website, 2017).



Before carrying out the cuts in university funding, the UGC existed to ensure that academics in the UK shared a fair funding relationship with the British government who offered them a significant level of protection from political economy-related stresses to commodifying of their work (Willmott, 1995). Nevertheless, factors, such as enhanced responsiveness to commercial or economic demands, improved specialisation or 'academicism', fast expansion of student population besides the cuts in the unit of resource caused the British government to re-consider and then re-design the reforms of funding and managing higher education in recent years (*ibid*). Due to these past and present reforms, many studies about higher educations have come to recognise that it is the influence of the political economy aimed at pursuing commercial demands or political ideology that shapes the management and development of higher education. For example, the Higher Education and Research Act 2017 was implemented to introduce a new regulatory framework to replace the Further and Higher Education Act 1992 in England (The Universities UK Website, 2017). This in turn triggered a kind of social phenomenon that academics might still have not adapted to or even resisted due to the stresses of these reforms (Hodson and Thomas, 2001). This social phenomenon has largely inspired me to explore how academics think about this new political ideology towards the management of higher education organisations, and if PMSs have triggered the acceleration of commercial demands and managerial control in the whole sector.

As mentioned above, government interventions into the operation and control of labour procedures in terms of universities took the form of reducing the funding and started implementing performance systems in the 1980s. Since then, academic labour has changed its value from use value to exchange value, along with the cultural and ideological changes in this broad environment. According to Willmott (1995) and Gill (2009), *use value* is reflected through 'its contribution to the development of a student in his/her lifetime as a person, citizen, or a carrier/depository of culturally valued knowledge'. Nonetheless, this kind of value is gradually displaced by *exchange value* because academics' labour is regarded as a resource that flows directly or indirectly to students or society and this whole process is measured and monitored by research output and teaching quality. It must be stressed that these two types of value do overlap, but education reforms at different times 'pushed' academic labour to the direction of its exchange value. In other words, students are regarded as 'customers'

by most universities now and their degrees are more like products or 'meal tickets' to be exchanged for a job, rather than to educate them to be a good citizen or to equip them with knowledge of cultural heritage. In this case, academics provide their services for students, expecting to receive good/very good/excellent 'ratings' in any performance measurement systems used by their university or the teaching quality assessors in return (Lawrance and Sharma, 2002).

These educational reforms, coupled with the implementation of surveillance mechanisms came to control and dominate the goals and direction of the academic labour process, resulting in further and deeper changes in the academic world nowadays (Lawrance and Sharma, 2002). It could be argued that traditional education was aimed at encouraging academics to carry out their teaching and research at the best level. Nonetheless, these reforms and surveillance mechanisms not only changed the traditional purpose of universities, but also accelerated the development of the neo-liberal values and priorities. Owing to the change in the use value to exchange value, academics would learn that they cannot rely on public funding anymore; instead, they should seek and attract both internal and external funding through knowledge exchange activities and matching the criteria given by universities or teaching quality assessors in order to secure more incentives. This is due to the reason that academics have targets, so it is necessary for them to accomplish the most visible outcome to 'tick' each achievement in terms of criteria. In other words, it is these capitalist values and priorities that 'encourage' academics to focus their attention on the generation of income rather than teaching and research. Hence, it is understandable that academics can be busy with funding applications, project reports and knowledge exchange activities instead of research and teaching.

Another significant change is the shift from collegial to managerial control in universities due to changes in academics' self-identity and evaluation (Van den Brink *et al.*, 2013). Collegial value is defined as the collective responsibility shared by each group member of co-workers or colleagues with minimal supervision from above, while the managerial value is focused more on the value of power shared by managers over their employees. With the rise of managerialism in higher education, academics, especially senior and professional academics are playing managerial roles in departments or universities. To illustrate, universities are deemed to be self-monitoring

and self-managing organisations which are primarily democratic in nature; however, managerialism is needed since there is a strong desire for universities to have some people to support the communication between departmental heads and faculty members as well as between university principal and departmental heads. 'Some people' here may be senior academics who may play both a managerial role and an academic leadership role, leading and defending a specific group of academics or some professional interests (Association of University Teachers, 1993). Nevertheless, increased managerialism in universities suggests the 'degradation' from collegial participation through the input of academic staff into decision-making. That is to say, senior academics who assist their departmental heads in making decisions could be more powerful or successful because they can mediate and managerialise how resources are allocated.

Changes in the academic world also include the issue of income generation, and cuts in university funding have resulted in a need to obtain funding from external sources. In effect, universities as public sector organisations were not directly disciplined and monitored by competitive stress to produce and accumulate a surplus; instead, they were fully funded by a surplus from the private sector through government taxation. However, cuts led to universities having few alternatives but to consider financial issues themselves, thus in turn giving rise to a change in the nature of academic labour. Furthermore, the UGC brought in quasi-market disciplines to reduce unit-cost and re-designed the allocation of resources based on a competitive benchmark (Willmott, 1995). Hence, academics have been facing a rapid commercialisation and intensification of their work for such a long time since the cuts started. It is the generation of income that makes academics, departments and universities become more valued for being 'entrepreneurial' and 'innovative' in terms of their development of programs and utilisation of resources, so that they can be more competitive in this public sector (Lawrance and Sharma, 2002). Therefore, it is very important to look at how universities in the UK can generate income, and what governance approaches or technologies they utilise to measure and control their faculty members.

1.3 Research questions

The focus of this thesis is on the power dynamics behind PMSs in higher education intuitions. Previous studies on PMSs in universities have adopted rather a functionalist approach (Cullen *et al.*, 2013; McDevitt *et al.*, 2008; Wu *et al.*, 2011) or a positivist approach (Cardinaels and Van Veen-Dirks, 2010; Lipe and Salterio, 2002; Wong-On-Wing *et al.*, 2006). They mainly aim to either modify balanced scorecards for universities or they derive policy recommendations from empirical tests on some 'essential' metrics. Their publications have been the predominant mainstream in this research field for many years, and I will discuss their work in greater detail in Chapter 2. Until recently, management accounting researchers (such as, Cooper and Sherer, 1984; Cooper and Ezzamel, 2016; Chenhall *et al.*, 2013; Qu and Cooper, 2011; Gill 2009; Ven den Brink *et al.*, 2013) with a critical realist or interpretivist approach have come to highlight the significance of looking at the criticisms, the power relations as well as conflicts regarding PMSs. However, few of them carried out any research which looks at the power relations both inside and outside of universities. More significantly, few of them conducted research to explore how power is exercised in the universities, what kind of ideology the senior managers want to convey behind PMSs and how faculty members feel about the PMSs. Hence, three research questions are proposed by this thesis.

- RQ1: How does power work in the universities and does ideology inform PMSs in the higher education sector?
- RQ2: How do faculty members, including operational managers, teaching and non-teaching members feel about PMSs utilised by the management team in the case university?
- RQ3: What understandings in terms of political and economic interests do senior managers have?

The first research question is designed to explore the power mechanisms and dynamics, that is, how senior managers in universities exercise their power through

PMSs and what decisions they make to show their power. This question examines the nature of power and the dominants' capability of securing the subordinates' compliance. Lukes' (2005) power theory will be applied to analyse and explain how the senior managers as the powerful exercise three types of power to secure the faculty members' compliance through PMSs. More importantly, how the senior managers utilise PMSs could reflect what kind of ideology they want to deliver to their employees. The second research question is designed to investigate how the faculty members feel about PMSs in the case university. Their opinions will show what conflicts, issues or problems they had or have towards PMSs and how they think about the senior managers' managerial control and encouragement. The third research question is aimed at examining senior managers' political and economic interests. Data for this question was obtained from two sources: first, the primary data from the faculty members and, second, the secondary data from desk research to reveal the senior managers' political and economic interests. DFID's (2009) political economy analysis will be used to help me understand the data sources.

1.4 Research design

This thesis makes use of an interpretivist research design and qualitative research methods. The interpretivist paradigm helps me to develop a deep understanding of the subjective and socially constructed meanings expressed about the social phenomenon being investigated. For my research, the basic setting was a British university and I was inclined to investigate how senior managers adopt PMSs to manage and motivate employees and how faculty members at different levels feel about these PMSs. Their opinions may reflect their socially structured and culturally determined behaviours and thinking towards the control systems used by the senior management team. To complete this thesis, inductive reasoning was used not only to develop a theoretical explanation of PMSs used in the higher education sector but also to generalise unpredictable data through various organisational members.

In line with inductive reasoning, an exploratory study was constructed to explore what is happening and to obtain insights about my research topic. Specifically, open

questions were designed based on my theoretical frameworks in Chapter 4 and this is to secure more 'stories' from my interviewees. By adopting an exploratory study, I could also narrow down my focus and be adaptable and flexible to change the focus when carrying out research interviews. This is due to the fact that new data and insights might appear as the research progresses and the results of this thesis depend on individuals that I interviewed. Accordingly, a case study strategy was carefully considered and conducted in a university in order to gain empirical data about the research context.

35 semi-structured interviews were conducted to collect primary data, with interviewees from different departments with various backgrounds and job positions. Interview questions were carefully designed based on interviewees' job duties, such as operational managers, academics, administrators and PhD students. At the same time, desk research was also utilised to collect secondary data from related sources, such as documents, websites and articles so as to develop a better understanding of the inside and outside structures (power relations) of the case university. Discourse analysis was adopted as the main analytical approach to interpret written or vocal text/language. Due to the shifting nature of power, sub-headings and key words based on the theoretical frameworks were used to separate themes, and I also utilised useful notes and symbols to keep track of the transformation of power. Finally, I formed manual coding tables to assist me in analysing my primary and secondary data.

1.5 Contributions

This thesis can be regarded as up to date research on power relations as well as political and economic interests embedded into PMSs at the same time in the higher education sector. Therefore, there are several important contributions that this work makes to this research field. First, this thesis is situated within the literature that prior researchers (such as, Chenhall *et al.*, 2013; Gill, 2009; Lawrence and Sharma, 2002; McKenna *et al.*, 2010; Van den Brink *et al.*, 2013; Watson, 2004) called on future researchers to further explore power relations, conflicts and influences caused by PMSs. Furthermore, Cooper and Sherer (1984) strongly emphasised that power analysis cannot be 'divorced' from political and economic analysis. At this point, I applied Flyvbjerg's (2001) methodological guidance, Foucault's (2008) neo-liberalism, Lukes' (2005) three dimensions of power, DFID's (Department for International Development) (2009) political economy analysis as well as Cooper and Sherer's (1984) political economy of accounting and Alvesson and Spicer's (2012) functional stupidity as methodological guidance and theoretical frameworks to move this literature forward in the research area of PMSs. As few previous researchers have carried out research to explore how power is exercised through PMSs in an organisation, particularly in the higher education sector, I hope to address this gap in existing literature.

Second, I have made a contribution by combining and utilising these theories and methodological approaches, and I have justified why they fit with each other in Section 3.7. The main reason I chose to study these theories and methodological approaches is that they overlap and complement each other. In Chapter 7, by adopting Alvesson and Spicer's (2012) theory, I argue that stupidity management could be a significant cause of conflicts, issues and negative feelings among the faculty members. Indeed, Foucault's (1978: 139-143; 1995: 164-170) theory of biopower demonstrates how management was actualised from an individual to a whole population through setting up various disciplines, techniques and norms (i.e. biopolitics). Alvesson and Spicer's (2012) theory of functional stupidity further extends and specifies Foucault's theory by establishing a management model to show how employees' cognitive capabilities and interests were affected, mobilised and 'transmogrified', to explain why academics have suffered from 'open' silences and secrets as well as other work-related stresses. In

other words, this functional stupidity management can be regarded as a specific model of biopolitics.

Third, this thesis largely contributes to people's knowledge and awareness about power relations both inside and outside higher education organisations as a whole. I hope **Figure 7.2** in Chapter 7 can help people, especially faculty members or educators in all universities to develop a better understanding of how the disciplinary system as the 'panopticon' was formed in the higher education sector; why they received very limited feedback, rewards or punishments from senior management teams; how their communicative actions and internal reflexivity were blocked or limited by stupidity management; and why the senior managers did not bring them positive feelings through PMSs according to most faculty members. In addition, this thesis also encourages them to take a radical and emancipated view by looking at the outside context of universities rather than to get restricted by the structural barriers inside universities. I hope that this thesis is a good example of empirical and theoretical which can show future researchers how to utilise and analyse their data based on these theories within other research disciplines and for more promising topics.

1.6 Overview of thesis structure

There are seven chapters in this thesis. Chapter 2 presents a literature review on various studies about PMSs, especially the BSC. It is very important to develop a deeper understanding of the BSC or the BSC-like performance measurement systems since many universities, including my case university, have been utilising this kind of system to manage their employees. Previous scholars in this research field have adopted functionalist or positivist approaches and this has been the predominant mainstream for a significant period of time. However, until recently management accounting researchers who were taking a critical realist or interpretivist approach have come to stress the importance of looking at the criticisms of functionalist and positivist approaches, the power relations and conflicts of implementing PMSs. It is these criticisms about PMSs, together with the gaps identified in the existing literature that have laid a solid foundation and an illuminating gaze for this thesis to work from.

Chapter 3 demonstrates the theoretical frameworks utilised by this thesis. Flyvbjerg's (2001) methodological guidelines are first introduced as these guidelines are not methodological imperatives, but cautionary indicators of direction to lead me to accomplish a phronesis-based social science project. I was also inspired to focus on both outside and inside structures (i.e. hierarchies) of universities. In order to understand the whole context of higher education, Foucault's (1978; 1995; 2008) neo-liberalism and biopolitics were applied to explain what has happened to universities over the last 25 years. After that, Lukes' (2005) three dimensions of power as the lead theory for the thesis is introduced, and I mainly look at the key assumptions, identifying real interests and exercising of power respectively. The key features of the three dimensions of power are summarised and justified in **Table 6.1** in Chapter 6. DFID's (2009) political economy analysis as a way of analysis and Cooper and Sherer's (1984) political economy of accounting as a kind of methodological guidance are used to help me better understand actors' political and economic interests, followed by the introduction of Alvesson and Spicer's (2012) functional stupidity.

Chapter 4 justifies my methodology by looking at the major differences between social science and natural science. In Section 4.2.1 and 4.2.2, I will distinguish the interpretivist paradigm from the functionalist and positivist paradigms. A detailed qualitative research design will be shown, including the research method, case study strategy as well as the data collection and analysis.

Chapter 5 provides information about funding and governance in the higher education sector. This develops a deeper understanding of political and economic interests outside universities. Furthermore, the context of the case university and its governance system will be investigated. The most important point here is that there are two PMSs, consisting of the PMSA and the PMSB used by the case university and they are all the BSC-like PMSs. The implications in Section 5.6 link these two PMSs to the BSC components and principles in Section 2.2 of Chapter 2. I would argue that these two systems are actually used by the senior managers in the university to alter the culture of the university and reconstruct the subjectivities of academics.

Chapter 6 presents the findings and analysis of the power relations embedded in both the PMSA and the PMSB in the case university. The chapter starts by arguing that PMSs are not just simple accounting technologies, but tools for the management team to manage people through three dimensions of power. In other words, by implementing PMSs, senior managers can secure faculty members' compliance through decision-making (first dimension), political agenda control (second dimension) and control over interests and beliefs (third dimension). This chapter also explores senior managers' political and economic interests by looking at what determines their interests and how they utilise PMSs to reinforce these interests. The findings and analysis in this chapter can be linked to Chapter 3 and Chapter 5 concerning the neoliberal changes in the academic world and higher education.

Chapter 7 will further summarise and discuss the findings according to the three research questions respectively. Based on the arguments in Chapter 5 and Chapter 6, I will take one step forward to argue that PMSs, including the PMSA and the PMSB, enable the senior managers to internationally and unintentionally exercise three dimensions of power to construct a 'panoptic' mechanism or discipline in the 'disguise' of improving efficiency and motivation. The ultimate goal of these PMSs is to normalise the judgment of its subjects, thus making them (e.g. faculty members in my study) gradually and naturally accept the disciplinary measures as the norm and ideology. This chapter also points out the research limitations, and it is hoped that future researchers will be inspired by this work.

Chapter 2 Literature on Balanced Scorecards in Education

2.1 Introduction

Nowadays, universities around the world have been confronted with a new tendency of 'managerialism', which serves as the introduction of the for-profit management practices to non-profit organisations (Van den Brink, 2013; Smeenk *et al.*, 2006; Deem, 2001). With this managerial model, various performance measurement systems (PMSs) have been designed and adopted to monitor and measure the financial and non-financial performance of universities. According to Bititci *et al.*, (2000), a number of PMS frameworks and techniques, including the BSC (balanced scorecard), the SMART (strategic measurement analysis and reporting technique) and the TQM (total quality management) for performance measurement were successfully suggested and developed by accounting researchers or consulting firms (Bititci *et al.*, 1998; Dixon *et al.*, 1990; Globerson, 1985; Kaplan and Norton, 1992;1996; Neely *et al.*, 1995;1996). After reading literature in the research area of PMSs, this researcher placed prior researchers into three big groups based on the nature of their studies. The first group of researchers (such as, Cullen *et al.*, 2013; Farid *et al.*, 2008; McDevitt *et al.*, 2008; Tohidi *et al.*, 2010; Wu *et al.*, 2011; Umashankar and Dutta, 2007) adopted a functionalist approach to either propose some conceptual works about PMSs or modify a BSC-like PMS for universities. The second group (such as, Chenhall, 2005; Chen *et al.*, 2006; Cardinaels and Van Veen-Dirks, 2010; Lipe and Salterio, 2002; Wong-On-Wing *et al.*, 2006) took a positivist approach to empirically test hypotheses so as to generate law-like regularities.

The first two big groups of researchers have been the predominant mainstream in this research area for a long period of time. Recently, management accounting researchers (such as, Cooper and Sherer, 1984; Cooper and Ezzamel, 2016; Qu and Cooper, 2011; Chenhall *et al.*, 2013; Gill 2009; Ven den Brink, 2013) who were taking a critical realist or interpretivist approach have come to recognise the significance of looking at the criticisms, the power relations as well as conflicts of PMSs. This is largely due to the fact that the first two groups of researchers either over-simplified the changing business environment or ignored power relations and possible conflicts

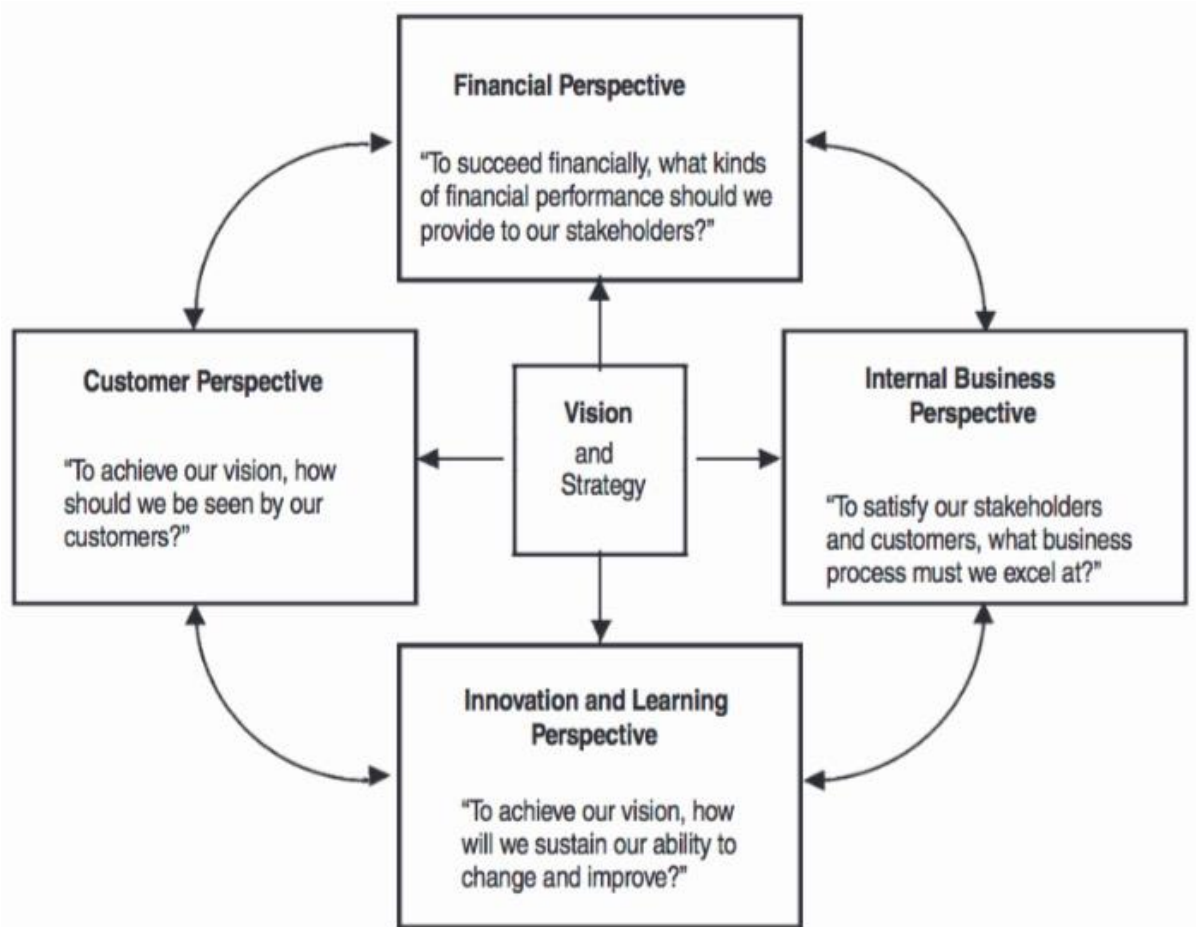
when implementing PMSs or suggesting their conceptual PMSs to universities as a solution to improve effectiveness and efficiency. However, although some critical researchers, such as Chenhall *et al.*, (2013) and Lawrence and Sharma (2002) in the third group called on future researchers to explore the power relations, conflicts and influence caused by PMSs, few of them carried out research at this point. More significantly, few of them conducted research to explore how power is exercised in an organisation and how faculty members feel about PMSs. Therefore, this thesis will build on the arguments step-by-step while identifying gaps in the literature through careful consideration of the three groups of studies respectively. The structure of this literature review is as follows; first, in Section 2.2, this researcher introduces the original BSC. Second, a full consideration will be given to the three groups of studies in Section 2.3, 2.4 and 2.5 respectively before a conclusion is reached.

2.2 The balanced scorecard

This thesis begins by introducing the BSC for two primary reasons. First, the PMSA and the PMSB implemented by the case university in this research are the BSC-like PMSs (see Section 5.6). The second reason is based on the first one that it is important to develop a good understanding of the BSC, including its components and principles in order to understand the PMSA and the PMSB.

The BSC created by Kaplan and Norton in 1992 can be regarded as a breakthrough in the research area of PMSs. Cooper and Ezzamel (2016) advocated that the BSC is a very influential PMS in organisations and management accounting, and the BSC has undergone several developments since its introduction. According to Kaplan and Norton (1996a; 2001a), a BSC typically has four perspectives, including a financial perspective (i.e. how do we look at stakeholders?), a customer perspective (i.e. how do customers see us?), an internal process perspective (i.e. what must we excel at?) and a learning and growth perspective (i.e. can we continue to improve and create value?). Compared with the traditional performance measurement system, the BSC is considered a comprehensive PMS that supplements financial measures with three groups of non-financial measures (see **Figure 2.1**).

Figure 2.1 Four perspectives of the BSC



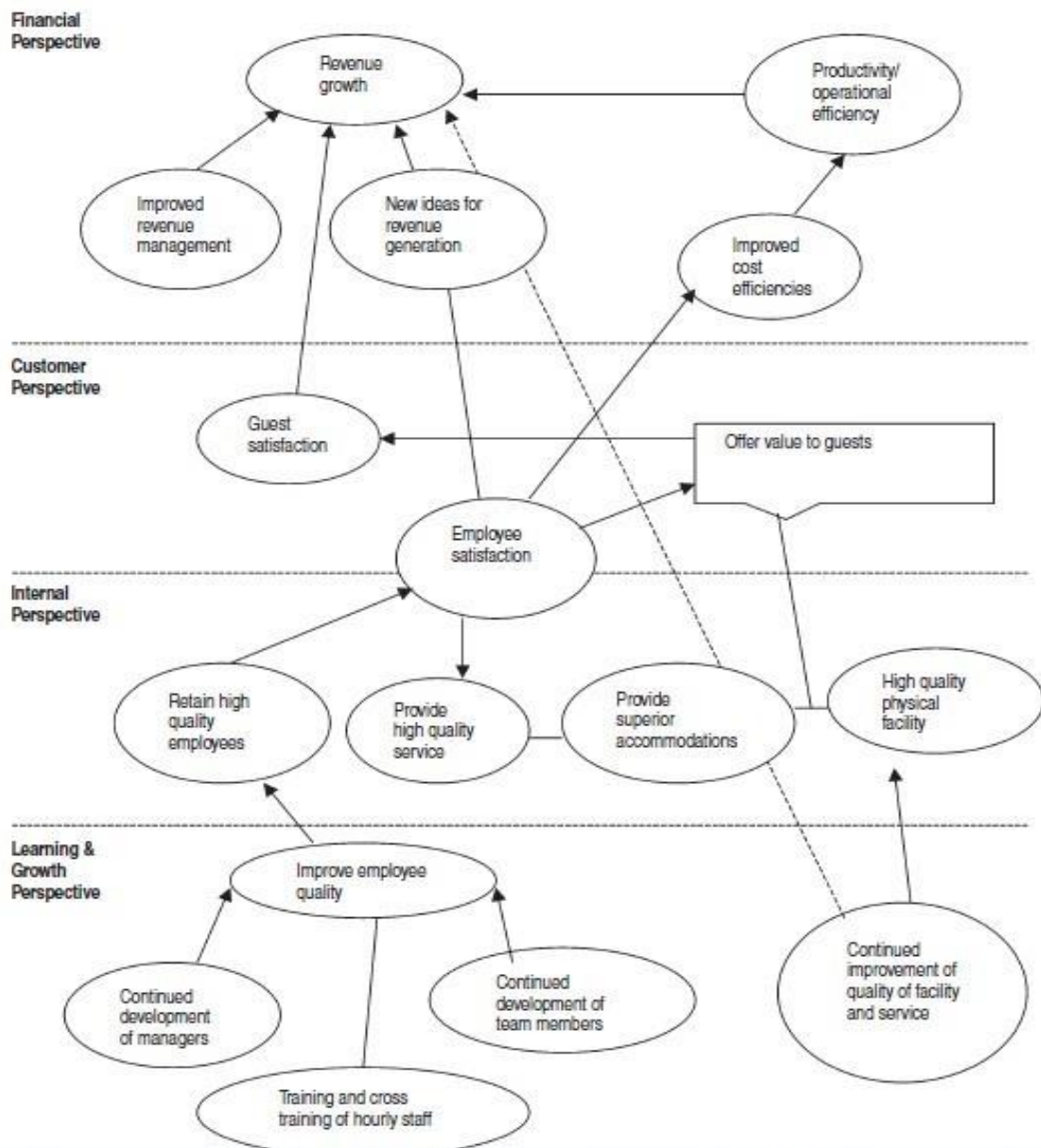
Source: Kaplan and Norton (1996: 76)

- Financial perspective. This perspective includes essential financial ratios, such as profitability, growth, the rate on investment, net present value, sales turnover and debt (Gopal, 2002).
- Customer perspective. This strategy is aimed at producing value and differentiation from the perspective of the customer, so this perspective includes measures, such as customer retention, market share, customer profitability, the recruitment of new customers and customer satisfaction (Chen *et al.*, 2006).
- Internal process perspective. This strategy works as an internal value chain, which begins with identifying customers' demands, and then investigates the market so as to produce new products or services needed to satisfy these demands (Park and Gagon, 2011). The purpose of this perspective is not only

to enhance and optimise the process efficiency and effectiveness, but also to offer customers higher quality products or services.

- Innovation and learning perspective. This strategy builds a solid foundation for sustained missions and objectives, with measures including cycle times, training levels, community participation, access to strategic information and personal growth of associates (Denton and White, 2000). The priority of this perspective is to support organisational innovation, change and growth by properly allocating its various resources (Huang *et al.*, 2011).

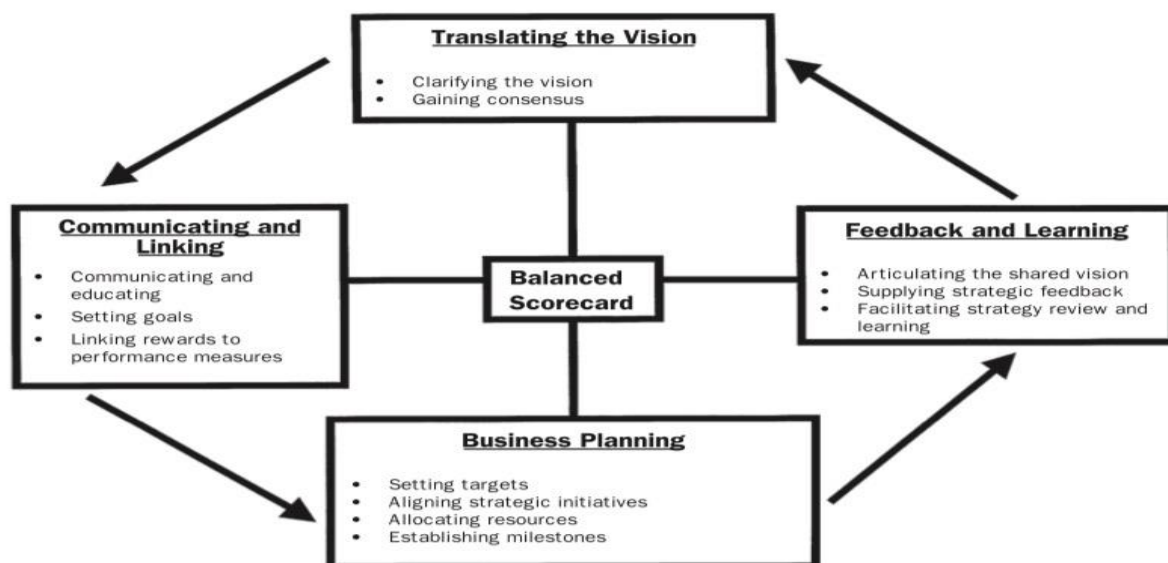
Figure 2.2 Causal linkages among the BSC perspectives



Source: Doran *et al.*, (2002)

When applying a BSC, it is crucial to keep in mind that there is a cause-and-effect relationship between these four perspectives and different measures in **Figure 2.2**. This causal relationship requires the management team to pay more attention to the design procedure of the BSC, strongly determining the operational activities and the success of the firm (Kaplan and Norton, 1996a). Aryanezhad *et al.*, (2010) explained that this causal relationship can be understood as achieving financial results or aims (financial perspective) and a thorough investigation should be conducted among the targeted customers (customer perspective). This is because customers' demands about products or services are closely related to a company's operational procedures and activities (internal process perspective). These operational procedures and activities need employee creativity, productivity, growth and learning in the firm (growth and learning perspective). There have been many debates about this causal relationship in the academic literature (Davis and Albright, 2004; Greatbanks and Tapp, 2007; Huang, 2009; Hung-Yi *et al.*, 2009; Mcphail *et al.*, 2008). The point of debate is mainly about whether these four perspectives are interdependent or which perspective should be the most important one in a particular sector. Here, this thesis is not going to further explore this point as the debate about this causal relationship is not a significant matter to my research. However, their debate inspired this researcher to consider which perspective of PMSs is the most important for the senior managers and from the employees' perspective in the case university.

Figure 2.3 Managing strategy: four processes



Source: Kaplan and Norton (1996: 77)

According to Kaplan and Norton (1996a), there are four main functions for a BSC, consisting of translating the vision, communicating and linking, business planning as well as feedback and learning in **Figure 2.3**. These four primary procedures serve to control and manage the strategy for a company (Ziegenfuss, 2000).

- Translating the vision. This function is to ensure that employees reach a consensus and develop a full understanding of the company's vision and strategy to accomplish short- and long-term success.
- Communicating and linking. This is to encourage individual unit or department in a company to form their own BSC based on the company's overall strategy and objectives. At the same time, employees' rewards should be linked to their achievements in different units.
- Business planning. This function has several processes, comprising choosing targets and setting measures, budgeting and strategy planning and resource allocation.
- Feedback and learning. Feedback from customers and employees can help the management team check whether their strategy is fit for the market. Appropriate modifications of the strategy can be made after reviewing the feedback. Ultimately, the company can largely improve its core competitiveness in the business field.

Phillips and Louvieris (2005) and Doran *et al.*, (2002) claimed that the four functions of the BSC help the management team to get to know what is happening inside and outside the company. Indeed, a BSC model can be used at different levels, such as at the individual, unit or on the organisation level. For each level, the BSC users are required to set up their own targets and objectives, to link these goals to the strategy and to constantly check if they are on the right track for accomplishing long-term success. More specifically, the users of a company, normally the senior managers, are inclined to have an entire and comprehensive command of their operational activities, and employees are deemed to be encouraged by this system to make their contributions to the accomplishment of the overall goals of the company (Doran *et al.*, 2002). These articles stated that PMSs based on the BSC aim to encourage employees to make their contributions to the achievement of an organisation's goals.

Nevertheless, previous researchers did not explain how these employees can be encouraged by this PMS, and in which ways or to what extent they can be encouraged. Therefore, it will be interesting to fulfil this gap by exploring how managers and employees feel about this system respectively and how they are encouraged or motivated in their places of work.

2.3 Establishing and modifying the BSC models

According to Cooper and Ezzamel (2016), a variety of companies, consulting firms and scholars suggested different frameworks, components and indicators for a BSC model and to put forward many ways to use it. Van den Brink *et al.*, (2013) argued that a majority of previous researchers including Kaplan and Norton were adopting a functionalist approach since they were either building a BSC-like PMS or revising a BSC approach for universities. They mainly believed that by using their BSC models, universities could not only deal with a lot of managerial issues, such as low work efficiency, but also enhance their efficiency and effectivity in order to eventually improve performance. This thesis will explain functionalism and its features in Section 4.2.1, so in this part, a critical assessment of previous studies in this research area will be shown.

Some previous researchers (such as, Cullen *et al.*, 2013; McDevitt *et al.*, 2008) developed their BSC-like PMSs at the departmental level. A case study was carried out by McDevitt *et al.*, (2008) who explored the process of how the faculty staff developed a unique BSC framework for business schools. Although they conducted their research at the academic division level, they did not provide any background information, such as the American education system or the political and economic situation of the university. McDevitt *et al.*, (2008) recognised that the original BSC framework in the business setting is not suited to universities, which is why they would like to create a prospective BSC framework. This makes this paper very different from other papers (e.g. Storey, 2002; Umashankar and Dutta, 2007) since other researchers only modified or changed the BSC framework based on the original BSC format, whereas McDevitt *et al.*, (2008) designed their own perspectives and strategy

map. In addition, McDevitt *et al.*, (2008) investigated the procedure of establishing a BSC at the academic division level other than the institutional level. Indeed, most past researchers (e.g. Farid *et al.*, 2008; Kettunen, 2006; Tohidi *et al.*, 2010) solely fixed attention on the creation or application of the BSC format at the organisational level, but few of them looked at the creation of the BSC at the divisional level.

Their BSC has five perspectives, consisting of the growth and development perspective, the scholarship and research perspective, the teaching and learning perspective, the service and outreach and, finally, the financial resources perspective. Nevertheless, McDevitt *et al.*, (2008) did not give a full explanation about each perspective; instead, they only took the scholarship and research perspective as an example to show the goal, objectives and measures. This paper demonstrates that firstly, McDevitt *et al.*, (2008) are typical functionalists and they used many subjective, positive words and sentences, such as 'absolutely' and 'definitely' in their paper. Besides this, they did not explain why they deemed that the BSC offers opportunities to motivate organisational staff to accomplish goals that support the long-term vision. Some faculty staff may work very hard but it does not mean that they are positively encouraged by the BSC. Perhaps, they may be negatively 'forced' by the BSC indicators, so that they work hard to achieve goals set by their leaders. The difference between these two is largely depending on the management culture or senior managers' political and economic interests. Secondly, it seems that McDevitt *et al.*'s (2008) understanding of the BSC is only on the surface level since they support this model without expressing doubts. Thirdly, McDevitt *et al.*, (2008) stated that the CIAC (Continuous Improvement and Assessment Committee) recommended the BSC approach and also decided the final version of the BSC, but they did not show who the members of the CIAC are, or who is leading this committee. Therefore, this top-down hierarchy is a strong determinant of what kind of perspectives and indicators this BSC would have.

In a similar vein, a case study was conducted by Cullen *et al.*, (2003) in a British university to prove that their proposed BSC for a department can serve as a way of moving away from monitoring towards the management of quality in higher education. To fulfil this aim, these researchers built their BSC approach on prior literature, and they deemed that the key indicators that they used for their BSC model from the RAE

(research assessment exercise) and the QAA (Quality Assurance Agency) were objective. Both the RAE and the QAA are types of quality assessment organisations, which require panels of experienced academics and experts to evaluate the quality of research output for various academic disciplines.

Cullen *et al.*, (2003) highlighted three interesting points. First, they realised that a successful BSC should be based on the employees' internal commitment and this requires the involvement of faculty members. In order to encourage all faculty members to take part in the performance measurement process, necessary training course should be provided regularly to ensure a positive and supportive learning experience and high staff involvement. Second, the measures in a proposed BSC should have appropriate targets, and constant review needs to be carried out to confirm whether or not these targets are met. If not, appropriate actions need to be taken. However, Cullen *et al.*, (2003) did not provide a sufficient explanation about 'appropriate actions', meaning what actions are regarded 'appropriate' will be difficult to determine. Third, Cullen *et al.*, (2003) stated that when setting the targets, senior managers should seriously consider targets adopted by competitor organisations. This requires universities to get to know their competitors as well as their own performance measures.

Some other researchers (such as, Asan and Tanyaş, 2007; Chen *et al.*, 2006; Farid *et al.*, 2008; Kettunen, 2006; Pereira and Melão, 2012; Tohidi *et al.*, 2010; Umashankar and Dutta, 2007; Wu *et al.*, 2011; Zangouinezhad and Moshabaki, 2011) modified their BSC frameworks to suit universities. In Turkey, Asan and Tanyaş (2007) integrated the BSC with Hoshin Kanri to help managers tackle their strategy-related problems. Asan and Tanyaş (2007) claimed that the BSC is a PMS, focused on cause and effect relationships between strategic objectives, whereas Hoshin Kanri provides an additional approach to overcome some common problems related to strategic management. Their research project is particularly illuminating. Firstly, Asan and Tanyaş (2007) not only created their own methodology, but also used a field study to show the deployment of strategies at different levels based on their new methodology. Secondly, they also pointed out none of the previous studies in the education sector showed a step-by-step and clear execution of strategies. Hence, they offered a very

specific description of how managers in the educational institutions can exploit this new 'methodology'.

An examination of this literature has enabled me to highlight some serious shortcomings. First, Asan and Tanyaş (2007) appear to misunderstand the concept of 'methodology'. Methodology is defined as a set of moral disciplines to guide researchers in accomplishing their research project in a scientific and systematic way. Both the BSC and Hoshin Kanri are performance measurement technologies, and even if they are integrated as a new tool, it may not be appropriate to call this process or this new tool a 'methodology'. Previous scholars, including Pereira and Melão (2012) and Umashankar and Dutta (2007) had the same misunderstanding about the definition of methodology. Second, it is uncertain as to what extent this new tool can be beneficial for universities or higher education organisations to adopt since there is a lack of empirical studies on this new tool. Furthermore, Asan and Tanyaş (2007) only proposed it but they did not conduct any further empirical studies to confirm the benefits and drawbacks of this new tool. Third, Asan and Tanyaş (2007) pointed out that no prior studies showed a clear execution of strategies. It seems that they only showed how to combine and use this new tool, but for the case university program, they only showed an example of deployment of second level strategies in terms of 'increase market share' in the end.

Similarly, three studies were conducted by researchers in Iran respectively on this topic. The first, carried out by Farid *et al.*, (2008) in Yazd University, aimed to explore the concept of quality education within Iranian higher education institutes and universities and also proposed a BSC framework and indicators based on their case study. This project is interesting for several reasons. First, Farid *et al.*, (2008) utilised the theory of 'service quality' for their research. By doing this, they were inclined to develop a better understanding of service quality in higher education so as to better understand their students' expectations and satisfaction concerning their education quality. Second, a BSC framework for Iranian education institutes was proposed by Farid *et al.*, (2008), and this could be regarded as the main contribution in their project. Third, the performance indicators for education institutes were clearly presented and explained with tables so that educators and senior managers in the education sector could develop better insight towards these indicators. The second study was

conducted by Tohidi *et al.*, (2010), who claimed that the unbalanced education system misleads universities in order to distract attention from their intangible assets. Hence, Tohidi *et al.*, (2010) built their own BSC framework and a Strategy Map for universities in Iran. The first two studies inspired this researcher to look at how universities established their BSC frameworks and to think about university structures and hierarchy.

Compared with the first two studies, a fuzzy multiple attribute decision making approach was used by Zangouinezhad and Moshabaki (2011) to help universities to measure their performance based on the four perspectives of a BSC as the third study. Their study not only suggested a revised BSC model, but also attempted to identify the weights and ratings of their chosen indicators in an empirical way. To illustrate, they set up measurement indicators for each perspective of the BSC model. After establishing these indicators, the most important indicators were selected by using the fuzzy screening, and then the fuzzy analytic hierarchy process was utilised to gain the fuzzy weights of the indicators. Eventually, 30 essential indicators were identified and categorised into four BSC perspectives. They found that the 'learning and growth' perspective is the most significant dimension of the BSC, and the 'entrepreneurial initiatives' is the most important indicator. Zangouinezhad and Moshabaki (2011) explained that universities are the knowledge-based institutions and their performance is largely related to the creation of entrepreneurial skills. On the contrary, financial indicators, such as ROA are ranked as the least important ones for maintaining high university performance. This is probably because universities are strongly encouraged to be entrepreneurial and innovative while simultaneously developing new programs or projects to attract new customers.

This study is not without flaws. Firstly, it is true that researchers find it really difficult to measure the performance of universities due to the intangible property of the services and 'products' they provide, but Zangouinezhad and Moshabaki (2011) did not give a convincing reason for them to adopt the BSC as the framework for their research. The only reason, they stated, is that previous researchers, including Kaplan and Norton who claimed that the BSC is one of the most famous measurement systems and it has been widely implemented in the for-profit industry. This suggests that some accounting researchers have taken the adoption of the BSC as a kind of ideology

nowadays, so they would not have any doubts about it. The question here is how can they be so sure about the effectiveness of the BSC, especially concerning the measurement of university performance. Secondly, Zangouinezhad and Moshabaki (2011) did not show any demographics of people who were deemed as 'experts' in their research and it was these experts who ranked the importance of these 30 indicators. The important point here is who were these people? Even if their FMADM approach could objectify subjective opinions, it is undeniable that these experts' judgments could introduce bias into the results. However, this study inspired this researcher to consider who should get to decide faculty members' indicators and targets in the case university, and how they think about the importance of these indicators and targets from an interpretivist's perspective.

In Portugal, Pereira and Melão (2012) used an action study to explore the benefits, obstacles and challenges in adopting the BSC suggested by them for a school district based on the theory of strategic management. They found five major advantages of adopting the BSC, comprising participation in the educational community, systematisation, articulation between educative project and plan of activities, continuous monitoring of the strategy and definition of indicators and targets. Pereira and Melão (2012) stated that the adoption of the BSC resulted in a broad and organised participation of teachers; what is more, this participation and involvement led to an enhanced understanding of the annual plan of activities and the educative project from the member of the educational community. In contrast, they pointed out two obstacles and three challenges. These obstacles include the requirement of prior knowledge and lack of autonomy, and challenges include the motivation of people, political arenas and resistance to change. Consequently, Pereira and Melão (2012) deemed that although their BSC was a valuable tool, it was abandoned some months after the annual plan of activities was approved. The literature explained that political and cultural related elements turned out to be a serious reason. Indeed, implementing the BSC requires a shift from traditional ways to a new culture of responsibility and accountability. The reality is that teachers do not like to be assessed and exposed by the BSC about their contributions to the enhancement of the quality of education. Lacking regular training and the difficulty of understanding the managerial terms and technical component of the BSC triggered the abandonment of the BSC.

This study is also illuminating since Pereira and Melão (2012) recognised that implementing the BSC requires an ideology shift from traditional ways to a new culture of responsibility and accountability. The truth is that many teachers did not like this BSC and even they did not want their contribution to the improvement of the quality of education to be assessed or exposed. This researcher has learned that the situation is probably much more complicated because the top-down hierarchy could easily turn the BSC into a tool to control people. The strategic management process could work as a good example to show how strong the power behind the BSC is in this case school district. It means, without top managers' approval, teachers as normal workers cannot do anything but to follow the rules designed by top managers. Besides control, what else do top managers expect from these teachers or from adopting this BSC? Hence, it would be interesting to explore how top managers exercise their power in the education organisation and how they utilise the BSC-like tools.

A contrasting example can be found in a study conducted by Chen *et al.*, (2006) in Taiwan, where their BSC approach successfully dealt with financial debts (1.1 billion NT dollars of short-and long-term debts) for a private university. Chen *et al.*, (2006) pointed out that although most universities regarded the customer perspective as the most important, they claimed that the financial perspective in their university was the most important one based on its current situation. Chen *et al.*, (2006) in the conclusion part advocated that the outcomes of the BSC approach are promising and successful because the BSC helped their case university handled its financial crisis and managerial problems. However, this research paper also has a significant shortcoming. There was a wish to introduce the BSC approach into other universities but their case study was not explained in detail. What this researcher has learned from this case study is that this BSC approach might be a good fit for private or for-profit universities. It is mainly because the financial perspective is aimed at making profits by selling education and creating more demand-oriented curricula and programs for students. Like previous researchers, Chen *et al.*, (2006) only stated what problems their case university had but they did not demonstrate any problems or difficulties when utilising the BSC in this university. In this case, this thesis will address this gap by assessing what difficulties and issues managers and faculty members will have for my research.

Apart from modifying the BSC, many conceptual papers were identified in this research area to suggest their theoretical BSC models to education organisations. In the UK, Storey (2002) tried to introduce the concept of the BSC to the British schools in order to not only help them measure teachers' work, but also to help pursue multiple objectives. The researcher emphasised the importance of using 'performance-related pay' as an essential indicator. In India, Umashankar and Dutta (2007) argued that the current situation of universities or higher educational institutions in India could largely benefit from the adoption of the BSC, and they pointed out areas that they want to urgently focus on while also developing their own strategies. To support this argument, they published a conceptual paper to illustrate the current state of Indian universities and education system, and how the BSC could fit universities theoretically. Similarly, Yu *et al.*, (2009) in Malaysia developed an e-BSC for measuring academic employees' performance and claimed to enhance the work efficiency and teaching quality.

After analysing these conceptual papers, this thesis developed several common criticisms. First, these researchers were functionalists, who largely ignored the whole context and hierarchy of universities. Second, they proposed their BSC-like models only based on the secondary data or literature with limited solid evidence, so it is uncertain to what extent these tools can be useful. Third, positive words were extensively used to encourage universities to use their BSCs but they did not consider any potential influences, issues or conflicts caused by these models.

2.4 Hypotheses testing of the BSC models

As stated earlier, some previous scholars (such as, Cardinaels and Van Veen-Dirks, 2010; Lipe and Salterio, 2002; Wong-On-Wing *et al.*, 2007) have adopted a rather positivist approach for their research. They were keen to test regularities or causal relationships between variables in order to create law-like generalisations, and more details about positivist paradigm and its features can be found in Section 4.2.1. In this part, this thesis will not review all the research written by positivist researchers; instead, this researcher will critically look at how these scholars tested their hypotheses and what can be learned from their works.

Lipe and Salterio (2002) in Canada explored how the BSC could influence managers' decisions and judgments by utilising 2 experiments to test their hypotheses. They mainly built their hypotheses on the literature of the 'divide and conquer' decision strategy as well as perceived relations among items. The 'divide and conquer' decision strategy indicates that placing an item in a specific category could cause experienced workers/professionals to perceive that this item was related to others in the category. As for the perceived relations among measures, it suggests that decision-makers will be seeking and expecting relations between the grouped measures. It means, if performance on these measures confirms this expectation, the decision makers may reduce the decision weight placed on each individual measure because of the perceived correlations. On the contrary, if measures suggesting good or bad performance are in an uncategorised list in no particular order, the decision makers will be less likely to expect and perceive these measures to be correlated and, in turn, reduce their decision weights.

Based on the literature, Lipe and Salterio (2002) developed two hypotheses: H1: judgments are likely to be moderated when multiple above-target (or below target) measures are contained in a single BSC category; H2: judgments are unlikely to be affected when multiple above-target (or below-target) measures are distributed throughout the BSC categories. After the experiments, the two hypotheses were supported. Their results entail that organizing measures into the BSC could affect managerial judgments based on the pattern of performance results. This can be explained by the information processing strategies which largely highlight the potential relations among measures within each category. Nevertheless, there are some limitations to this approach. First, the participants in Lipe and Salterio's (2002) experiments were all students and some of them even did not have any work experience, thus to some extent affecting the results of this study. Second, Lipe and Salterio (2002) as positivists did not take participants' background into consideration, leading to potential doubts in the validity and reliability of their study. Third, there might be no correct and certain way to assess the participants' judgement because there is no accepted normative model to determine performance evaluation results.

Like Lipe and Salterio's (2002) research, another study was conducted by Cardinaels and Van Veen-Dirks (2010) in Netherlands to explore the influence of information

organisation and presentation in a BSC. Similarly, this paper investigates the issue that presentation formats and features may affect how evaluators weight financial and non-financial information in performance evaluations. This issue has been highlighted by previous researchers (e.g. Lipe and Salterio, 2002) who advocated that when companies utilise both common measures (e.g. measures common across multiple units) and unique measures (e.g. measures unique to particular units) for the business units, evaluators may ignore the unique measures. That is why Cardinaels and Van Veen-Dirks' (2010) first experiment extended Lipe and Salterio's work by exploring whether the influence of how the measures are organised depends on which type of category on the BSC. There are two hypotheses in this paper: H1: The use of a BSC, compared with the use of an unformatted scorecard, increases an evaluator's basic tendency to weight financials more heavily than non-financials; H2: The use of a BSC with markers, compared with the use of an unformatted scorecard with markers, increases the weights evaluators place on both financial and non-financial measures.

Through the review of this study, this researcher has gained knowledge from their findings that first, when performance indicators in the financial category, the BSC users tend to place more weight on financial measures than other users who adopt an unformatted scorecard. Nevertheless, when performance indicators are located in the non-financial category, there is no influence on performance evaluations regardless of which type of scorecard evaluators use. This may be explained by the fact that a BSC not only simplifies the task of differing financial measures from non-financial measures, but also helps assess performance in combination, which could reinforce the evaluators' tendency to rely more on financial measures. Second, a BSC can enhance evaluators' attention with performance markers for any category. In other words, a BSC with performance markers could offer a solution to companies who want to draw evaluators' attention to non-financial indicators. Without performance indicators, business-unit managers may ignore the use of non-financial indicators.

Some important suggestions are emphasised by Cardinaels and Van Veen-Dirks (2010). First, future researchers could explore whether unique non-financial indicators are more easily ignored than unique financial measures in a BSC format. This is because evaluators normally pay more attention to financial indicators when using a BSC format. Second, Cardinaels and Van Veen-Dirks (2010) only had students as

participants, suggesting future researchers use more experienced managers as the participants to investigate how certain presentation features in a BSC could influence these managers. Third, future researchers could use other presentation features, such as traffic lights or graphs. Therefore, this researcher would consider these suggestions by firstly examining how faculty members think about the importance of performance targets and indicators. Secondly, they will be asked if performance markers are useful since there are some markers to highlight the essential aspects of each perspective on the PMSB format (see Section 5.5). Thirdly, different interviewees, including managers and various faculty members will be invited to take part in my research.

Wong-On-Wing *et al.*, (2007) in China conducted a study to explore the conflicts and biases in the performance evaluation. Like Cardinaels and Van Veen-Dirks (2010), Wong-On-Wing *et al.*, (2007) used an experiment as their main research method. This study is important for several reasons. First, their focus is on the conflicts between the top and divisional managers since they assess if top managers may not give a full consideration to the strategy effectiveness in performance evaluation, whereas divisional managers would pay more attention to the quality of strategy. Second, the BSC as a management tool is supposed to help lessen issues like conflicts and bias between top management and divisional managers; hence, it is crucial to explore how the BSC could help deal with these issues. Third, Wong-On-Wing *et al.*, (2007) also examined the influence of biases from the top management on the effectiveness of the BSC as a strategic management system.

They developed their hypotheses based on the literature on prior 'conflict and bias in BSC evaluations' and 'reducing bias and conflict'. Two hypotheses were developed for their study: H1, in the context of poor divisional performance, individuals who assume the role of top management will rate divisional managers significantly lower than those who assume the role of a divisional manager; H2, in the context of poor divisional performance, the difference in performance ratings between individuals who take the role of top management and those who take the role of divisional managers will be significantly smaller when they are first required to assess the importance of strategy in determining divisional performance than when they are not required to do so. In the end, Wong-On-Wing *et al.*, (2007) confirmed these two hypotheses. However, it can be argued that Wong-On-Wing (2007) oversimplified the real business

environment and that they ignored other factors, such as organisational culture and people's understandings of each BSC indicator.

In short, several criticisms can be pointed out about these articles. First, like these functionalists, positivist researchers also ignored the whole context and the hierarchy of universities. What is worse, they over-simplified the business environment and conflicts or issues in the organisations. Second, they developed and tested their hypotheses based on the secondary data or from students, making their data relatively subjective. Therefore, these positivist researchers tend to use an objective or scientific way to generate law-like regularities or rules based on subjective opinions. More differences between functionalist and positivist points of view are presented in Section 4.2.1. The important point here is that how these positivist researchers develop or test their hypotheses are no longer interesting to me; instead, this researcher will attempt to adopt an interpretivist stance to narrow the gaps and limitations identified in these articles.

2.5 A more emancipated view towards the BSC

Cooper and Sherer (1984) called upon accounting researchers to be 'more normative, descriptive and critical' rather than being restricted by the mainstream research paradigms, such as positivism and functionalism. They furthermore advocated that their political economy of accounting approach encourages accounting researchers to take power and conflict into account, to look at particular historical and institutional environment of the society and to utilise a more emancipated view of human motivation and the role of accounting in society. In comparison to functionalist and positivist approaches, an increasing number of accounting researchers have come to favour taking interpretivist and critical realist approaches for their research. After reviewing a significant number of prior papers, my perception towards PMSs has been broadened and enlightened by numerous previous researchers (e.g. Chenhall *et al.*, 2013; Gill, 2009; Habersam *et al.*, 2013; Jordan and Messner, 2012; Lawrence and Sharma, 2002; Nørreklit, 2003; Qu and Cooper, 2011; Sayed, 2013; Van den Brink *et al.*, 2013), who have adopted an interpretivist stance to explore the implementation of

PMSs in organisations. Hence, this researcher will bear these key features of interpretivism (see Section 4.2.2) in mind when reviewing these journal articles in order to distinguish how they are different from the mainstream in this area of research.

Nørreklit (2003) argued that the BSC is not particularly theoretically innovative and it lacks a reliable theoretical base. By utilising argumentation theory, she advocated that first, the BSC is not a new theory but an instrument supplementing financial measures with non-financial ones. Nørreklit (2003) believed that Kaplan and Norton were inclined to gather forces which could help them create unsound *logos* (i.e. clear logical arguments), and after gathering enough forces, the BSC could be regarded as common knowledge or be viewed as 'objective' when it should instead be doubted. Besides this, Nørreklit (2003) also deemed that the BSC has drawn attention due to its rhetoric text (e.g. words, arguments and graphs). Second, the BSC uses a strong bureaucratic and hierarchical system, which largely makes organisational leaders/managers feel 'happy'. In this case, the BSC could be regarded as a 'good' argument for creating more stress for employees. It means employees would be 'forced' to do what managers want them to do, encouraging them to achieve their targets on time.

Third, the BSC is a kind of 'performance art' for management. It is because the BSC, as an open 'theory', is widely open to interpretation, thus giving managers or leaders an opportunity to construct their theories simultaneously. Nørreklit (2003) deemed that the text used by Kaplan and Norton is full of drama, analogies and metaphors in order to appeal to readers' emotions and irrationality. At this point, managers or leaders could feel free to construct their own theories based on the BSC framework in their organisations. Fourth, the theory of the BSC model attracted a lot of attention from different parties and organisations, such as consulting firms and accreditation bodies, and these parties and organisations might help 'exaggerate' and promote BSC models for their own interests.

Their findings were supported by Sayed (2013), who did not positively encourage universities to use the BSC model for three important reasons. Firstly, 'the strategic planning and stakeholders' expectations' is a significant issue. Here, stakeholders include employers, parents, students, non-teaching and teaching staff, the

government and funding agencies, validators, accreditors, assessors and auditors, and even society as a whole. Satisfying the needs of these stakeholders has always been a serious challenge for universities, thus strongly affecting the decisions about the allocation of resources. The second issue is the quality of education. While universities have been playing a key role in refining the concepts of quality, the development and confusion of quality scales for higher education remain a heated debate. From the stakeholders' perspective, the role of universities expands to include the provision of the service for the overall public good and stewardship of resources. Hence, their definition of quality is their 'priority' since as the focus changes, the measurement scale will also change. The third issue is that Sayed (2013) noticed that academics and practitioners have serious doubts about the appropriateness of the BSC in the education sector. This is because the focus of universities might be distorted towards satisfying those who pay for the services, i.e. fund providers, over than those who actually use the services, i.e. students. However, Sayed (2013) also highlighted that university performance largely depends on skills, innovation and knowledge of all stakeholders, and it is very difficult to get all stakeholders involved.

Besides these issues, many researchers have paid more attention to the exercise of power behind the BSC model. Jordan and Messner (2012) used the framework of enabling and coercive control to investigate how operational managers' attitudes about performance indicators may change over time and in response to a change in top management control. They stressed some potential tensions which may arise between top management requirements for control at a distance and operational managers' concern with an enabling use of performance measures. This researcher has learned that, firstly, management control systems are probably more coercive as they are 'complexly and strongly bound up with some issues of hierarchy and performance evaluation'. Although operational managers could be given a few possibilities to make flexible decisions, top management would still like to maintain a strong focus on a certain set of measures or strategic priorities. Secondly, organisations are complicated places with a high risk of conflicting views, at some point, may lead to management control being viewed as coercive rather than enabling. Top management would either modify the control system according to the subordinates' dissatisfaction or reconsider the relative focus that they have.

Chenhall *et al.*, (2013) conducted a similar study to explore how the design and operation of accounting practices facilitate (or impede) compromise in situations of multiple evaluative principles, and when and how the compromise between evaluative principles is productive or unproductive. Their findings suggest that first, performance measures and accounting principles can be mobilised by practitioners and managers as a source of action. To illustrate, 'imperfect'/incomplete performance indicators can indeed be helpful for practitioners to generate productive dialogue due to their perceived imperfections. The 'imperfect' status of compromising accounts provides organisational actors with opportunities to keep diverse evaluative principles. The desire for pursuing 'perfection' can give rise to the *manipulation* of a single evaluative principle, thus 'distancing' organisational actors who have other evaluative principles and restricting opportunities for productive friction. Second, the co-existence of various evaluative principles is an on-going feature of the organisation, so organisational actors seem to be concerned that their basic principles may not be considered and respected. Chenhall *et al.*, (2013) showed the importance of 'concurrent visibility' in a compromising account which could offer reassurance and confirmation that a specific mode of evaluation is respected and recognised. This study inspired this researcher to think about how different actors in an organisation can mobilise the bias of the system to achieve their real interests and to look at how the agenda is controlled by this power mechanism.

Moreover, Lawrence and Sharma (2002) recognised that the very essence of education is jeopardised through the application of market-based technologies, such as the BSC and TQM for the purpose of enhancing effectiveness and efficiency in organisations. By using Habermas' critical theory of societal development, Lawrence and Sharma (2002) highlighted a topical social phenomenon in the education sector that the need to be more cost effective and to make savings contributes to the introduction of the BSC and TQM in universities. On the surface, KPIs in these managerial techniques were deemed to bring greater efficiency to universities; however, they have instead changed the orientation from the use value to the exchange value, triggering the process of commodification and re-conceptualization of education. From the capitalists' perspective, PMSs like the BSC are indeed a steering mechanism motivated by power and money, and they are created in order to provide higher education institutions with further income in accordance with the

demands of the interest groups currently in power. It seems that profit-seeking interests have distorted the very traditional educational process to a large extent as the state's policy has already been to start sacrificing the weak in favour of the strong for the benefit of economic performance (Van den Brink *et al.*, 2013). These researchers realised that PMSs are working to show the power of interest groups, and it will be interesting to examine how the senior managers in my case university use PMSs to make decisions and to control the agenda.

As well as Lawrence and Sharma (2002), Gill (2009) critically disclosed some 'open' silences and secrets of academic life based on her own experiences as a professor in the UK, arguing that academia is a perfect example of neoliberalisation. This research looked at the changes in the academic labour processes, organisational governance and conditions of production in the era of neo-liberalism. She stressed that three major concerns have occupied academics' mind nowadays. The first is precariousness, which applies not only to young academics but also to professionals. That is, the transformation of employment patterns has made all academics, regardless of whether they are young or senior, have a strong sense of precariousness concerning their work. Furthermore, the intensification and extensification of academic work has accelerated fast and managerial academia. Toxic shame is the third serious work-related 'chronic disease' among academics caused by the individualising discourse. Individualising discourse refers to people's talks, thoughts, comments, feedback, suggestions and other types of discourses. This researcher has gained some knowledge from this study that firstly, it is very important to develop a good understanding of neo-liberalism and its effects on people (i.e. the focus of this thesis is mainly on faculty members). Neo-liberalism is like a new 'fashion' of liberalism or capitalism (Foucault, 2008), and it works very well to change the nature of education and it has successfully turned it into a business-like sector, along with the adoption of PMSs. Hence, this researcher was inspired to adopt Foucault's neo-liberalism and biopolitics to analyse these changes in higher education in Section 3.3.

Secondly, work-related problems, such as pressure, anxiety, shame and insecurity of jobs have become increasingly serious among academics. Thirdly, understanding the dynamics of the power mechanism can never be ignored. Gill (2009) pointed out that it is extremely essential to look at power at both organisational and interpersonal levels,

especially the small-scale, micro-negotiations of power in the academia, such as the supervision of a PhD or discussions about promotion or workload. Although she recognised the importance of the dynamics of power, she did not explore it in detail. This thesis will reduce this gap by assessing how people in universities perceive power and show their power, and by distinguishing between different dimensions of power based on their thoughts, ideas and experiences.

Based on Gill's (2009) work, Habersam *et al.*, (2013) critically examined the field practice of the KBS (Knowledge Balance Sheets) in order to develop a new understanding of both internally oriented management control and externally oriented reporting to the general public and the Ministry. I found this article relatively useful because it is similar to my research. Firstly, this research provides an understanding of the relationship between the government and public universities and of how the government measures the performance of these universities in order to allocate the budget. Secondly, the article adopts similar research methodology and methods to critically discuss how the powerful assess the subordinates' performance. They found that the KBS is not just a simple reporting tool but a 'medium' embedded in a broader framework of accountability and governance in terms of public universities, thus affecting their internal management control agenda. Thirdly, they explored how the external report could build links to the internal management control agenda since it is the Ministry that utilises the KBS indicators and numbers to benchmark the universities and to allocate budgets.

Habersam *et al.*, (2013) compared a lot of thinking from different people, such as rectors, deans, researchers and government officials at the university level and the government level. In the meantime, they also compared the differences between the social sciences, humanities and natural and technical sciences. Although this researcher may not get the opportunity to interview people from a top position of the university or from the government, various faculty members' thoughts about PMSs could be compared. This research has significantly enriched my understanding of the relation between the Ministry and public universities. Habersam *et al.*, (2013) conducted their research in Austria, and this country can be viewed as a perfect example among the European countries to show the direct and indirect changes derived from the adoption of PMS. Internationalisation, standardisation, measurement,

governance and accountability have made both the Ministry and universities 'victims' of the system because they are under a lot of political and economic pressure. Hence, it is essential for me to adopt the theory of functional stupidity to explain how and why academics have developed such negative feelings as their 'silences' and 'secrets'; meanwhile, political economy analysis will be used to explore the whole context of higher education besides looking at the power dynamics of an organisation.

2.6 Conclusion

In summary, this chapter reviewed the literature about PMSs, particularly the BSC models. Previous researchers were categorised into three groups based on the nature of studies, including functionalist, positivist and interpretivist approaches. An examination of functionalist and positivist researchers' studies has enabled me to pinpoint some significant gaps. As for functionalist researchers, they either modified the BSC or suggested some conceptual BSC models for universities as a kind of solution for their managerial issues. A majority of these researchers did not take the context and the hierarchy of the universities into account, furthermore, they also ignored any short- and long-term conflicts, issues and influence caused by their BSCs. While positivist researchers attempted to use a scientific way to test subjective opinions, they also over-simplified the business environment and power relations between various people inside and outside the organisation.

In terms of interpretivist researchers, most of them recognised the importance of investigating the general changes caused by neo-liberalism, looking at the power relations behind the BSC models and exploring different actors' interests. Nonetheless, few of them conducted detailed research to explore these three aspects. Therefore, Foucault's understanding of neo-liberalism and biopolitics will be applied to look at the changing environment of the higher education sector. Lukes' three dimensions of power will be used to help me develop a deeper understanding of how power is exercised in the case university and how various actors feel about the power relations behind PMSs. In addition, DFID's political economy analysis and Cooper and Sherer's political economy of accounting will also be applied to better understand why and how

the senior managers in the case university have developed such political and economic interests. Alvesson and Spicer's (2012) functional stupidity is utilised to further explain a general status of academia in the UK.

Having situated the thesis in the literature on balanced scorecards, theories and methodological guidance used by this thesis will be discussed in Chapter 3.

Chapter 3 Theoretical Literature

‘We need to think about power broadly rather than narrowly’ (Lukes, 2005).

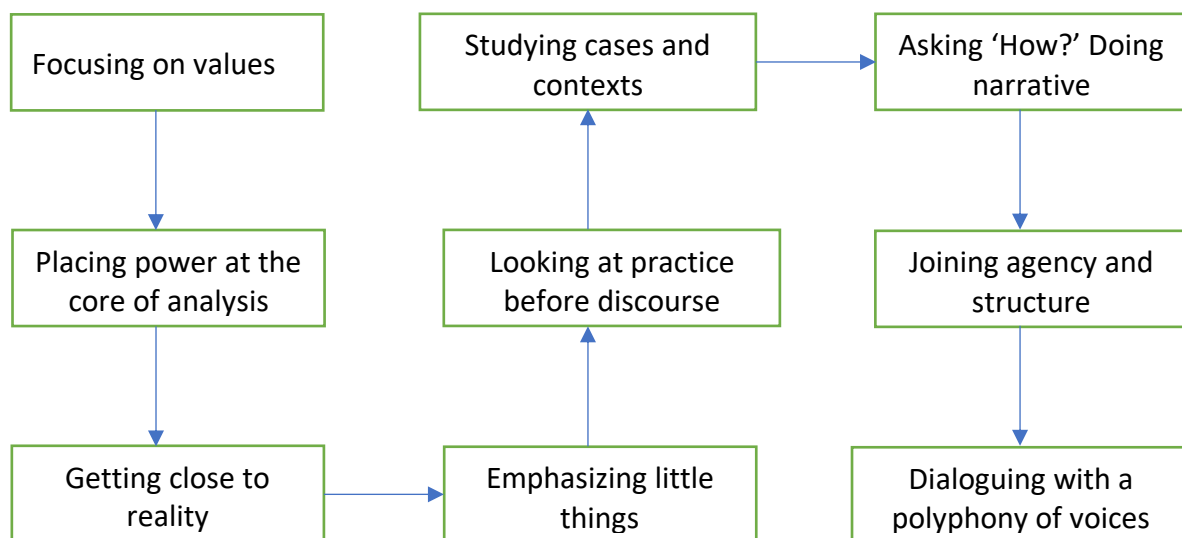
3.1 Methodological guidance for conducting *phronesis*-like work

Before exploring the research philosophy and the nature of this project, I would like to introduce and summarise Flyvbjerg’s (2001) methodological guidelines (see **Figure 3.1**). This set of methodological guidelines is important for this thesis because they are cautionary indicators of direction to guide researchers to accomplish *phronesis*-based social science projects. It is more important to ‘get stories honestly told’, that is, achieving a social science which effectively copes with social praxis and public deliberation, other than being restricted as a social science which attempts to imitate natural science in a meaningless way. In this case, this thesis will strictly follow these ‘instructions’ to practice and conduct *phronesis*-like work. According to **Figure 3.1**, the methodological guidelines for phronetic social science have 9 steps, including ‘focusing on values’, ‘placing power at the core of analysis’, ‘getting close to reality’, ‘emphasizing little things’, ‘looking at practice before discourse’, ‘studying cases and contexts’, ‘asking how? Doing narrative’ and ‘joining agency and structure’. These steps will be discussed in turn.

Focusing on values. This exhortation concerns the values of social science projects, and it requires phronetic researchers to always ask value-rational questions, such as ‘where are we going?’, ‘is it desirable?’, ‘what should be done?’ and ‘who gains and who loses?’. The purpose of asking these value-rational questions is to balance instrumental rationality (it means a type of action and thought that identifies problems and then works directly to find out solutions) with value-rationality by enhancing the capability of individuals, institutions, and society to think and act in a value-rational way. The main difference between instrumental rationality and value rationality lies in the analysis of action as behaviour that falls under an intentional description. Here, action is defined by the meanings that actions ascribe to them. Instrumentally rational and value rational actors are distinguished by intentions and orientations. Instrumentally rational actions are largely based on the actors’ judgment of relative

costs and benefits, and instrumentally rational actors are believed to be utilitarians (i.e. someone that seeks to create benefits for the greatest number of people based on a morally correct course of action), and they are acting only after the calculation of all factors or variables closely related to their objectives. In contrast, value-rational action means a 'conscious belief in the unconditional intrinsic value' of a particular act purely independent of the consequence, and it is reflected and interpreted in religious, aesthetic, ethical or other terms.

Figure 3.1 Methodological guidelines for a reformed social science



Source from: Flyvbjerg (2005)

What is more, judging the influence of conduct on any range of values or objectives, contrasting and assessing outcome, weighing alternative means and even considering immediate prospects for success are not relevant to value rationality. This is because value rationality requires phronetic researchers to be context-oriented rather than cost and benefit-oriented. Phronetic research should be based on interpretations of context and is open for testing with respect to other interpretations and other research. To ensure high quality interpretations, phronetic researchers should not only regard sociality and history as the only foundation for their work, but also build their interpretations upon validity claims. According to Flyvbjerg's (2001), if a better interpretation could illustrate the previous interpretation to be 'insufficient' interpretation, this new interpretation would remain valid until it is updated. This

process can be viewed as the development, or 'evolution' of social science, since this process establishes the fundamental ground rules for any political and social inquiry.

For this research, I perceive 'values' to mean more than the interpretations of the context. To understand the implementation of PMSs, we should look at it within a particular context, such as in a for-profit company, an industry or even society as a whole. By putting PMSs into a given context, it will enable researchers not only to better make sense of how PMSs are exploited in different companies/industries/societies/countries, but also to explore more specific interpretations of the adoption of PMSs. Because interpretations may not be sufficient to explain what this accounting technology is and how it is used by people in various industries, such as the education sector. In addition, 'values' for this project also mean the benefits and drawbacks of utilising PMSs. However, unlike some previous researchers who seemed to simply tick 'boxes' of benefits and drawbacks of PMSs suggested by the inventors, Kaplan and Norton, I will ignore these benefits and drawbacks and instead focus on my actors' interpretations of the 'values' of PMSs in a particular institution when conducting this research. Moreover, 'values' for me also entail the motivations and contributions of this project. Indeed, if researchers are not quite sure about what their motivations and contributions are for a project, any research they do is undermined. Therefore, to accomplish this *phronesis*-like project, I will focus on values until I finish this project.

Placing power at the core of the analysis. If the first rule, 'focusing on values', requires researchers to find answers to the first three value-rational questions stated earlier, this guideline attempts to draw researchers' attention to the fourth question: Who gains, and who loses? To answer this question, it is necessary for phronetic researchers to explore the power and possible consequences within a specific context since actors all play a variety of roles in different societies/organisations. However, who gains and who loses is largely determined by power relations. That is, through what types of power relations will some people gain and some lose? Are there any possibilities available to change existing power relations within an institution/society/industry? How many power dimensions are there and how do people perceive these power relations? All these questions indicate an essential point that phronetic researchers should recognise the significance of different kinds of power relations operating in their research context. Additionally, they can never neglect the influence of power on actors

in their research and on their analysis of the context. Hence, six features of power are identified by Flyvbjerg (2005) to develop a good understanding of power in **Figure 3.2**. It can be seen that power can be either positive or negative; it exists 'anywhere' as an entity that can 'operate'; it is ultra-dynamic and strongly related to with strength, tactics and strategies; power creates knowledge, and knowledge creates power; in what ways power is operating; and power is suggested to be explored based on 'flat and empirical' practice/context/minutiae.

Figure 3.2. Features of power

- (1). Power is seen as productive and positive and not only as restrictive and negative.
- (2). Power is viewed as a dense net of omnipresent relations and not only as localized in 'centres' and institutions, or as an entity one can 'process'.
- (3). The concept of power is seen as ultra-dynamic; power is not only something one appropriate, but also something one re-appropriates and exercises in a constant back-and-forth movement in relations of strength, tactics, and strategies.
- (4). Knowledge and power, truth and power, rationality and power are analytically inseparable from each other; power produces knowledge, and knowledge produces power.
- (5). The central question is how power is exercising, and not only who has power, and why they have it; the focus is on process in addition to structure.
- (6). Power is studied with a point of departure in small questions, 'flat and empirical', not only, nor primarily, with a point of departure in 'big questions'.

Source from: Flyvbjerg (2001)

It cannot be denied that the above six features of power are the most general and fundamental ones and Flyvbjerg (2001) did want to emphasise the significance of placing power at the core of analysis when conducting research, but it is necessary to highlight some limitations of this rule. First, although Flyvbjerg (2001) generated these six features of power, he failed to group power based on the property of each power relation. It is because of this restriction that phronetic researchers may be confronted with confusion how they can recognise some possible power relations in certain contexts and how actors with different positions make full use their power or suffer

from different power relations. Second, the urban landscape was admitted to be a good illustrative example of how Flyvbjerg (2001) answered these four value-rational questions and how the City Council Technical Committee took advantage of its power to bring additional benefits to the interest groups in the project. However, he still did not distinguish how many mechanisms of power there are besides political and executive power, thus creating doubt on whether these two types of power are enough to analyse any other project. To address these limitations, I will adopt Steven Lukes' three dimensions of power to analyse the power relations in my case institution. Steven Lukes' three dimensions of power are perhaps the most comprehensive theory, not only successfully dividing power relations into different groups, but also providing a thorough explanation of each type of power. That is, if only to look at this guideline, researchers may sense power but may not be able to distinguish what types of power exist in a given context. However, when utilising Steven Lukes' power theory to theoretically support and enrich this rule, I tend to develop a better understanding of power relations in the context that I explore.

Getting close to reality. Phronetic researchers are encouraged to design and carry out their research in the context to ensure a 'hermeneutic 'fusion of horizons''. This requires researchers to get close to the group or phenomenon that they are studying and to remain close during data collection and analysis, searching for feedback and even publishing outcomes. At this point, researchers become a part of the phenomenon studied since they consciously expose themselves to reactions in their environment or surroundings. Historical studies illustrate this point well. When carrying out historical studies, phronetic researchers are inclined to travel to locales in which they could secure more relevant materials, annals, archives and individual files. Similarly, my project is a contemporary study and I am interested in the implementation of PMSs and how people think about these systems. To get close to this reality, I favour conducting my study in places and institutions where I could easily access people and information sources, ensuring enough data could be collected. This not only ensured that I could approach the reality studied, but also secure a high level of feasibility for my project.

Emphasizing little things. This requires phronetic researchers to start their projects by asking 'little questions' phenomenologically; meanwhile, to fix their attention on

minutiae, which directly opposes traditional wisdom on the need to stress 'essential problems'. The purpose of asking 'little questions' is to obtain a rich and detailed description of a particular group of people or a kind of phenomenon based on 'smallest things'. 'Smallest things' refers to some basic phenomenological experiences. A good example can be found in students' preference towards lecturers' teaching styles. Some students may prefer to interact with their lecturers in class instead of completing more assignments, while some may favour assignments over interaction with lecturers. In this sense, phronetic researchers would begin their study by asking each student some basic questions, such as, 'do you like this lecturer's teaching style?' 'what kind of teaching styles do you want your teachers to have?' By quoting this example, Flyvbjerg (2001) tends to highlight a point that small questions normally contribute to big answers or even some potential inspirations, and phronetic researchers should carry out their projects as detailed and as general as possible. For my research, I consider two groups of basic questions for managers and employees. For example, some questions, such as 'how long have you been working here?', 'are you happy with your work in general?' and 'do you know anything about the performance measurement used by this organisation?', will be designed to ask employees in the case organisation. Questions will range from general enquiries to more specific points about PMSs used by the case organisation.

Looking at practice before discourse. Practice here means field work and experience. Foucault emphasised that 'discourse is not life, but regular, daily practice is'. This means discourse is based on everyday life and practice, and phronetic research should focus on practical activity and knowledge in daily situations. If looking at discourse before practice, there is a potential risk to think of things as being easier or simpler than they are. This is because practice, as field work, is regarded as being more basic than either theory or discourse, and discourse analysis 'must be disciplined by the analysis of practices'. According to Flyvbjerg (2001), practices are described and recorded as events and phronetic researchers are inclined to record the particulars of each event, including the time, place, actors, background and circumstances. Nevertheless, specific attention should be given to the role played by the practices studied in the total system of relations as data, events and phenomena are shown together with their relations to other data, events and phenomena. That is why researchers should look at a context from a broader perspective. Within the

context of my study, I would like to explore the implementation of performance measurement systems in organisations and how actors think about these PMSs in a broader way. To put theory into practice and investigate real practices, I will narrow my focus by carrying out research within a specific organisation, in which case I could look at the bigger 'picture' reflected by this specific case study before I adopt discourse analysis.

Studying cases and contexts. This rule indicates that phronetic research should largely be based on 'concrete examples', such as exemplars, precedents and case studies. Researchers are required to use their own practical rationality and judgment when conducting research; however, practical rationality and judgment can operate and develop mainly through the benefits of detailed case experiences. Hence, case/field experiences have been playing an increasingly crucial role in shaping and cultivating researchers' practical rationality and judgement. In other words, the significance of strengthening researchers' practical rationality and judgment by utilising concrete examples can never be underestimated. Sticking to concrete cases also includes attempts at empirical generalisations of political and social research, which suggests that these kinds of research are compatible with cases and narratives.

Besides this, another essential point is that researchers should consider the context when conducting case studies. This is because it is impossible to separate human actions/activities from any context, otherwise, these actions will probably lose their meaning and interpretations. Therefore, human action as praxis should always be supported by context-dependent judgment, which is the key to praxis and phronesis. Contexts, regardless of scope, give phenomenon their meanings, and it is necessary for phronetic researchers to explore the minutiae, practices and concrete cases in particular contexts, so that they can ensure a higher level of praxis and phronesis. For my research project, I cannot agree with this more. As my project is a social and political study, I am inclined to examine how PMSs are designed and adopted and how people perceive the power relations behind the system. In order to seek answers to my research questions, a case study will be carried out in a British university to achieve my research objectives. A more detailed qualitative research design is provided in the next chapter.

Asking 'how?' Doing narrative. This guideline requires phronetic researchers to ask dynamic questions, including 'how' and 'why' since these questions are concerned with both understanding and explanation. According to Flyvbjerg (2001), asking 'how?' and doing narrative is closely related to interlinked activities; at the same time, he places an emphasis on the analysis of history. This is because social phenomena and human activities are interpreted along with historical changes gradually, and it is history that lays a solid foundation for the growth of social science and philosophy. In the process of making sense of effects of social phenomena and praxis, social scientists and philosophers will need to develop a good 'historical sense' as history is not only the key to phronetic research, but also serving as a type of narratology for researchers to study. Being narrative means 'how best to get an honest story honestly told', and contains a particular group of actors, events and even a series of historical changes. More precisely, narrative as an ancient method enables researchers to develop descriptions and interpretations of the events/social phenomena from the perspectives of researchers, actors and respondents. Further, this method does not need researchers to develop any explicit theoretical assumptions; instead, they could start with an interest in an event or a social phenomenon which is best interpreted narratively.

Here, I would like to highlight that this rule can be theoretically well supported by the political economic approach suggested by Cooper and Sherer (1984). They advocated that being normative, descriptive and critical are the three main imperatives to better understand social, political and economic contexts and phenomena. This approach is aimed at understanding and examining the functions of accounting, including financial accounting and management accounting within the context of the social, political and economic 'environment'. As I stated earlier, my research is a social and political study and I am using a qualitative research design with a case study and semi-structured interviews. Participants involved in this research will tell me their 'stories' to reflect upon their understanding and perceptions about the power relations behind performance measurement systems. That is the main reason why I think the political economic approach not only fits this guideline well but makes this guideline richer and more supplemented. I will provide more details about this approach after introducing Steven Lukes' three dimensions of power.

Joining agency and structure. Flyvbjerg (2001) advocated that phronetic researchers should concentrate on the actor and structural levels, and the relation between these two, in order to transcend towards the 'dualisms of actors/structure, hermeneutics/structuralism, and voluntarism/determinism'. When analysing these two, it is incorrect to look at them separately; instead, actors are part of structures and structures are full of actors. However, some previous social scientists ignored the critical relationship between the two by focusing on either structural analysis or studies of actors. This is probably due to the reason that the methodology of social science research is not more developed for studying organisations than that for studying either actors or structures. According to this rule, phronetic researchers are encouraged to integrate actors and structure when analysing an institutional environment because studying both actors and structures at the same time should not be problematic.

It is believed that structural factors to some extent affect individuals' actions, while actors are playing different roles in influencing structures. Phronetic researchers are concerned with the identification of structural elements, their construction and their impact on individual actors. For my project, I will focus on both the actor and structural levels at the same time. In the university context of my thesis, I consider (teaching and non-teaching) members of staff as actors. Structures for my project are the structures outside and inside the university (see **Figure 3.3** and **Figure 3.4**). These structures can provide actors with different levels of power to make their decisions. For instance, the hierarchical structure inside universities allows top management to make decisions which is enforced by middle-level managers. In contrast, for the structure of society, it is the government or fundraisers who could strongly influence the Principal's decisions or even 'help' the Principal to make decisions (Habersam *et al.*, 2013). In this case, I argue that PMSs are not just simple accounting technologies, but tools for the powerful to manage people within a particular context and these tools are used to manifest various power relations between different actors.

Figure 3.3 Structure inside a university

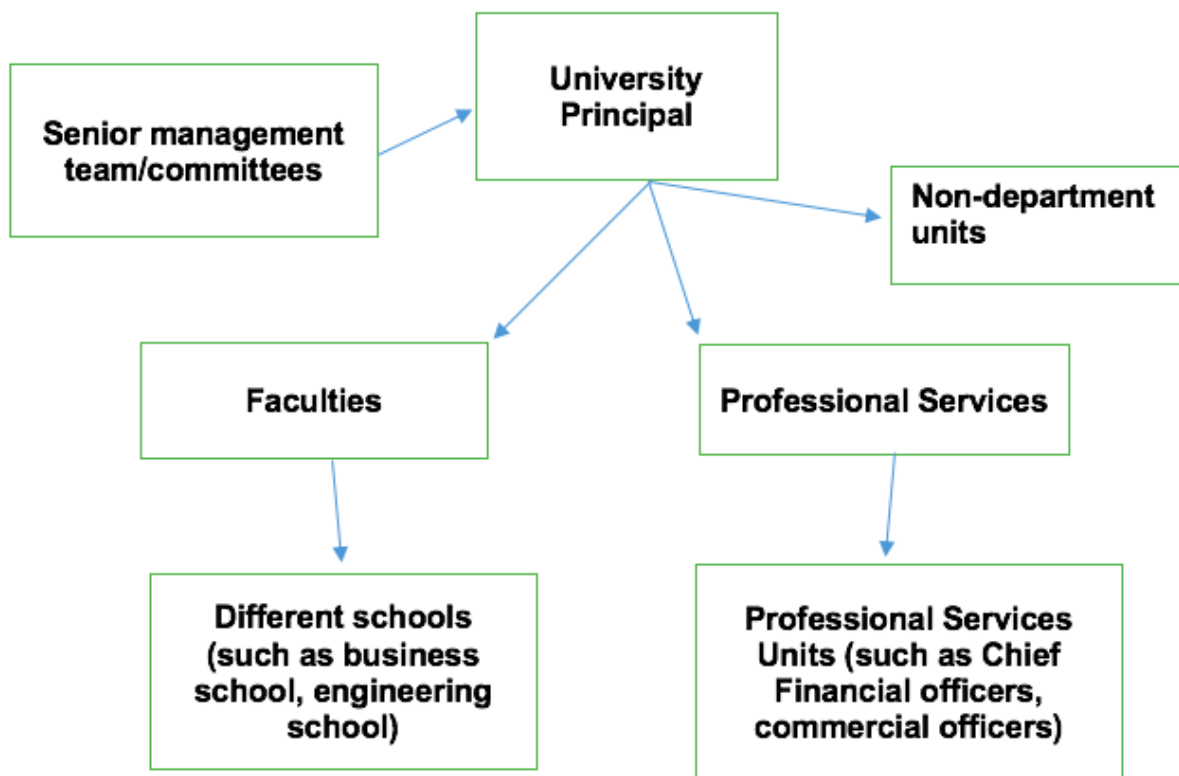
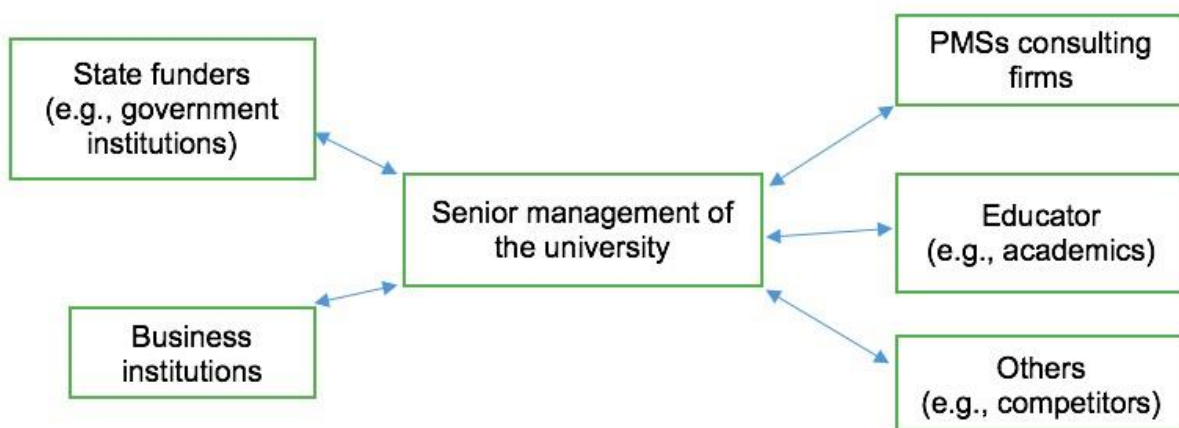


Figure 3.4 Social structure outside a university



Dialoguing with a polyphony of voices. The last guideline requires researchers to be well-equipped with a ‘dialogical attitude’. In fact, the ultimate goal of phronetic research is not to generate final, unequivocally verified knowledge; instead, phronetic research is aimed at creating input to the ongoing social dialogue and practice in a society. To achieve this goal, researchers will need to have a dialogical attitude since actors will test what phronetic researchers say against their own thoughts and experiences, will

argue with researchers when what is said does not fit or is inappropriate, and they would join the public discussion for putting forward their interpretations which may be better than that of researchers. Therefore, dialoguing with a polyphony of voices suggests that the discussion between phronetic researchers and readers/actors/the general public. Nevertheless, it must be stressed that phronetic researchers should be regarded as equal to the general public and should not have any privileged position for arguing about an issue or a social phenomenon over others.

Nietzsche stated that 'there is only a perspective seeing, only a perspective knowing', and the more influences people are allowed to talk about one issue or a social phenomenon, the more attention from different actors will be paid to this issue or the phenomenon (as cited in Flyvbjerg, 2001: 139). This will probably lead to greater 'objectivity' towards this issue or the phenomenon, and this 'objectivity' is obviously to a large extent dependant on a variety of perspectives and influential interpretations in the service of knowledge, reasoning and hermeneutic logic. The importance of any interpretation is relying on the extent to which the validity claims of this interpretation are accepted in a dialogue, and this acceptance by people normally happens when compared with other interpretations and other validity claims. In other words, any given interpretation in phronetic research is typically based on discourse analysis, and good discourse analysis, supported by a good level of validity claims, will contribute to a higher acceptance of the results in the dialogue. I will consider utilising this dialogical attitude when conducting my interviews since I intend to investigate how people think about PMSs exploited by the case organisation. Hence, the more perceptions I can use to explore this performance measurement system, the higher the degree of 'objectivity' about the results will be based on these subjective thoughts. To make better sense of different perceptions, discourse analysis is used in my data analysis.

The outcome of phronetic research is regarded as a practically governed interpretation of the investigated praxis. Nevertheless, the researchers neither need to agree with the actors' everyday understanding, nor explore the very deep and inner meaning of the praxis. Furthermore, Flyvbjerg (2001) also emphasised that phronetic research should be viewed as an analytical project. The above guidelines for phronetic research can be used as the basis for offering practical examples and detailed interpretations and narratives about how power works and possible consequences. To develop a

thorough insight of power and power relations, I make a theoretical contribution by applying Steven Lukes' power theory to these guidelines because I argue that Lukes' three dimensions of power theory is a comprehensive framework and a good fit for enriching these guidelines.

3.2 Framework of power

Generally, in social and political science, power theory consists of several traditions (Flyvbjerg, 2001). Initially, 'community power' theories were put forward by some social theorists, including Floyd Hunter, G. William Domhoff, Robert Dahl. Secondly, 'non-decisions' and 'two faces of power' theories were proposed by Morton Baratz and Peter Bachrach, while the three dimensions of power theory was developed by Steven Lukes. Thirdly, Marxist power theory was generated and elaborated by theorists, such as Nicolas Poulantzas. These theories differ from each other in many ways, but they share a common concern in the case of sovereignty, possession and control. Nevertheless, my objective here is not to offer an extensive literature review of power theories; instead, I intend to illustrate Lukes' (2005) power theory as the primary theory for my research project with detailed justifications. The reason for me to apply this theory to my thesis is because this theory provides a comprehensive analysis of power by demonstrating how many dimensions of power there are and how actors 'feel' about these various forms of power within any organisation. In the context of my thesis, this theory could enable me to investigate how managers in an institution/organisation negotiate, affect and handle both overt and covert issues during the adoption of PMSs; how they manage to change cultures in the organisation; how they attempt to achieve their goals via the implementation of PMSs. By applying this model, I also aim to assess what employees think about the adoption of PMSs in the case organisation and how they perceive the power relations embedded into this system; the possible differences between their 'false consciousness' and 'real interest' at their workplace.

Admittedly, this power model has been successfully adopted by several accounting researchers, for example, Bourne (2014) who applied this power theory by exploring 'how multiple dimensions of power bore on the secretariat and the board's project for

amending International Financial Reporting Standard 3'. Bourne (2014) advocated this theory as a methodology for his work. I disagree with Bourne to some extent by arguing that this power theory is more accurately regarded as a theory rather than a methodology or could be both, even if there might be some sort of methodology behind this theory. To put this matter sharply, Lukes (2005) did not provide any clear method guidance for researchers who are interested in utilising his framework, thus probably leading to a potential concern as to what empirical work would look like and how many steps researchers should follow to complete their projects, and what type of empirical projects this theory would lead to.

Moreover, Steven Lukes did not offer any empirical studies which adopt this framework in his book. Combining Flyvbjerg's (2001) methodological guidelines with Lukes' framework helps to make his abstract work applicable; in the meantime, I also make another theoretical contribution by applying Lukes' framework to Flyvbjerg's (2001) second rule of 'placing power at the core of analysis'. By making these two contributions, I can develop a better idea of which rules I should follow to complete my thesis while also making Flyvbjerg's second rule richer and more theoretically enhanced.

Drawing from Foucault and Bourdieu

Michel Foucault and Pierre Bourdieu had a tremendous influence on Lukes and his theory, especially the third dimension of power (Lukes, 2005:88-91). By drawing from Foucault's and Bourdieu's works, Lukes proposed a new and enlarged definition of power and a more nuanced, complex and qualified concept of the specific pattern of 'power over' which he calls 'domination'.

Foucault claimed that his focus is neither on the consequences or localisation of power, nor even on power in itself; instead, he is more interested in the relations of power. On the contrary, Lukes tends to pay more attention to the results of power and its localisation. When answering the question, 'what is power?' (see **Table 3.1**), Foucault argued that power is exercised other than possessed, and power relations should be regarded as force relations. To give more specific answers to this question, four basic concepts are established by Foucault. The first concept is that 'power relations do not stand in an external relationship to other forms of relations'. Other forms of relations,

such as relations of knowledge, rationality, economic processes or sexual relations are viewed as external relations, which cannot be replaced by power relations. It is due to the reason that power relations are inherent in these and are the 'immediate impacts' of the imbalances, inequalities and unfair labour divisions, which are the preconditions for these differentiations. In other words, it is these inequalities within any organisation/society/country among actors that contribute to the appearance of power relations. While power relations may be negative and restricting to other relations, they to some extent play a directly productive and positive role in these relations. For example, the Scottish government has made the educational decision to exempt all Scottish undergraduate students from paying tuition fees.

The second concept is that 'power comes from below'. Power is not based on a comprehensive and bipolar opposition of the ruling and the ruled since such an opposition could not work as a basic framework to understand power, and there is no general ordering principle for power. However, it does not mean that social domination and social classes do not exist. It requires both the dominant and the dominated to get involved in power relations and neither of them have absolute control. The third concept of power is that 'power cannot be taken, shared or acquired, nor can it be retained or allowed to slip away'. As mentioned before, Foucault advocated that power is exercised in an interaction between mobile and unequal relations from 'innumerable points'. The varied power relations, which are created and are operative in business and production, in institutions, in families and in other groups, serve as the foundation for wide-ranging fragmentary impacts that permeate society. It is this fragmentation that imposes a consolidating, convergent and homogenising influence on the relations of power, but a final consolidated dominance, for instance, hegemony, is regarded as an impact other than a starting point. The last concept is that 'where there is power there is resistance'. This concept argues that if there is no resistance, there are no relations of power. Resistance, which will never stand in an external relationship to power, is viewed as a part of the power. Nonetheless, it is incorrect to state that one cannot escape domination, or one should always subject oneself to power, and this leads oneself to believe in nihilism, determinism and fatalism. Based on these four concepts, it is much easier to understand Foucault's answers to the question, 'what is power?' in **Table 3.1**.

Table 3.1 What is power?

1. Power must be understood as a multiplicity of force relations.
2. Power is the process, which via struggles and confrontations transforms, supports, or reverses these force relations.
3. Power is the support which the force relations find in each other via the creation of chains or systems, or conversely, via the separation and opposition which isolate them from each other.
4. Power is the strategies in which the force relations obtain effects, whose general design or institutional crystallization can be found in the state apparatus, in the formation of the laws, and in various social hegemonies. Strategies and force relations are local and omni-present, they are changeable and unstable.
5. Power is dynamic and is everywhere, not because it is capable of uniting everything under its insurmountable unity, but because power is produced from one moment to the next in all points and all relations.
6. The micro-practices of power and of day-to-day activities – hour to hour and minute to minute sometimes – are what is significant.
7. Power is productive – ‘we must cease once and for all to describe the effects of power in negative terms’.

Source from: Foucault (2000)

By drawing on Foucault’s work, Lukes deemed that he can strengthen the awareness of how dominance is obtained through compliance. It is Foucault’s insights into the intimate relation between knowledge and power, especially expert knowledge, cognitive expressions of power and the corporal that have inspired Lukes to create the third dimension of power. Furthermore, Foucault paid more attention to the productive, restricting the dynamics and impacts of power. Nevertheless, although Lukes was largely affected by Foucault’s work, Lukes did not totally agree with Foucault’s viewpoints about power. In other words, Lukes divided Foucault’s thoughts about power into two main phases. The first phase starts with Foucault’s early work about discipline as well as the first discussion about sexuality to the subsequent works about what he called ‘governmentality’. Power in the first stage is pervasive and ‘occupying’ nearly all aspects of social life since it not only restricts by establishing boundaries and limits, but also constitutes ‘subjects’ themselves in the second phase. Therefore, power is everywhere and there is no escape from it. I will explore these two phases more in Section 3.3.

Apart from Foucault, Bourdieu’s work has been drawn by Lukes to explore how power as domination can be internalised as a kind of ‘habitus’. In fact, Bourdieu deemed that the effectiveness of power as domination is sharpened by its ‘naturalisation’, where

what is unequal and arbitrary appears to individuals as objective and natural, and by the 'misrecognition' of its aspects and origins of operation. Bourdieu called this insight 'symbolic violence/power/domination', which is a 'gentle violence', invisible and imperceptible to its victims. It is the effect of symbolic domination (such as gender, cultural, ethnics or linguistic) that shapes 'habitus', and in turn bring 'practical sense' and 'organised actors' visions of the world below the level of consciousness in a way that is resistant to critical reflection, articulation and conscious manipulation'. In other words, this 'symbolic violence' makes individuals accept their roles in an organisation or society by dominating their own perceptions, appreciation and consciousness, so that these actors will not or never be intended to fight against the powerful. A good example can be found in the paradoxical logic of masculine domination and feminine submissiveness, particularly in some developing countries, such as India. In the context of India, men are believed to dominate this whole country, whereas women as the subordinate classes do not have much power but to follow men's orders and rules (Lukes, 2005: 145-147). Such 'symbolic domination' has already made enculturation as a source of securing women's compliance by imposing internal restrictions or rules under historically changing circumstances to change their desires, beliefs and the formation of preferences in this country over time. Eventually, this habitus seems to have become a big part of social norms and conventions in India.

However, Lukes tended to differentiate his own theory from that of Bourdieu in weighing the degree to which such symbolic violence is causal and effective. While Lukes agreed with Bourdieu that the more effective power is, the less visible it is to the actors' consciousness, Lukes believed that actors have a higher level of reflective awareness than Bourdieu claims. This is because power probably causes more resistance than Bourdieu appears to believe. Moreover, 'naturalisation' and 'misrecognition' suggest that there may be a lower or little degree of consciousness of oppressive structures, whereas power may entail a higher level of these structures. That is to say, either 'naturalisation' or 'misrecognition' has achieved or ensured a high degree of enculturation, so that people in that society do not have much resistance but would like to share the same beliefs, desires and preferences. In contrast, power which takes different forms may cause a high level of consciousness of oppressive structures, so that the powerful are inclined to secure the compliance from the subordinates by utilising different ways, including forces and threats.

It is worthwhile to highlight that when analysing power, Bourdieu proposed three overlapping but analytically distinct ways. These three ways include power in specific spheres (fields) of struggle, power in valued resources (various types of capital) and power in legitimation (symbolic violence). Lukes appears to only take the symbolic power aspects into consideration while ignoring the other two aspects. In effect, power also takes the forms of resources in Bourdieu's sociology and he called these resources capitals, which could be created, consumed, exchanged and accumulated. Capitals, such as cultural capital, social capital, academic capital and economic capital do not exist in isolation but are relational. Nevertheless, Lukes did not consider other types of capitals but only symbolic capital (symbolic power). Bourdieu furthermore pointed out that these capitals are operating in what he called 'fields'. 'Fields' are defined as structured social spaces where actors are struggling for unequally distributed resources or 'capital' (any kind of capital). These fields can be helpful when trying to understand why the dominant come to accept their positions of domination. It is like some competitive games for the dominant to 'play' in different fields in order to become more powerful. However, Lukes did not consider this concept of Bourdieu's 'field' either.

3.3 Neoliberalism and higher education

3.3.1 Foucault's neo-liberalism and biopolitics

Higher education around the world has experienced numerous and substantial reforms and changes over the last 25 years. Arguably, the major reason for these reforms and changes is because of the widespread adoption of 'neo-liberal rationalities' in the higher education sector, gradually fostering the transformation of higher education from a public trust and social good to a 'profit-seeking', or at least a goal-driven 'subject'. Public trust refers to a kind of trust aimed at promoting people's welfare as a whole instead of making profits (Giroux, 2013). According to Michel Foucault (2008:118-121), neoliberalism aims to construct individuals or actors as 'active self-directing subjects' and (thus) the governing framework changes to the production of a framework in which these active and rational subjects can feel free to compete. In other words, neoliberal rationality means there is limited government intervention, no barriers to commerce, no constraints on producing and manufacturing and no tariffs. Instead, individualism is largely encouraged by neoliberalism to be more 'free' and 'entrepreneurial', so that capitalists, as active subjects, can grasp every opportunity to make profits (Cooper, 2015). It is furthermore emphasised by Cooper (2015) that in the age of neoliberalism, its main characteristics, such as deregulation, privatisation and commercialisation are 'vehicles' for this 'freedom'. However, neoliberalism is not fixed or unified and it changes geographically and temporally. For higher education, public colleges and universities are examples to represent neoliberalism. Hence, my focus here is not only on investigating 'neo' phenomena which have occurred in higher education in recent years, but also on exploring the effects of neoliberalism on higher education by applying Foucault's explanation of biopolitics.

What is 'genuine higher education' and what has happened to it? There has been a long controversial debate regarding this question (Aarrevaara *et al.*, 2009; Baruch and Hall, 2004; Kallio *et al.*, 2015; Slaughter and Rhoades, 2000). In my view, this is the change in the trend of the ideology (Steven Lukes) or the mentality/rationality/morality (Michel Foucault) among people, especially educators in different periods of time.

Before the age of neoliberalism, genuine higher education was deemed as that which includes philosophy, history, the social sciences, the natural sciences and all of the arts and humanities (Giroux, 2013). The human condition as the foundation was embedded into this education. It means higher education was regarded as a public trust and social good to educate people to become good citizens; a critical organisation that is full of cultivating good knowledge, inquisitiveness, the imagination, social responsibility and the debate for justice. In this case, students were entitled to enjoy the freedom and desire for good learning, public discourse and the leadership engagement of current issues (Giroux, 2013). This type of rationality about higher education has existed among people, especially educators, since before the age of neoliberalism.

However, due to changes in the general environment, the notion of education has been critically challenged and 'threatened'. These changes can be understood as the effects of neoliberalism on economic, political and cultural dimensions. As mentioned before, neoliberalism is a new version of liberalism, which is a series of rules or regulations widespread during a certain period (Foucault, 2008). The main properties of Foucault's understanding of neoliberalism mean the changes in the rules of the market, public funding for social services, privatisation and deregulation and individualisation. First, neoliberalism encourages the greater openness for the global trading and investment and with low state interaction. Consequently, capitalists and individualists feel free to compete and make profits. Second, reducing public funding is another efficient way to accelerate the impacts of neoliberalism. To release the financial burden, the government tends to encourage organisations, including universities in the public sector to be more commercialised in the name of decreasing the role of the government. In the end, this has led to the other two aspects of neoliberalism, including deregulation and privatisation. Deregulation entails reducing or changing any governmental rules which could affect capitalists' ability to make more profits. Indeed, some educational reforms can work as a good illustration of this point. Privatisation and individualisation enable private investors to buy state-owned organisations, for example, universities. Therefore, I will look at these aspects by using Foucault's biopolitics in the higher education sector.

3.3.2 Neoliberalism and the market

According to Michel Foucault (2008:260), there is a concept called the *environmental governmental action*, which means the social environment, such as reinforcements and prohibitions, should be arranged by government, thus encouraging free competition in this social 'framework' (Kristensen, 2013). In Steven Lukes' words, this type of government is called social arrangement. In Foucault's view, there is an assumption about liberalism that the market, competition and exchange are the natural phenomena that require *laissez-faire* to create useful impacts. Here, *laissez-faire* refers to a government that does not have any rules or laws for controlling and restricting the buying and selling of products and services (Foucault, 2008). However, Foucault (2008:110-112) advocated that *laissez-faire* as being naïve naturalness is rejected by neoliberalism since it does not produce those controlling and restricting effects that liberalism assumes. What is more, neo-liberalists believed that liberal balancing between security, control and freedom is deemed 'incoherent' and this balancing would unavoidably create an excessive, even totalitarian, state (Foucault, 2008).

To develop a deeper understanding of the relationship between the market and competition, Foucault compared two types of neoliberalism, including German post-war neoliberalism (Ordo-liberalism or the Freiburg School) and American tradition neoliberalism (the Chicago School). These two schools remained the liberal concern with excessive government (Cooper *et al.*, 2016). The German ordo-liberals highlighted that there must be a state that actively creates an environment in which the market could take place and free competition can occur (Foucault, 2008:120). As a result, ordo-liberals were seeking a government that interferes with a social framework, so that the competitive mechanisms could play their regulatory role. Regulatory role suggests that government regulations should be utilised to produce and enhance free markets; meanwhile, it should also have a policy of social intervention for issues, such as healthcare coverage, private insurances and unemployment pay. Moreover, Foucault (2008:177-178) emphasised that ordo-liberals held the opinion that there have been the historical trends of capitalist societies to become increasingly centralized, and freedom of violence was supposed to be avoided. It means the main principle of ordo-liberalism follows the logic that all the

anti-free-competition-trends are supposed to be legally intervened, thus government is necessarily important to guarantee that free competition will take place in such an environment.

On the contrary, American neo-liberalism was inclined not only to extend the mentality/rationality of the market into all social arenas but also to place market risk back onto individuals (Cooper *et al.*, 2016; Foucault, 2008:226-229). It is because American neoliberalism treats individuals as ability-machines whose knowledge, skills, health, intelligence are valued according to their ability to generate income. In reality, American neoliberalism applied economic thinking to all aspects of individuals' lives based on two concepts of homo oeconomicus and human capital. Homo oeconomicus refers to someone who is 'eminently governable, manageable', and it also means 'an entrepreneur, an entrepreneur of himself', being for himself his own capital, being for himself his own creator/producer, being for himself the source of learning (Cooper *et al.*, 2016; Foucault, 2008:270). Human capital is not just something that is exchanged, invested and accumulated at the market, but something that is inseparable from the entrepreneur of the self who produces the capital itself (Foucault, 2008:224). Hence, when American neoliberalism was applying economic thinking to all fields of individuals' social life, this includes education, marriage and employment. Therefore, *biopolitics* occurred in two significant ways in the neo-liberal framework. One is that people's interests and economic principles of competition contribute to the formation of regulatory mechanisms for the environment for individuals as human beings. The other one is that all entrepreneurial investments and activities are the most crucial approaches of the neo-liberal self. In other words, individuals as populations are encouraged by neo-liberalism to become active subjects to figure out their own self-interests through competition and to develop the skills which will enable them to earn high returns on their human capital (Dilts, 2011).

Within the context of higher education, it is not difficult to understand global changes in its context due to the effects and application of the neo-liberal framework as a whole. German neoliberalism would allow the state to protect universities from any negative impacts either domestically or globally. Although nowadays the state 'encourages' universities to be more market-driven entrepreneurial for their own programs, it would still financially support universities, especially those that are state-owned. Ordo-

liberalism may also have no or low tuition fees, especially for the poor. This is mainly because the state tends to create an environment (social framework) in which universities could enjoy the freedom to compete with each other (in order to make more profits), but it also plays a regulatory role in ensuring that each university could 'survive' in such an environment generally. Nevertheless, there is another significant reason for the state to do this. The basic goal of education is still to 'make' critical citizens and an essential democratic public sphere in its own right (Giroux, 2013). This is not only the primary goal of education, but also the aim of producing *civil society*, *politics* and the *destiny of democracy itself* from the perspective of the state (Foucault, 2008; Giroux, 2013).

In contrast, American neoliberalism would extend the economic rationalities into the education sector, making universities more privatised and commercialised to serve corporate interests other than the public good and turning academics into strategic goals-driven 'machines' so as to generate academic and financial capital (Giroux, 2013). Universities are encouraged by the state to be entrepreneurs, or entrepreneurs of themselves (*homo oeconomicus*) to generate revenue through their own resources, such as teaching and research programs or donations from alumni. It means universities are encouraged to apply economic thinking to everything they do in all fields. Indeed, universities tend to become more market-oriented or marketized both domestically and globally to attract more students (Czarniawska and Genell 2002; Kallio *et al.*, 2015). Furthermore, more teaching and research programs, together with standardising the curriculum, are better suited for corporate interests. To do this, universities have become *economic partners* with academics (Foucault, 2008). Economic partnership means a kind of relationship between employers and employees, and we can assume this type of relationship is a contractual relationship between universities and academics. In terms of academics, they have no alternative but to align themselves with the universities' strategic goals/visions/values and its organisational culture. It is this contractual relationship (economic partnership) that has led academics, especially young academics to change their collegial ethos into competitive and individualised ethos in the end (Knights and Clarke, 2014; Kallio *et al.*, 2015; Ylijoki and Ursin, 2013).

Nevertheless, Harvey (2005) deemed that although it is straightforward for neo-liberal theorists, including Foucault, to define different types of neoliberalism and the roles of states, it is essential to keep in mind that the practice of neo-liberalisation has significantly evolved in various regions and countries. He furthermore stressed that due to uneven geographical expansion and development of state powers, institutions and functions in the last 30 years, the neoliberal state may be viewed as a contradictory and unstable political form. Therefore, Harvey (2005: 64-80) highlighted several important criticisms and contradictions between the neo-liberal state in theory and in practice. The first contradiction is about the role of the neoliberal state. The state is expected to set the stage for market functions; however, in practice, it is working as an activist in establishing a good business environment and as a competitive entity in international politics. In other words, market freedom is not as 'free' as the state claims due to various levels of state intervention.

The second contradiction is the lack of symmetry in the power relations between companies and individuals. It means individuals appear to have personal freedom, but this freedom may be deprived if companies have too many policies or rules. When these policies and rules are created, the promise of such individual freedom has come to an end. The third contradiction is the preservation of the integrity of the financial system. Deregulation of the financial system may cause financial scandals or illegal financial behaviours, for example, The Wall Street and some accounting scandals (Harvey, 2005: 64-80). This also applies to international markets and businesses since international free trade requires some rules or regulations to avoid crisis and 'dodgy' behaviours. The fourth contradiction is that while free competition is encouraged, the reality is that multinational companies have the increasing consolidation of monopolistic, oligopolistic and transnational power over smaller companies in the global market. For instance, Coca Cola versus Pepsi is probably the only global competition in the soft-drinks industry. The last contradiction is the 'manipulation' of the commodification logic, probably triggering potential social issues and problems. It means, when individuals apply the economic logic of commercialising everything, social incoherence and anti-social behaviours, such as crimes, wars and social disorder may be triggered.

3.3.3 Entrepreneurialisation and academic capitalism

As mentioned earlier, Homo oeconomicus is someone who is 'an entrepreneur, an entrepreneur of himself' (Foucault, 2008:270). Foucault argued that this can happen at different levels, situations and times, so 'someone' can be an individual, an institution, a society or even a whole country. He further emphasised that the 'entrepreneurialization of people' to a large extent transmogrifies humanity, behaviour, thinking and conduct based on a particular status of the economy. Almost 'everything' in this society is not only framed and restricted by economic rules and conditions, but also judged and measured by ratings, rankings and metrics. Indeed, all conduct is being treated as economic conduct, and individual endeavours and behaviours are supposed to create economic value.

To understand the process of entrepreneurialisation, it is necessary to look at the notion of human capital. According to Baiman (1990), human capital suggests a collection of traits, such as knowledge, experience, skills, talents, qualifications, training and wisdom obtained collectively and individually by individuals. In general, people with more advanced skills or capabilities can get better jobs with higher wages and cannot be easily replaced, while those with less education have limited job options. From an economic perspective, human capital also includes social, cultural, biological capitals because these capitals all interact in either directly or indirectly economic transactions. Nonetheless, Foucault (2008: 224) suggested that neoliberals define capital as a source for generating future income, and the ability to bring this income can be regarded as capital-ability. With different capital abilities, individuals could either work for an organisation or act as a kind of enterprises for themselves. Alternatively, an organisation with a big group of individuals could work as an enterprise itself with a certain set of goals to produce future income streams (Cooper, 2015). Under neoliberalism, individuals are expected to build and remain an ethical and economic relationship with other economic partners or entrepreneurs to create their own income streams.

In terms of higher education, the notion of university has been criticised and contested among various scholars in different regions at different times. Universities have been going through political, cultural, economic and religious changes over time, and the

majority of western universities have become entrepreneurs in public sectors (Kallio *et al.*, 2015). State policies in western countries, including the UK, not only exist to gradually reduce the public funding of higher education, but regard universities as producers of knowledge that need to become more creative, innovative and entrepreneurial in the public sector (Aarrevaara *et al.*, 2009). For the process of entrepreneurialisation, universities spare no effort in making themselves profitable and useful to both internal and external stakeholders, for instance, investors and industry. At this point, universities will probably have to 'adjust' or even give up on their traditional disciplinary boundaries as a source of autonomy and identity (Henkel, 2005) and start being more multi- and interdisciplinary and diversified in this market-driven and profit-oriented world (Gibbons *et al.*, 1994). Hence, pursuing economic value and development has become the primary goal of universities with a label of entrepreneurs, and senior academics are also 'recommended' to embrace the new concept of 'entrepreneurship' to be called 'entrepreneurial lecturers/professors' (Clark, 1998; Lam, 2008). That is why many universities like to label themselves with terms, such as 'entrepreneur of the year' and 'building confidence entrepreneurial capabilities' to advertise their strengths to society and industry.

A good example of entrepreneurship can be found in the role of service providers played by universities when they are operating like corporations to provide 'use value' for their customers (Ng and Forbes, 2009). Higher education nowadays is treated as a service and academics as subjects obtain their stature through their exchange value and REF-ability on the market (Giroux, 2013). Moreover, it is the corporate interests that make it more demanding with regards to what should be taught by universities and what academics should concentrate on (e.g. normally publications and knowledge exchange). To match these demands, executive boards of trustees look for business leaders to reform universities with management consulting companies, thus 'flooding' corporate culture into universities and transmogrifying the whole image of higher education (Czarniawska and Genell, 2002). Hence, universities, especially for-profit and young universities, are adopting a business model to generate revenue by treating their students as customers and offering them what they need so as to get better jobs. What is taught is perhaps not an academic decision but instead a market consideration made by senior management teams, and some disciplines and metrics are strongly

valued with how closely they are linked to business goals and strategic achievements each year.

According to Foucault (2008: 224), capital is not just something that is exchanged, invested and collected at the market, but something that is 'inseparable from the entrepreneur of the self who constitutes the very capital itself'. When universities are in the process of becoming entrepreneurial, it is 'recommended' that academics are adapted to fit this transformation. What happens to academics in this neoliberalism age? Accordingly, academics have become neoliberal subjects, while only senior academics may have seen continuous changes in academic employment and in academic capital (Giroux, 2013). Cooper (2015) stressed that work is experienced as a 'living death'. Being constantly hard-working, self-regulating and enterprising subjects is what constitutes academics' lives today. However, their power and rights have been removed or deprived by managers, and their employment has become endangered in some ways. For example, their success is hugely reliant on their REF-ability and the possibility of 'knowledge transfer' to commercialisation (Czarniawska and Genell, 2002). In other words, academics' hard work may not be valued by universities; instead, universities only judge what academics have achieved quantitatively and how much influence their research creates in the academic world.

At the same time, academic employment has become precarious because universities started offering 'adjunct' and 'non-stipendiary' positions to replace permanent jobs and the tenure track (Ng and Forbes, 2009). Unfortunately, this is the trend in the academic world and this is also what university management teams do to manipulate and control academic capital. It appears that academics are at the bottom of the hierarchy, while managers and even senior administrators hold more power and safer jobs than they do. Therefore, it is understandable that young academics find it difficult to start their career because they are confronted with insecure career prospects, the disappearance of research funding and the pressure of the REF (Giroux, 2013). This precariousness of academic employment serves as a kind of mentality/morality in academics' heads in Foucault's account (i.e. biopower). It is this mentality that drives academics to work harder, play with the system rules and power mechanism, and constantly enhance their REF-ability other than speak out their fears and identify obtained injustice. Professor Benjamin Ginsberg (2011) in his book, *The Fall of the*

Faculty, expressed his shock, anger and hopelessness working as a senior academic in America. Given the consideration to these 'hidden injuries' of neoliberal universities, the point that I would like to make is that being 'entrepreneurial' means a dramatic change not only in academic employment, but also in academic capital.

3.3.4 Biopolitics in the context of higher education

'A normalizing society is the historical outcome of a technology of power centered on life' (Foucault, 1978:144).

In his lecture series, *Society Must be Defended* (1976), Foucault put forward and specified the notion of 'power over life' and analysed biopower and biopolitics serving as the normalising power. From the extract above, he deemed that the main purpose of power over life is to normalize the society (context) eventually, and he was interested in exploring how people were trained, characterised, categorised and modified within a system or power mechanism of norms and normalities at different levels in various situations at different times (Foucault, 1976). To understand this normalising power and how it works to 'manage' people's lives, he gradually has come to identify two types of power, including disciplinary power (i.e. *theory of sovereignty*) and biopower as the ways to demonstrate the transformation from the power of sovereignty to 'power over life' (Foucault, 1978). In his book, *History of Sexuality* (1978), Foucault explained disciplinary power as a kind of power exercised by those who are representing the (sovereign) authority by their own or sovereign's orders and rules in daily transactions (i.e. a rule-based authority). In contrast, biopower is much more subtle than disciplinary power because biopower works on accomplishing the subjugations of bodies and controlling populations through numerous and diverse techniques (i.e. biopolitics) (Foucault, 1978:139-143). I would like to apply Foucault's theory of 'power over life' to understand historical changes of higher education over the last 25 years because it is worthwhile to develop a deeper insight into how biopower works to 'affect' academics' lives from a broad and general perspective.

The first type of power over life is disciplinary power and Foucault specified this theory in the book called *Discipline and Punish* (1995), in which he looked at how human life is shaped and characterised to be productive, manageable and *docile* (Foucault,

1995:135). Generally, the idea embedded in this book is about how different practices and techniques are utilised to make individuals subjected in various contexts or physical institutions, consisting of barracks, labour camps and prisons. Since the start of civilization, there have been a lot of social institutions, such as workshops, universities and militaries emerging in people's life. For each institution, people set up their own rules and regulations to achieve certain objectives from the beginning (Foucault, 1995). What interests Foucault are the implications and meanings of the occurrence of social institutions and state apparatuses and different disciplinary techniques adopted by those social institutions. Indeed, Foucault showed and analysed how different disciplinary techniques were used in various contexts and situations. For instance, he deemed that military life would start in childhood when children would be constantly taught the 'profession' of military work. After growing up and becoming soldiers, they have already been trained to obey rules and their captain's orders, and their bodies, in this case, are constituted to be a part of a 'multi-segmentary machines' (Foucault, 1995:163-164). This whole process cannot be completed in short-term period but from a long-term training, modifying and carrying out numerous tasks (Muller, 2018: 131-135).

From the example above, Foucault stressed that individuals may be targeted towards preferred actions because the main purpose of disciplinary power is to make individuals *internalise* their roles and expected actions within a certain context/framework (Foucault, 1995). The whole process that makes individuals become submissive and docile is called *subjectivation*, which is one of the main aims of disciplinary techniques and the other one is *individualization* emerging at the same time (Foucault, 1995:166-167). According to Foucault (1995), to enhance the effectiveness of discipline, human beings are supposed to be distinguished from each other in their own singularity and quality, so that they could be trained, tortured, manipulated and categorised as individuals. This is because human bodies are the primary part of the political field in which power relations could immediately affect it (the body). It means power relations could 'invest it, change it, torture it, train it, force it to perform', and power relations could be formed through a variety of factors, including, norms and rules, punishment in a society or institution and especially the effects of disciplinary power (Foucault, 1995:25-26, 166-167).

However, Foucault, later on, recognised that power should not only work on individuals but also on human life. To demonstrate this point, Foucault (1995:164-170) investigated how management was actualised from an individual to the whole population via setting up disciplines, techniques and norms. It is those disciplines, techniques and norms that enabled production or normalisation of a reality. Admittedly, disciplinary power and its effects are more effective on individualisation, but it may not take hold on the population (Foucault, 1995:164-170). Therefore, one needs to have other techniques beyond the disciplinary power to govern the population, which is biopower. To put it another way, (modern) power is significantly manifesting itself in human beings' desire to control and change a life, and this takes place on two distinctive levels, comprising disciplinary techniques working on the level of individuals and biopower and its techniques working on the level of population (Foucault, 1995). In Foucault's words, both types of power concentrate on maximising and extracting forces from human bodies to create life in a certain form. The main difference is that 'disciplinary subjection is a technology in which the body is individualised as an organism endowed with different abilities, whereas biopower is a technology in which populations as bodies are replaced by general biological procedures' (Foucault, 2008:248-249). It means new rationalities of younger generations would replace the old ones with the deployment of this society.

To elaborate the distinctions between these two technologies, Foucault further argued that the focus of biopower is not only on individuals but mainly on the species and organismic body with its characteristic phenomena (Foucault, 1978:139-140). These phenomena include health, death, sexual behaviour, mortality rate, life expectancy, dying and propagation. In this case, biopower has been playing an increasingly significant role in managing and controlling all factors that could make those phenomena vary, such as medical techniques, scarcity, famine and hygiene. The whole process of managing and controlling these factors is what Foucault called 'a biopolitics of the population' (Foucault, 1978:139-140). Nevertheless, it does not mean that disciplinary (sovereign) apparatus lost its effects but this power may neither be strong enough nor have relevance for many new 'things' or social phenomena (e.g. industrialisation, internationalisation, privatisation and entrepreneurialisation) which have kept showing up. Hence, the old mechanism of disciplinary power had to adjust itself to get it adapted to a new economic and political situation. The important point is

that governing the economic and political body of a society is probably far beyond disciplinary power and its effects, while biopower could render new ways of modification and government of human life as a whole, along with the development of this society (Foucault, 2008:249-250).

It must be stressed that discipline and biopower function via norms and they have a very strong connection with the emergence of capitalism. According to Foucault (1978:134; 1995:220-221), discipline and biopower overlap each other and power relations were basically redeveloped and reformed through and because of new categories of natural phenomena and scientific knowledge of human body. Due to significant changes and developments in human society, new ways of government and manipulation of human life emerge to replace the old ways. In the process of this transformation between new and old ways, both disciplinary power and biopower exercise through norms and practices so as to ensure that power over life could implement its corrective and regulatory mechanisms (Foucault, 1978:143-144). Norm here can be regarded as a dimension or standard which is used to measure, qualify and constantly change people' life, behaviour and their values (Foucault, 1978:144). That is why Foucault (1978) repeatedly highlighted that power over life expresses itself in people's urge to modify and control life. In terms of capitalism, it is serving as a typical and perfect outcome of power over life from Early-Modern to Modernity era (Foucault, 1978:140-142). For Foucault (1978:139-141), capitalism was largely caused by power over life, especially biopower, and the development of capitalism started with the adjustment of the phenomena of the population to economic procedures and the controlled insertion of bodies into the machinery of production. Since then, capitalists are inclined to utilise methods of optimising aptitudes, forces and life in general; in the meantime, they were seeking useful ways to govern, control and modify production processes.

In the context of higher education, disciplinary power is conveyed by the different reforms and actions of states around the world. At this point, disciplinary power becomes the government's policy power which could control, affect and change the developments of higher education because universities are financially depending on the funding provided by the state. Since the new 'concept' of managerialism related to the New Public Management was introduced to government, numerous management

technologies have been adopted by the state to measure and control universities (Agyemang and Broadbent, 2015). It is disciplinary power that has reshaped and rearranged systems of universities and also directed the attention of universities to market-oriented styles and performance measures. Hence, universities no longer differ from other private organisations that create 'products' and provide teaching and research 'services'. Moreover, universities are even required to respond to and satisfy their 'customers', such as students and their parents, stakeholders, accreditation bodies, research and funding councils as well as the government (Parker, 2013). As the ideology towards education has been strongly affected and modified by the market mechanisms, and governments have applied economic theory to non-economic sectors. The purpose of this is to normalise neoliberal rationality and replace the traditional ideology of education, thus significantly challenging all scholars' perceptions, thoughts, behaviours, focuses and actions. It means that universities are 'forced' to comply with all reforms and policies implemented by the government, and they become 'subjects' themselves and, accordingly, scholars cannot 'escape' this transformation regarding the properties of their jobs.

What has happened within UK public universities with the expansion of management and administrative systems? The most obvious phenomenon is the creation of new hierarchies, both between and within universities (Vernon, 2010). This can be regarded as the increasing 'division/gap' between academics and administrators/managers. That is, academics have decreasing relative size and less power than that of administrators or managers (*ibid*). According to The Guardian Website (2010), there was a 33% increase in the number of managers in higher education from 2005 to 2010, whereas during the same time, the number of academics in the UK increased by 10%, from 106,900 to 116,495. It was even predicted that there would be another 33% increase in the number of administrators and managers over the next ten years. At this point, a new bureaucratic control system or a hyper-bureaucracy has been built by these administrators and managers. This is accompanied by attenuated academic freedom, reduced academic engagement in university governance and weakened academic union bargaining power.

In line with this bureaucratic establishment, another huge gap between academics and managers is the disparity in salaries (Smyth, 2017). When applying neo-liberal

rationality to the operation of the public universities, governing bodies would appoint Vice Chancellors and Principals with 'incredible' remuneration packages. Vice Chancellors are assumed to play the role of Chief Executive Officer as if they were working for private companies other than acting as guardians of the educational ethos and mission of the public universities (*ibid*). Their main goal is designed to serve corporate and profit-seeking interests sought after by university governing bodies, or even the state. Adams (2019) reported that Vice Chancellors were awarded £500,000 or more in 6 English universities in salary, bonuses and benefits in 2018, and nearly half of Vice Chancellors in other universities received more than £300,000 on average per year. In contrast, academics, as frontline staff, have been facing a growing workload with no overtime pay (Freedman, 2018).

What is worse, the commodifying logic of capitalism, together with the power of management have contributed to individualism among academics and eliminated the autonomy of academics. Many scholars (Anderson, 2008; Chandler *et al.*, 2002; Henkel, 2005; Knights and Clarke, 2014) have criticised this phenomenon as the disciplinary power from the management has encouraged academics to work individually towards their own targets, gradually causing them to lose a sense of community in academia. What is worse, the new goal-oriented and managerialist university has triggered insecurities among academics, so that they are no longer working as governors for their own research, originality of their publications and independent critical thinking (Gabriel, 2010). Instead, their research topics and outcomes are strongly affected by many external factors, such as funding bodies, senior managers and politicians (Agyemang and Boradbent, 2015). According to Aronowitz (2000) and Parker (2014), the sovereignty of managers and administrators is placed above the interests of academics and students, and even some managers and administrators have claimed that academics who do not like to change either self-interested or not understanding of the 'real' world.

These substantial changes in the higher education sector over the last 25 years were caused by short- and long-term effects of power over life, including disciplinary power initially and then biopower to form a kind of special rationality (Foucault, 2008) or ideology (Lukes, 2005). Due to the introduction of managerialism in universities, power over life functions in normalising performance measurement systems to make them

sound morally normal and reasonable among universities and educators. Indeed, sovereign power as the disciplinary power is working to implement policies and to utilise different types of performance measurement systems, and biopower would make people in this industry accept their roles and become subjects of these systems eventually. For instance, there was a dramatic shift from a developmental to a judgmental measurement of performance (Ter Bogt and Scapens, 2012).

Traditionally, measurement was used to help individuals enhance their performance, whereas the new system works to evaluate their past performance quantitatively and 'encourage' them to improve their REF- and KPIs-ability (Giroux, 2013). This underscores that sovereignty power determines what metrics and indicators are used for their performance measurement systems and how to adopt them. In due course, biopolitics as the technique of biopower will construct a reality that senior managers only look at what really matters to them. It seems that adopting performance measurement systems not only aims to 'guide' individuals to focus on what is important to senior managers, but also constructs a reality or a rationality for people to internalise their roles within a given framework either consciously or unconsciously. In other words, the assumptions as norms embedded into these performance measurement systems suggest what senior managers measure will get what they measure in the end.

3.4 Lukes' framework of power

Like previous researchers, I agree with the shared viewpoint that power is a contested concept and individuals can have their own definitions for it. As mentioned earlier, researchers, such as Bourne (2014), have applied Lukes' power framework to demonstrate how three dimensions of power are related to accounting standard setting and accounting regulation. His work to a large extent inspired me to apply Lukes' framework of power to my thesis, especially to analyse how managers take advantage of different dimensions of power to deal with certain issues through using PMSs; at the same time, I also would like to explore how employees think about these power relations embedded in these PMSs. However, my project differs from Bourne's (2014) work on an important point that he did not deeply explore any covert issues and conflicts because his data was largely based on secondary sources which somewhat limited his insight. By contrast, I will conduct primary research in an organisation, so while discovering covert issues and conflicts may not be a big issue; nevertheless, I need to be very careful when asking participants questions. Besides this. I do not suggest that Lukes' power theory is the only option for this type of research in the management accounting field. As stated in Section 3.2, Lukes was tremendously affected by both Foucault's and Bourdieu's works, so future researchers can consider utilising either Foucault's or Bourdieu's work to make sense of power and power relations in other fields. The reason for me to adopt Lukes' power theory is mainly because this theory has a really clear division of power dimensions, including the first, second and third (his own) dimensions of power. In particular, his third dimension of power illustrates how power is beyond people's consciousness and even understanding.

At the beginning of the book, *Power: A Radical Review*, Lukes emphasised that people should look at power broadly. It means we need to think about power in three dimensions instead of one or two. The first dimension of power is the most observable one, whereas the aspects of the third dimension of power are the least accessible to observation. According to Bourdieu, the most effective power is, the least observable it will be. The third dimension of power serves as enculturation, which cannot be easily observed but deeply and historically permeates a system. It is like an idea, attitude,

feeling or even fashion, which permeates an organisation or a whole society, thereby affecting every single individual and even future generations. We all know that factors, including ideas, attitudes, feelings or fashions cannot be observed but we can sense them by investigating people's reflective desires, beliefs and perceptions within a society. Power even has multiple faces, much like people. That is why people in different groups or societies disagree with each other even on something which is common knowledge or common-sense. Initially, I struggled with understanding the word, *radical*, since I could not understand why we as researchers need to have a radical view regarding people and power relations. Again, I thought this word, *radical*, meant aggressive, thorough or fundamental; however, it should mean a breakthrough, overthrow and release after I finished reading this book. Indeed, the radical entails individuals' wants and preferences may be a product of a system or society, which works against their (real) interests, and the radical in such cases would enable them to make their own choice by 'releasing' them from the traditional bound/fetter. A good example can be found in LGBT people who are a minority group, but recognise their 'real interests' and dare to demonstrate themselves in their own ways.

Table 3.2 Answers to the questions

1. The premise is incorrect: subordinates are actually rebelling continuously, but in covert ways.
2. Subordinates actually get something in return for their subordination, something that is sufficient to make them acquiesce most of the time.
3. Through the pursuit of other valued ends such as esteem or identify, subordinates become implicated in systems that exploit or oppress them.
4. As a result of mystification, repression, or the sheer unavailability of alternative ideological frames, subordinates remain unaware of their true interests.
5. Force and inertia hold subordinates in place.
6. Resistance and rebellion are costly; most subordinates lack the necessary means.
7. All of the above.

Source from: Tilly (1991)

In order to introduce his third dimension, Lukes quoted two questions posed by Charles Tilly (1991). The questions are: 'if ordinary domination so consistently hurts the well-defined interests of subordinate groups, why do subordinates comply? Why don't they rebel continuously, or at least resist all along the way?' A list of answers is shown in **Table 3.2** and (7) is the right answer to these two questions. (1) illustrates a very important and typical aspect of daily covert and coded resistance. (2) and (3) both demonstrate actors' interacting, multiple and conflicting interests. Nevertheless, (4) (5) (6) indicate power and its exercise. In particular, (4) suggests the third dimension of power which prevents individuals from having grievances through shaping their understandings, cognitions and perceptions, to whatever degree, in such a way that they accept their roles in the existing structure/environment. By quoting this list, I cannot agree with more that power is exercised in many ways (anytime, anywhere), and few people could emphasise the significance too much of exploring the power and its exercises by looking at them within a specific context.

Furthermore, these above answers imply relationships between the powerful and subordinates, and something alike has often occurred in the past (Lukes, 2005: 10). However, the relationship between the powerful and subordinate group may not be so obvious in contemporary society, and in some under-developed countries this kind of relationship may still exist. My point here is that it is not deniable that a similar type of relationship probably exists between managers and employees, but we do not normally label managers as 'the powerful' and employees as 'subordinates', at least employees in a more civilised society can change their jobs. Exploring this kind of relationship between managers and employees makes my thesis more interesting at this point. That is why I contribute by applying Lukes' power theory to management accounting, particularly performance measurement systems in the education sector to explore how power is exercised in this sector and how people perceive different power relations behind PMSs. By doing so, Lukes' definition of power is cited below:

A, by doing x, actually gets B to do what B would otherwise not do (whereby) x is an intervening cause which distorts the normal course of events (...) Only in the case where B's change of course *corresponds to A's wishes*, that is, where A secures B's compliance, can we speak properly of a successful exercise of power: here 'affecting' becomes 'control' (Lukes, 2005: 43).

I concur with Bourne's (2014) viewpoint that social theory could enable researchers to make better sense of developments in the social world. In the process of reading Lukes' three dimensions of power, I have developed a better understanding of how many faces power has and its exercise; how the powerful secure subordinates' compliance through decision-making and nondecision-making; how certain issues are either included or excluded in a given context; how power is working as domination. Bearing this in mind, a full picture of these three dimensions of power can be seen in **Figure 3.5**, which illustrates that there is a balancing point between the extremes of behaviourism and structuralism since these two extremes are closely related to the relationship between power and public policymaking. A more detailed investigation of Lukes' three dimensions of power is considered in the following part.

Figure 3.5 Lukes' three dimensions of power

One-Dimensional View of Power

Focus on (a) behaviour

(b) decision-making

(c) (key) issues

(d) observable (overt) conflict

(e) (subjective) interests, seen as policy preferences
revealed by political participation

Two-Dimensional View of Power

(Qualified) critique of behavioural focus

Focus on (a) decision-making and nondecision-making

(b) issues and potential issues

(c) observable (overt or covert) conflict

(e) (subjective) interests, seen as policy preferences
or grievances

Three-Dimensional View of Power

Focus on (a) decision-making and control over political agenda
(no necessarily through decisions)

(b) issues and potential issues

(c) observable (overt or covert), latent conflict

(d) subjective and real interests

Source from: Lukes (2005: 29).

3.4.1 The One-Dimensional View

The first, one-dimensional, view of power involves a focus on *behaviour* in the making of *decisions* on *issues* over which there is an observable *conflict* of (subjective) *interests*, seen as express policy preferences, revealed by political participation (Lukes, 2005: 19).

The above extract demonstrates the first dimension of power, which relates to power operated by *A* over *B* through *observable decision-making*. It is clear that the first view is the most fundamental and straightforward one based on behaviourism. All the main issues and (overt) conflicts among actors can be observed. According to Lukes, because of *observable decision-making*, a lot of instances of pluralism and elitism are caused by this *mechanism of power*. Here, it is worthwhile to stress some basic concepts that we should pay attention to, in order to understand this view. 'Pluralists' means different actors (or groups) with various interests and they claim that there is no overall 'ruling elite' and power is distributed pluralistically. A ruling elite here entails well-defined individuals or groups whose preferences regularly prevail in a system or society.

In the pluralist approach, there is an attempt made to study particular consequences so as to determine who actually prevails in community decision-making (Polsby, 1963). In other words, the participants with the largest percentage of successes out of the total number of successes could be regarded as the most influential (Dahl, 1961). The emphasis is on the study of observable, concrete behaviour. Studying behaviour means studying actual behaviour either via the primary research or by 'reconstructing' behaviour based on newspapers, informants, documents and other appropriate sources. In this case, to identify power, it requires the pluralists to focus on observable behaviour by studying decision-making as their major task. For Dahl (1961), 'power can be examined only after a cautious investigation of a series of observable, concrete decisions'. Moreover, Dahl (1961) claimed that it is important to identify who prevails in decision-making since it is the best approach to figure out which individuals or interest groups are more powerful in a system. This is also because the direct *conflict* among actors represents a kind of situation in which actors show their capabilities of

affecting consequences. It is apparent that actors with more power are probably more capable, and it is assumed that if there are some direct 'decisions', there are actual and observable, *conflicts*. Hence, the pluralists are focused on behaviour when making decisions over important or key issues as involving actual, observable conflict.

Lukes deemed that conflict here is believed to be essential in offering experimental tests of power attributions. We know that actors are playing different roles with different capabilities, and conflict is considered as a kind of experimental test to check the distribution of power among these actors and power attributions. To put it another way, without any conflicts, the operation of power will fail to stand out. The conflict exists between actors' preferences, which are assumed to be consciously chosen and made, presented in actions, and thus to be explored by observing actors' behaviours. Moreover, *interests* suggest policy preferences, so that 'a conflict of interests is regarded as a conflict of preferences'. Policy entails any forms of policies, including government policies, company regulations and university instructions.

After getting to know all these concepts, I now turn my attention to the structures outside and inside my case institution (see Section 3.1). For the social structure outside the university, university Principals' and senior managers' *interests* are equivalent to *observable subjective policy preferences represented via political participation*. This is largely because universities receive an annual grant in aid from the state funder, and university Principals in each university are assumed to negotiate with the government representatives in order to get as much grant as possible. In this manner, different kinds of PMSs are brought in by the board to show their performance (strength). *Key issues* are the policy proposals for the state funders to consider to make each Principal happy with as little funding as possible each year. Key issues here include a wide range of issues, such as grant issues, performance target issues and syllabus issues. *Overt conflicts* are the observable disagreement existing between the board of university and the government representatives on how to deal with *key issues*. In the meantime, there are some key issues between the senior management of universities and business institutions, academics and others. Taking academics as an example, *key issues* are the policy proposals about their performance targets designed by the board of each university, in order to enhance the performance of

universities. *Overt conflicts* are the disagreement about the targets between senior management of the university and each academic.

Besides the structure outside the university, there is another picture of the structure inside the university. Undoubtedly, it is always the senior management team that designs policies and makes decisions and middle and operational managers would follow these policies and decisions. This structure inside the university can be viewed as a hierarchy like any other institution. Hence, managers' *interests* are equivalent to *observable subjective policy preferences represented via political participation*. While managers in different positions have their own understandings towards these politics or decisions, they could deal with issues through various ways, such as regular meetings or negotiations. Key issues can be any issues but I would assume that those which are related to funding or performance measurement are the most important. For instance, how managers 'encourage' academics to get more funding from doing their research or how managers make academics more productive each year. All these issues are linked to university overall performance. *Overt conflicts* are all the disagreement between managers and academics, between administrators and academics. Besides this, *overt conflicts* can be the differences between people's real interests and false consciousness, or observable disagreement between managers.

3.4.2 The Two-Dimensional View

The two-dimensional view of power involves a *qualified critique* of the *behavioural focus* on the first view (I say qualified because it is still assumed that nondecision-making is a form of decision-making) and it allows for consideration of the ways in which *decisions* are prevented from being taken on *potential issues* over which there is an observable *conflict* of (subjective) *interests*, seen as embodied in express policy preferences and sub-political grievances (Lukes, 2005: 25).

The above extract provides the information about the second dimension of power (also called the second face of power) and it addresses the ways in which *potential issues* are handled to prevent open debate (Edwards, 2006). It means this dimension of power is exercised when one group manages to prevent grievances from ever being discussed through making decisions. This kind of decision-making process was called the power of 'non-decision making'. Unlike the first dimension of power, conflict in this case may not be overt in the sense of a direct clash, for example, fights and disagreement with each other, but it can still be observable in behaviour, such as verbal grievances. Lukes advocated that the second dimension of power is more subtle because the first dimension of power (pluralists) somehow ignores the ways in which power is held and exercised by the dominant by ensuring that potential covert conflicts of interests are kept off the political agenda, thus avoiding public debate. Hence, in his second dimension of power, 'power is exercised when A devotes his energies to creating and reinforcing social and political values and institutional practices that limit the scope of the political process to public consideration of only those issues which are comparatively innocuous to A' (Lukes, 2005: 20). It seems that B has a wide range of free choice of actions ostensibly, but those options are largely restricted by the power of A, so that B could only exercise options without threatening to A.

Furthermore, by quoting Bacharach and Baratz's argument, Lukes emphasised that this dimension of power is based on elitism and also pointed out that 'all forms of political organisation have a bias in favour of the exploitation of some kinds of conflict and the suppression of others because organisation is the mobilisation of bias'. Here, it is necessary to understand additional concepts. According to Robson and Cooper

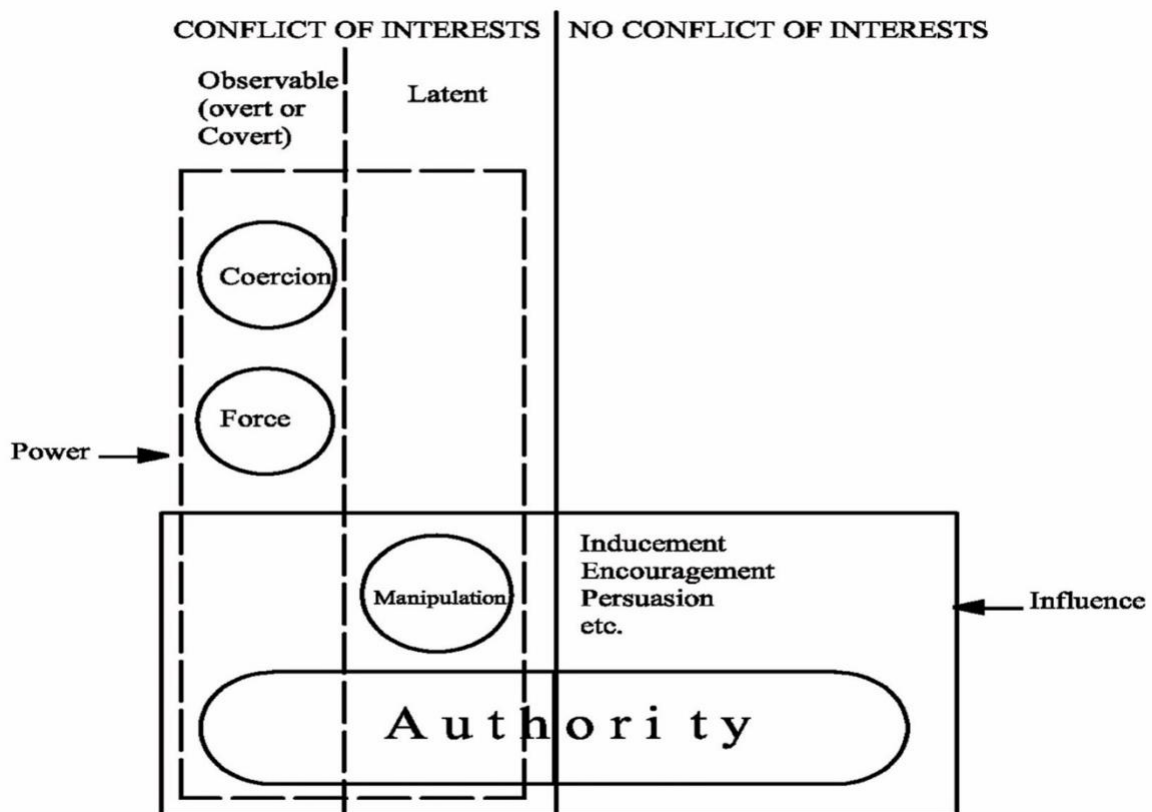
(1989), elitists assume that society consists of a coherent leadership or elite and a large group of undifferentiated people, but the latter has very little influence. In other words, this world is made up of two groups of people, with one composed of leaders or elitists, and the other comprising the general public. The elitist group as the dominant group is consciously or unconsciously protecting and promoting their dominance by making both decisions and non-decisions (*ibid*). A decision is defined as an option among a range of actions, whereas a non-decision is regarded as a decision which gives rise to suppression or thwarting of a potential or manifest challenge to the interests or values of the policy-maker (Bachrach and Baratz, 1970). Therefore, by implementing non-decision making, any potential demands for change in the existing allocation of privileges and benefits in the organisation/society/community can be suffocated, kept covert or killed before these demands are voiced or gaining access to the related decision-making arena.

A good example of non-decision making can be found in James' (2010) work. James (2010) stressed that judges make rules to prevent and adjudicate apparent tax avoidance (first dimension). It comes without any surprise that law, including tax law is drafted in the form of precise rules, and it is the law authority who adjudicate the specific meaning of legislation in particular situations. However, each law probably has its own weaknesses because they lack guidance on how they should be carried out in different situations. Due to uncertainty and complexity, tax rules may not cover every single tax avoidance issue in various situations, forcing judges to apply their discretion on some potential tax avoidance behaviours or activities by instead making non-decisions (second dimension). These non-decisions may implement any sort of guidance or principles which must be applied to specific situations to stop illegal tax avoidance behaviour.

In the process of making non-decision, Bachrach and Baratz (1970) highlighted that it is important to develop a good understanding of the 'mobilisation of bias' and their typology of power. The 'mobilisation of bias', serving as the rules of the game, is a series of pre-dominant rituals, beliefs, values and institutional processes which consistently and systematically operate to bring benefits to certain persons and groups at the cost of others. Those people and groups who benefit from the 'mobilisation of bias' are situated in a preferred position to facilitate and defend their vested interests.

To illustrate, in Bourne's (2014) research, he pointed out that in the context of accounting standard setting, a standard setter's institutional values/beliefs/institutional preferences may operate to bring benefits to certain people, such as the board at the respondent's cost via this 'mobilisation of bias'. By making full use of this 'mobilisation of bias', the IASB (International Accounting Standards Board) could exercise its power over others, such as cooperatives. Potential issues can be raised by these cooperatives in their comment letters, but the IASB could operate its power to keep these potential issues off the board's technical agenda. What is more, the IASB was inclined to devote its energies (either intentionally or unintentionally) to reinforcing its social and political values on financial accounting by downplaying these potential issues and bringing benefits to satisfy the board members or 'beneficiaries' (also called 'covert conflicts' by Lukes).

Figure 3.6 Conceptual map of power relations



Source from: Lukes (2005: 36)

Based on the 'mobilisation of bias', a typology of 'power' was put forward by Bachrach and Baratz (1970) to clearly distinguish different forms of power. Their typology has 5 forms of power, namely: coercion, influence, authority, force and manipulation (see **Figure 3.6**). *Coercion* means the threat of deprivation where there is a conflict over the values and preferences or course of action between A and B, and A wants to secure B's compliance by threatening B. This power relation is like the one between masters and slaves. To secure slaves' absolute compliance, masters have a lot of ways to 'tame' their slaves and coercion is one of the methods. *Influence* exists where what A does causes B to change his course of actions without resorting to an overt threat of severe deprivation. In fact, some leaders who tend to set a good example for their employees by participating in different charity actions, in order to enhance their employees' awareness of environmental protection (not necessarily intentionally) (Edwards, 2006).

With respect to *authority*, B follows and complies with A's orders and commands because he/she recognises his/her position in the hierarchy of the organisation and its content of A's command is legitimate and reasonable via a legitimate and reasonable process. This occurs in any organisation, even in a small grocery shop where employees have to follow rules and regulations made by their leaders. In a situation involving *force*, A wants to accomplish his goals in the face of B's non-compliance by giving him/her the option of non-compliance or compliance. Although the level of *force* (power relation) is lower than that of *coercion*, both *force* and *coercion* are observable (both overt and covert) in **Figure 3.6**. In terms of *manipulation*, it is a sub-concept of *force*, and it is latent and forthcoming 'in the absence of recognition on the complier's part either of the source or the exact nature of the demand upon him'. It entails that B can sense *manipulation*, this power relation exercised by A on him but there is not much he/she can do against A's wishes or commands.

Lukes advocated that this conceptual map was actually developed from the third-dimensional view based on Bachrach and Baratz's (1970) typology, and it incorporates and thus goes further than the first and second views. According to **Figure 3.6**, the division of power and influence is mainly based on a conflict of interests. It is because this scheme power may or may not be a type of influence, but this depends on whether sanctions are involved; meanwhile, authority and influence may or may not be a type

of power as this depends on there being a conflict of interest is involved. In other words, if there is no conflict of interests in the organisation, there is no form of power. For instance, in the situation of consensual authority, there is no conflict of interest between A and B, so power may not exist in this case. However, this situation is probably too ideal and theoretical, which is why I would like to argue that it is highly unlikely for both A and B always to obtain consensual authority in an organisation in reality, and there must be at least some conflicts between A's and B's real interests.

Nevertheless, this conceptual map is not without limitations. In Edwards' (2006) work, he deemed that *influence* can be a type of power even if there is no conflict of interest between actors, since *influence* could produce a type of ideology in power relationships. To demonstrate, he took a union convener as an example to show how this convener successfully affected other members of the organisation to act in the manner he desires without his active involvement in certain issues. It can be seen in the example that some members of the organisation may have other interests, which could conflict with the union convener's desires, but we cannot deny that some members act in the manner the convener desires because his *influence* is morally acceptable. However, this type of power is not the second dimension of power but the third one (ideology). Therefore, I will acknowledge that ideology (the third dimension) can be created by *influence* (not necessarily intentionally).

Previous researchers (Bourne, 2014; Cooper and Robson, 2006; James, 2010; Malsch and Gendron, 2011) who adopted Lukes' theory for their research, but few of them mentioned this typology and this conceptual map. I will bear this conceptual map in mind when conducting my research as my project is primary research and one of my objectives is to explore how actors, especially B, think about the power relations between A (normally leaders) and B (employees). Lukes furthermore argued that the identification of these power relations 'is not up to A, *but to B*, who is/are facing options under conditions of relative autonomy and, especially independently of A's power'. It is true that we can explore what A thinks about the power relations between A and B, but compared with this, it is more worthwhile to investigate what B thinks about the power relations between different As and others. This is because exploring how B thinks about the power relations suggests that researchers should identify and investigate B's real interests, and then judge whether or not B's real interests are

compatible with A's interests. For example, Bourne (2014) defined *real interests* as interests which encourage actors to speak for themselves. Hence, he assumed that lobbyists' interests are the submissions of their interests, while the board's and the secretariat's real interests are treated as their stated interests as they were expressed (via the mass media or public meetings).

I concur with Bourne's (2014) definition about *real interests* and that is why I would like to focus more on B's *real interests* by investigating how B perceives A's *real interests* from both outside and inside the case university. Specifically, there is no doubt that A, as the dominant group, tend to express their *real interests* by either making decisions or implementing regulations both outside and inside the organisation. In contrast, for B, this group of people as the subordinates may have *false interests* or *real interests* or indeed both. Therefore, I argue that *anything*, including any issues/problems, suggestions/recommendations, actions/activities expressed by B against, at least to some extent against A's interests or to be (to some extent) incompatible with A's interests should be treated as B's *real interests*. To illustrate, let me picture the outside structure of the case university: the state officials are A, while the principal and the executive deans are B. When talking about any issues such as budgets, performance measurement indicators and education policy design, B will probably show their own interests.

However, we need to determine whether these interests are compatible with A's interests. It means, if A will consider at least some of B's *real interests* (i.e. suggestions or recommendations), B may perform well based on A's final decisions. On the contrary, if A exercises power over B by not taking any of B's suggestions/recommendations or not even getting to know B's real interests, B may encourage its employees (e.g. both teaching and non-teaching staff or even students and their parents) or B themselves to conduct some actions, such as anti-cuts activities and strikes to show their 'grievances' in an extreme case. Similarly, to understand the inside hierarchy of university, the Principal and Deans are viewed as A, while both teaching and non-teaching staff are B. Anything proposed and suggested by B will be treated as B's real interests, so it is worthwhile to explore to what extent A took B's suggestions and recommendations and how B perceives the power exercised by A over some issues. Here, we should remember that the second

dimension of power enables A to make non-decisions by not attending to B's grievances, so that A can keep some potential issues off the agenda by *mobilising the political bias vis-à-vis these observable non-decisions*. For my research project, I am inclined to focus on A's non-decision making by asking them if they ever sensed any potential issues and judge if they made non-decisions to suffocate these issues, including public rumours and potential strikes.

3.4.3 The Three-Dimensional View

Before looking at the third dimension of power, Lukes criticised that although Bachrach and Baratz's viewpoints somewhat sharpen the understanding of power (the second dimension) by bringing in the concepts of non-decision making and covert biases, this dimension has its own restrictions in three aspects. In the first place, Lukes argued that the second dimension is still focused too much on behaviourism, both for decision making and non-decision making. Indeed, the second dimension of power is largely based on elitism, which pays more attention to the overt, 'actual behaviour' and concrete decisions, and prevents grievances from ever being discussed in organisations. It means, by making either decisions or non-decisions, A can exercise power over B to keep potential issues off the political process/agenda, but Lukes deemed that this ignores the fact that A can exercise power to affect bias of the system to keep potential issues off the political agenda besides through A's observable decisions.

Decisions are choices made by individuals consciously and deliberately, whereas the bias of the system can be 'mobilised, recreated and reinforced in ways that are neither consciously chosen nor the intended result of particular individual's choices'. While Lukes did not give a specific definition about 'bias of the system', I think it can be regarded as the *flaws* of the system, and the powerful can take advantage of system flaws to exclude potential issues either intentionally or unintentionally. Taking James' (2010) tax law case as an example again, the lack of a complete tax law system triggers people's tax avoidance behaviours. At this point, judges will have to apply their judicial discretion to make the adjudication to stop these tax avoidance behaviours in the absence of principles-based legislation and experiences through making decisions

or policies. It is because people believe and gradually accept this new reality that these rules and principles made by these judges are fair to them, and tax avoidance behaviours no longer exist in certain conditions (the third dimension).

Furthermore, the tax law example can also be utilised to support Lukes' argument that the 'bias of the system is not only sustained simply by a series of individually chosen acts, but also, most importantly, by the socially structured and culturally patterned behaviour of groups, and practices of institutions, which may indeed be manifested by individuals' inaction. In fact, judges are serving as representatives of the state or the authority in the system of the society. It is legislation or the lack of rules that gives judges the judicial power to adjudicate cases, and taxpayers have no alternative choice but to follow the decisions/rules/legislation made by judges. It is true that taxpayers may make the most of flaws in the law system to avoid tax in other potential ways, but judges also take constant actions to prevent tax avoidance due to their personal sensibilities or political motives (James, 2010). To put this sharply, compared with the state (the dominant) in society, individuals (taxpayers) as the subordinates are always subject to the exercising of its power. This case can also explain that the flaws of the system are not only sustained by a set of individually chosen acts, but also by the socially structured and culturally patterned behaviour of groups and practices of institutions.

Apart from that, we should look at the concept of individuals' inaction or institutional inaction. Inaction suggests a kind of action taken by individuals or institutions to do nothing towards some issues/incidents/events, and it can be viewed as that actors take inactions to self-exclude themselves from participating in an event, or to exclude their *real interests* from the public debate. Lukes highlighted that 'the socially structured and culturally patterned behaviour of groups and practices of institutions, together with collective forces and social arrangements, may exclude individuals' *real interests* from the public debate'. Collective forces entail collectivists who take actions to accomplish their goals together, such as strikes to achieve certain goals. Social arrangements mean social activities organised by some actors and they can be any formal or informal activities, such as meetings and social events. Although such collectivities and organisations are made up of individuals, the power that they exercise cannot be simply explained by individuals' interests or behaviours. Bourne's

(2014) work on the investigation of the proposed amendments to IFRS 3 has well-illustrated this point. When collecting data, Bourne found that the IASB received no comment letters from actors, such as China (0%), Japan (2.5%), India (0.6%), Russia (0.6%) and Brazil (0.6%). Hence, he assumed that some actors were taking inactions to self-exclude themselves from the IASB's debates on the amendments to IFRS 3 based on Lukes' third dimension of power.

In the context of my research, I intend to explore whether A is receiving any suggestions or recommendations about PMSs from B. For those actors (B) who express their suggestions and comments about the system, I argue that these comments are their *real interests* because B is speaking for herself or himself, whereas for those actors (B) who do not give any comments, I assume that they are taking inaction to exclude themselves from the debate. This inaction is also their *real interests* and they accept his or her role in the system without expressing any observable grievances. With respect to A, I argue that A take actions if A takes B's suggestions and recommendations (B's real interests); I assume that A take inaction if A somewhat ignore B's suggestions about the system, and this inaction is A's real interests. Nevertheless, A's inaction has the influence of suppressing B's real interests.

In the second place, Lukes pointed out that the second dimension of power ignores one essential point that 'the most effective and insidious use of power is to prevent actual conflict from arising in the first place'. In reality, the second dimension of power is concerned with power and actual, observable conflict and concrete decisions. This dimension of power is only enough to work as agenda control in situations of such conflict, but there is a deeper exercise of power as domination prevent actual conflict from occurring in the first place. That is to say, 'A may exercise power over B by getting B to do what he does not like/want to do, but A can exercise power over B by affecting, shaping or determining B's very wants' (Lukes, 2005: 27). This kind of power is more subtle and deeper than the second dimension of power because this power can secure B's compliance by controlling B' thoughts and desires through the control of information, the mass media and procedures of socialisation. It is like ecclesiastics from different religions who propagate their beliefs and thoughts to the general public to dominate people's minds from one generation to the next. Once people have developed some kind of belief, it is not easy to change this. This mind control is also

called power as domination which keeps any potential issues off the political agenda from the very beginning (third dimension of power), and this type of power cannot be explained by the second dimension of power.

In the third place, nondecision-making power has been criticised for only occurring where there are observable grievances, but if there were none, the second dimension of power would be theoretically inadequate. A grievance is regarded as a clear and articulated demand based on everyday experiences, such as understanding of political issues, a complaint or a feeling of deprivation (Lipsitz, 1970). The most insidious and effective power could prevent actors from having grievances to whatever level, by shaping these people's preferences, cognitions and perceptions, so that they would accept their role in the social order naturally. There are several reasons for people to accept their role. First, actors may not have better alternatives. Second, they would value the existing order of things as divinely ordained and beneficial. Third, they may see it as natural and unchangeable, determined by 'fate'. This type of power is the most insidious and keeping potential issues off the politics, and it can be exercised in the absence of actual, observable conflict, to also keep out of the potential conflict. To illustrate this type of (conflict) situation, Lukes created a new concept of *latent conflict*, which means a 'contradiction' between the interests of the powerful and the *real interests* (which will be defined later) of the subordinates. In a word, this form of power is called the third dimension and it is exercised as the domination (ideology) by the powerful. Lukes states,

A, by doing x, actually gets B to do what B would otherwise not do (whereby) x is an intervening cause which distorts the normal course of events (...) Only in the case where B's change of course *corresponds to A's wishes*, that is, where A secures B's compliance, can we speak properly of a successful exercise of power: here 'affecting' becomes 'control' (Lukes, 2005: 43).

From the above discussion we could tell that the third dimension of power is developed based on the criticisms of the second dimension of power. According to Lukes, the radical perspective maintains that agents are deemed to be neither aware of nor free to mobilise their interests, and the focus of this power is on the effects of collective

forces and social arrangements (discussed earlier) (Cooper and Robson, 2006; Malsch and Gendron, 2011; Vogler, 1998). The main difference between the second and the third dimension is the perspectives of observable behaviour as Lukes criticised this point in order to introduce his third dimension of power. In the second dimension, B ostensibly seems to have a free choice of actions, but the range of choices has been constrained by the power of A, so that B can only exercise choices without threatening A. A can have the control over the political agenda through several different ways, including coercion, influence, authority, force and manipulation to set the 'rules of games' (called *mobilisation of bias*) so as to limit B's capability.

On the contrary, by exercising the third dimension of power, A could shape B's values, norms, tenets and thoughts to the extent that, although B seems to have free choice. The truth is that B believe their interests are linked to those of A and act accordingly based on A's interest. Here, it must be highlighted that A in this case may have control over the political agenda and keep issues out of politics *without necessarily making decisions*. In other words, in the process of exercising the third dimension of power, social forces can be utilised by A to take action or inaction to remove or even kill grievances in the first place and shape the issue in such a way that the exciting social order turns out to be natural and unchangeable (James, 2010). Therefore, I suggest that the second dimension of power can reduce or restrict B's capability to take part in political activities, while the third dimension of power may make B totally powerless in the first place.

Nevertheless, we should keep one point in mind that while power may be exercised as action or inaction, it 'can occur in the absence of actual, observable conflict', which is why Lukes introduced the term *latent conflict*. For my research, *latent conflict* is the contradiction between A's interests and B's real interests about PMSs. I mentioned before how I judge B's real interests and this time I will focus on A's interest to see if their interests are the same, contradictory or partially contradictory. If A and B have the same interests, I would assume that there is no latent conflict; if not, there are some latent conflicts about some issues. This can only be achieved by carefully analysing the collected data after conducting all the interviews. However, for those who do not provide any answers or express 'prefer not to say', I assume that they take inaction and I have discussed this earlier.

Lukes deemed that the exercise of the third dimension of power occurs as domination through the control of knowledge (ideology). To successfully shape actors' preferences, understandings and behaviours, the powerful will make use of certain types of ways, including the control of information, mass media and the process of socialization. Through such ways, the powerful can legitimise certain issues, behaviours and preferences as normal or unchangeable. In terms of my project, I will mainly look at the organisational strategies and the adoption of PMSs, and how A tells B 'stories' about the organisational strategies and performance indicators (mind control); how A and B understand and interpret these organisational strategies and performance indicators (to see if there are any issues or conflicts between A and B); what suggestions B would have about these strategies and performance indicators and what suggestions A will take from B; how B feel about his and her work if there are no such strategies and performance indicators (real interests).

For example, A (managers) have decided to take some actions (for example, implementing a performance measurement system) to affect B's behaviours/thoughts (performance) by telling B this system could consistently help them improve their performance. It is understandable that managers want employees to improve their performance, so A would look for ways to achieve this, such as introducing a performance measurement system. However, I argue that A may be less concerned if this performance measurement system has a positive or negative influence; instead, A is more concerned with consequences of using them. If the strategy or performance measurement system is not working well, A would introduce a new system to replace the old one. It means, by utilising different organisational strategies or PMSs, A aims to legitimise B's certain behaviours/preferences/understandings, such as always working hard to achieve their targets in order to remain their jobs; to legitimise certain interests, for instance, A keeps telling B that publications are in B's best interests to prevent B (e.g. especially academics) from giving up publications or even changing their jobs; or to prevent potential issues from occurring, for example, strikes. Power is internalised in an organisation as values and identity in this way, and it will become deeply ingrained in the organisational culture. It is because the third dimension of power is not only about keeping issues out of politics, but also about the ideology or 'deprivation/naturalization' of people's real interests (Cooper and Robson, 2006; Hayward and Lukes, 2008; Hardy and Clegg, 2006).

3.4.4 Relevant counterfactuals and real interests

To explore the *relevant counterfactuals* in my case organisation, I now turn my attention to distinguishing 'real interests' in three dimensions of power. This is because the focus of *relevant counterfactual* is on the actors who are suffering from power and how they would have acted differently in the absence of power (Lukes, 2005). Lukes defined 'real interests' as the individuals' 'best interests' without suffering any influence from other sources (normally meaning A's power). As I discussed earlier, to identify real interests, it is *not up to A, but to B* exercising choice under conditions of relative autonomy, especially without A's influence. That is the reason why I aim investigating B's real interests. In the first dimension of power, real interests are manifested by the actors themselves, usually in the observable conflict of interests. It is because the actors, including both A and B, are assumed to be aware of and free to mobilise their interests. In this manner, A and B can express their interests in their own ways, so that we can clearly identify the conflict of interests. In contrast, actors in the second dimension are assumed to be aware of but not always free to mobilise their interests since B's real interests are either shown as preferences or as grievances for preferences which were *excluded* from the political participation/agenda. Hence, we can reach a conclusion that real interests in the first and second dimensions share a common feature that interests can be expressed in concrete behaviour, either in making decisions (can be either decision-making or non-decision making), or affected by other sources, such as political agendas, social arrangements and A's inactions, events and non-events.

Compared with those in the first and second dimensions of power, real interests in the third dimension is apparently neither observable in a conflict of interest, nor expressed as grievances. In effect, actors are assumed to be neither aware of nor free to mobilise their interests, so exploring the latent conflict can be a good way to identify the contradiction between A's interests and B's interests which were excluded by A's power. As I previously justified how I am going to identify A's and B's real interests above, I do not discuss it here again, but I would like to draw the attention to the difference between the real interests and false consciousness. According to Lukes, false consciousness is an expression which 'carries a lot of weight of unwelcome historical baggage', and it also can be regarded as the result of ideology, enculturation,

indoctrination or misrecognition of the sources of desire and beliefs. To illustrate, Lukes took women's development in Andhra Pradesh in India as a good example (Lukes, 2005: 148). Women in places like Andhra Pradesh have no property rights under the law; have no formal education; have no legal right to divorce; and are very likely to be beaten. From this case, we can see that these women are living in such a strongly 'macho' culture and women do not have many options but to take 'it' as part of their culture. Are these their real interests or false consciousness to live in this society? As researchers, we may see this example as the complicated and embedded nature of power as ideology or enculturation in this Indian society. If there were no such internal and cultural constraints and regulations in the first place, would these women have acted differently?

Previous researchers (Bourne, 2014; Cooper and Robson, 2006; Malsch and Gendron, 2011) managed to find different ways to explore and identify real interests, but few of them provided a specific explanation about how they perceived 'false consciousness' in this research. These researchers seemed to be more interested in finding out real interests rather than false consciousness. Lukes (2005: 50) suggested that researchers can assess 'how people react to opportunities, or, more precisely, perceived opportunities, which could help them escape from the subordinate position in the hierarchical system'. Hence, I assume that all actors have their interests, including real interests or false consciousness or both, and no matter what interests they have, they will have their say about certain issues or *things*. I argue that if B expresses his or her interests that are different from A's interests, I regard these interests as B's real interests (I stated this before); if B expresses his or her interests which are compatible with A's interests, these interests can be either false consciousness or real interests or both. To get as many truthful answers as possible, I should carefully think about some questions, such as 'what is it like to work at this university?' 'what do you think about the performance measurement system?' 'if there is no such a system to measure your performance, will you perform differently?' 'do you think the targets given by your boss is achievable for you?' 'if you are exchanging your role with your boss, will you give such targets to your employees?' 'have you got any comments about the performance measurement system?' 'have/to what extent your boss taken some of your suggestions for the improvement of the performance measurement system?'

Nonetheless, the third dimension of power also has its critics (Clegg, 1989; Edwards, 2006; Hayward and Lukes, 2008; Hall, 1992; Robson and Cooper, 1989; Vogler, 1998). In the first place, although Lukes at the beginning of his book advocated that power is at its most effective when it is the least observable and we should think about power broadly rather than narrowly, Edwards (2006) argued that his third dimension of power as domination is a partial one. According to Lukes, ideology (the third dimension of power) is largely created by a powerful group to secure the compliance of the subordinated from very beginning, but he did not further consider the complex and shifting nature of interests and the ways in which power is embedded in continuing social relationships. It is because ideology can not only be created by the powerful, but also be produced in the procedure of social interaction and everyday life (Fantasia, 1988).

Social interaction here includes any activities such as rituals, ceremonies or events in which both A and B are involved. To illustrate, Edwards (2006) referred to Batstone *et al's* (1977) work in which they studied a workplace trade union organisation. A union convener tried to produce an ideology by affecting his employees to act in the manner he desires without his active involvement in certain ways. To achieve this, he developed a situation in which all employees could see it as his right to decide what issues are and how those issues are handled (the third dimension). The purpose of creating this situation is that he wanted to develop a certain set of beliefs and desires as the ideology which could be instilled into his employees over time. Once employees get used to acting as what the convener wished, it means power has been embedded in existing social structures as opposed to being the consequence of a direct third dimension ability to act against others' interests. As for my thesis, I argued that it might be the case that senior managers tend to look at whether or not this system is working to construct an ideology or change organisational culture in the long run. However, I cannot deny that some managers do like to set good role models to their employees in a positive way (here I mean positive influence as the third dimension of power).

In the second place, it is argued that Lukes concentrated more on 'power over' than 'power to'. According to Lukes (2005: 69), 'power over' is a sub-concept of 'power to'. 'Power over' means power as domination (the third dimension), while 'power to' suggests an ability to act and accomplish targets which do not necessarily entail power

over others, and may even be in their interests. A good example can be found in Thompson's (2003) work, in which he studied a management team that introduced new technologies, including an updated computer system, making workers more satisfied with their work. What we can tell from this example is that while 'power over' may be working in this case organisation, 'power to' is more observable. It is because the management team could sense its workers' interests, and then they act in its and, probably, its employees' interests by introducing some updated technologies to enhance work efficiency (Adler, 2004).

Similarly, Gallie *et al.*, (1998) conducted a case study about the implementation of the control system in an organisation. They concluded that work intensification was rising along with the growing usage of control systems, and control and willing commitment were proved to be combined. Power as domination is instilled into the process of implementing the control system, but we should not only look at its negative side. With respect to my thesis, I should also consider whether the management team tried or will try to bring in some necessary staff training for their future careers or new technologies, such as new computers, updated software and new database (I mean 'power to' aspects) besides the control system. After better understanding the three dimensions of power, specific consideration should be given to political and economic factors or interests, which strongly determine how actors exercise their power. Hence, the theory of political economy of accounting and the method of political economy analysis will be shown in the next section.

3.5 Political Economy of Accounting

This thesis makes a theoretical contribution in applying the PEA (political economy of accounting) as developed by Cooper and Sherer (1984) to Fryvbjerg's (2001) phronetic research guidelines and Lukes' (2005) and Foucault's (1976; 1978; 2008) power frameworks. Indeed, this PEA is an approach, serving as a type of political economy analysis, created to explore and understand the functions and properties of accounting within the context of the social, economic and political environment in which it operates. All research within this framework should have three common and fundamental features, including being normative, descriptive and critical. I will apply this framework to my research for three reasons. First, this PEA suggested by Cooper and Sherer is regarded as a substantial 'breakthrough' in the accounting area. This is because this approach encourages accounting researchers to not only adopt a more radical viewpoint to look at this world, but also utilise alternative paradigms besides positivist epistemology. That is, accounting researchers may be easily constrained or 'trapped' by the conventional accounting ideology or 'common-sense'. Nevertheless, this is not to say these conventional accounting ideologies or 'common-sense' are incorrect; instead, accounting researchers should look beyond conventional accounting ideologies and 'common-sense' and assess the value of alternative accounting programs and systems.

Being anti-positivists to carry out research which is closely related to social, economic and political issues/phenomena/context is working as a good point in this case. As stated before, my research is a social and political study aimed at exploring the power relations embedded into PMSs, and how people perceive different kinds of power relations in their institution. Unlike most previous researchers in the management accounting research field, I am not utilising positivist epistemology for my research; instead, I am more like an interpretivist and I will explain my reasoning in the next chapter. My point here is that the theories that I use strongly and theoretically support the choice of my research paradigm for conducting a social and political study.

Second, a power analysis cannot be divorced from political and economic analyses, and Cooper and Sherer's (1984) PEA as a single methodological approach can be

used to enrich Lukes' power theory. This is because both frameworks share the common goal of examining the invisible, visible and overt or covert relationships between various key actors (Acosta and Pettit, 2013). In other words, these two frameworks overlap and complement each other. PEA is concerned with structures, actors and procedures which are most visible, whereas power analysis is focused on less visible social structures, beliefs and regulations. Actors' behaviours and relationships can be affected and shaped by both invisible and visible factors at the same time. In this case, by combining these two frameworks, I can obtain a more systemic and comprehensive view of how power works across different levels of an institution among various key actors. Hence, this PEA is closer to working as a methodological guidance which shows me how to complete a social and political study.

The third reason is based on the first two, as Cooper and Sherer's (1984) work has broadened my knowledge and I eventually understood the reason why I should interview both managers and normal employees in my case university for data collection. Admittedly, it is normal for most accounting researchers to explore shareholders' or managers' interests as these people are the key actors (the powerful) in any organisation or society. However, by interviewing ordinary employees, such as academics or PhD students, I can develop a much deeper insight into how PMSs affect employees' social welfare. As mentioned above, accounting research should reflect on the social, political and economic context where accounting operates, and ignoring employees' social welfare will probably give rise to a stress that these types of accounting researchers will only reflect on shareholders' and managers' interests rather than normal employees' interests. To secure a more radical review for conducting my research, I consider using Cooper and Sherer's (1984) PEA.

3.5.1 Political economy analysis

To introduce Cooper and Sherer's (1984) PEA, it is important to develop a basic understanding of political economy analysis. It is because Cooper and Sherer's (1984) PEA is a type of PEA 'extracted' only for accounting research based on the political economy, and it is necessary to understand the definition, focus and characteristics of the political economy. Political economy is broadly defined as a kind of methodology of economics utilised to assess political behaviours and institutions (Weingast and Wittman, 2006). This definition entails not only the intersection and interaction between politics and economics as a unique area of study, but also a form of methodology which links economic institutionalism to historical and institutional analysis to explore political dynamics (Alt and Shepsle, 1990; North, 1990). The focus of political economy analysis is on the distribution of wealth and power among a variety of groups and individuals, and on the procedures which produce, maintain and change these relationships over time (Hudson and Leftwich, 2014). This is largely determined by the fact that political economists are relatively interested in 'who gains and who loses' from a particular policy. Here, I want to highlight that one of the phronetic research questions is 'who gains and who loses', so exploring the answers to this question is the key to conducting phronesis-like work. At the same time, this question also suggests some important clues for researchers to find out which groups or individuals (normally the powerful) support the implementation of the policy, while which ones (normally the subordinates) are against it, perhaps even seeking to change it.

Political economy analysis also tends to investigate how such groups or individuals maximise their utility by taking part in political activity. The purpose of that is to affect political procedures to achieve their political interests which could largely benefit them. Therefore, researchers (Acosta and Pettit, 2013; Hudson and Leftwich, 2014; Haider and Rao, 2010) in this political and social research area generated three factors, comprising interests, ideas and institutions, which could strongly shape people's political behaviours. Interests here mean economic and/or political interests (Bernstein, 1996). The important point here is that those with the capability to influence policy are usually inclined to have their own political interests in order to remain in their positions of power.

Apart from interests, ideas suggest ideology, which is an essential driver of policy. Individuals are deemed to be restricted by bounded rationality, so that they may not reliably examine all the possible results from different options and choices open to them (third dimension of power). At this point, ideology, serving as a (mostly accurate) moral guide or discipline, shows them what they should do to maintain consistency with their basic values and beliefs in their lives. Integrating ideology or ideas into political economy models will to some extent enable individuals to be motivated to take some actions by some ideological factors rather than pure self-interest (Hudson and Leftwich, 2014). For example, some people would like to make this world a better place by genuinely entering politics; however, whether their honesty will remain throughout their whole political career is in doubt. Institutions mean any formal or informal norms, the 'rules of the games', which also shape peoples' behaviours (North, 1990). Formal rules could be a constitution used to define some formal matters like how a new policy should be implemented, while informal rules can be any informal ways or norms of taking actions, such as some verbal rules or cultural-related behaviours without any formal guide.

According to the DFID (Department for International Development) (2009), political economy analysis can be used at three levels, including macro-level country analysis, sector-level analysis and problem-driven analysis. For macro-level analysis, one needs to understand the broad political-economy environment and should also know how the big decisions, for example, how government officials are chosen or how government budgets are allocated, are made. This analysis is mainly used at the country level, such as country planning procedures or some overall strategic designs. The sector-level analysis aims at examining the forces shaping decision-making and policy formation in more depth at an individual sector or industry level. This analysis is concerned with some issues, for example, what constraints and incentives are affecting civil servants, politicians and other reformers in areas, such as health and education; and how stakeholders might get involved with facilitating policy change. The problem-driven analysis looks at a problem which needs to be resolved and all the forces, consisting of actors, ideas or institutions that have an effect.

My research explores the power relations embedded into PMSs in the education sector. In this manner, I need to pay attention to the political economy at the macro-

country level because this is the exercise of biopolitics by Foucault. I should also consider using both sector-level and problem-driven analyses at the same time. With respect to the sector-level analysis, I will need to think about the whole structure/environment outside the university and in the education sector. For example, what educational reforms the (British) government have made recently; how these education reforms affect educators' and students' benefits or their lives respectively; if there were some changes in the university curriculums, how these changes affect students and educators; how the government measures the performance of universities or university principals in the whole of the UK. In terms of problem-driven analysis, I should mainly focus on the inside structure of universities to find out what issues worry people most. Based on my context, I argue that performance measurement systems themselves can be a big issue for some actors, in particular, employees, while it may be not a problem for some actors, especially leaders because leaders design and implement these systems. For both analyses, I will give a full consideration to both key actors and structures. Nevertheless, it must be emphasised that a lot of previous publications (Acosta and Pettit, 2013; DFID, 2009; Hudson and Leftwich, 2014) about political economy analysis are theoretical papers and a few researchers conducted empirical work to show people how to use these three analyses in a particular way. Therefore, I will keep these analyses in mind and combine them with the PEA proposed by Cooper and Sherer (1984).

3.5.2 From political economy analysis to PEA

Cooper and Sherer's (1984) PEA was proposed based on their criticisms and possible bias towards alternative accounting reports approaches, such as private value and social value approaches. Nevertheless, my aim here is not to summarise or review these alternative approaches in the same way as Cooper and Sherer (1984) did; instead, I will introduce this PEA and its features. According to Cooper and Sherer (1984), their PEA is a 'normative, descriptive and critical approach to accounting research', and it offers a more holistic and broader framework for understanding and examining the value of accounting reports within the economy. This PEA is focused on interpreting and explicating the role of accounting reports in the distribution of wealth, power and income in society, and it establishes the institutional structure of

society which helps to explore 'novel sets of institutions, accountings and accounting reports'. This is the basic idea about PEA and I have already justified the reasons why I intend to use this theory. I will now turn my attention to the illustration of the features and imperatives with a more detailed explanation.

This PEA has three important features. The first feature is that Cooper and Sherer (1984) wanted to draw accounting researchers' attention to power and conflict and then lead them to concentrate on the influences of accounting reports on the distribution of wealth, income and power in society. By supporting this feature, Cooper and Sherer argued that most accounting researchers hold a pluralist view of the world, and they ignore two important views of society. One is that a large group of people, especially general citizens are controlled by a well-defined elite. Elite here could be the governments, shareholders or financial classes who design the 'rules of the game' for a country, a society or an organisation. The other view is that the conflict in society between antagonistic classes will never end. For pluralists, they oversimplify people and how the world is organised, neglecting power and where the conflicts between different classes are rooted. To illustrate this point, Cooper and Sherer (1984) took Tinker's (1980) work as an example to show that the distribution of income for a particular company/enterprise could be determined by the distribution of power among its stakeholders other than by some pure economic imperative. That is why they were inclined to encourage accounting researchers to take power and conflict in society into account when conducting their research rather than to simply assume that there is a 'basic harmony of interests in society'.

As far as I am concerned, this feature is the most important one because it was built on the recognition of power and conflict in society and the criticisms of pluralists. In terms of my research area, many management accounting researchers, including Kaplan and Norton tend to encourage companies to utilise their PMSs, sparing no effort to persuade people to believe that some PMSs could help them achieve managerial benefits. That is not to say that those PMSs themselves are wrong management accounting products. However, the important point here is that these researchers might not even consider the power and conflict behind those performance measurement systems. They seemed to take a pluralist's standby assuming that both shareholders and employees share a basic harmony of interests or by oversimplifying

the whole context regardless of country, sector or problem-driven levels. Alternatively, I would assume that they were only interested in acting in elites' or shareholders' interests rather than in employees' interests. To put it sharply, these researchers only looked at the managerial issues or performance measurement systems themselves and ignored the whole context with respect to power and conflict in society. Therefore, this feature helps me develop a broader and more radical understanding of the whole context, in particular, the distribution of power and wealth.

The second feature of the PEA is focused on the particular historical and institutional environment of the society in which it works. Before bringing this point to the forefront of accounting analysis, Cooper and Sherer (1984) pointed out a significant misunderstanding in accounting research that most researchers treated the economy 'as if it were made up of price-taking units with constant returns to scale, instantaneously moving from one equilibrium to another equilibrium on the Paretian frontier'. However, disequilibrium is a standard feature of the economy as the economy is largely dominated by large companies, which are often run in monopolistic and oligopolistic markets. What is more, even governments and the state are deemed to act on behalf of these large companies while managing to preserve social harmony at the same time. Based on the disequilibrium of the economy, we can say that even the state is acting on behalf of large companies when it is short of financial capital during 'fiscal crisis'. Similarly, university Principals will act in senior managers' or the state's interests when operating the university; managers will act in the university Principals' interests to keep their position in the university.

After addressing that misunderstanding, Cooper and Sherer (1984) emphasised that accounting researchers should have a historical focus to better understand the changing roles of accounting practice. This viewpoint is consistent with Flyvbjerg's (2001) view about conducting phronesis-like work. They share the position that social phenomena and human activities are interpreted along with gradual historical changes, and it is history that lays a solid foundation for the growth of social science and philosophy. In the process of making sense of influences of social phenomena and praxis, accounting researchers should develop a good 'historical sense' since history is not only the key to phronetic research, but also works as a form of narratology for researchers to study. Narratology is an ancient way of enabling researchers to develop

interpretations and descriptions of social phenomena and events from the perspectives of researchers and actors. That is why Cooper and Sherer suggested that being narrative is one of their essential imperatives. Within my research context, I should also develop a historical focus to investigate how managers measure or judge their employees' performance before using any management accounting technologies, such as the BSC; how managers and employees think about the difference between traditional ways of performance measurement and current ways respectively; and why they like or dislike management accounting technologies to measure their performance.

The third factor of a PEA is that accounting researchers should adopt a more emancipated view of human motivation and the role of accounting in society. This viewpoint suggests the exploration of actor potential or accounting for change and reflect on different concerns and interests. Nevertheless, Cooper and Sherer (1984) placed an emphasis on a concept called 'self-interest', which means people are concerned with themselves, for example, their economic self-interest. This self-interest can be regarded as an outcome of the way society is organised other than an unalterable characteristic of people. In this case, accounting practices could be 'manipulated' by some interest groups or individuals to pursue their own private interests. This is a potential problem in accounting practice. Besides this, accounting practice can be treated as a passive function since it will respond to, other than change, the environment where it works. To demonstrate, Cooper and Sherer (1984) pointed out that accounting professionals may have their own legitimate concerns with respect to the immediate environment. If they do not consider environment when trying to deal with technical issues, this may give rise to an incomplete and imperfect resolution owing to the acceptance of current practices and institutions.

It is apparent that this feature encourages accounting researchers to take the whole environment/context into account when handling some technical issues with a more emancipated view. This can be related to one of the criticisms about previous researchers' works. Earlier accounting researchers recognised that there were some managerial issues in organisations, so they would like to create some management technologies, such as the BSC or TQM to deal with these issues. However, they seemed not to give a full consideration to the environment and possible consequences

in the long run, or I would assume that they acted only in shareholders' private interests without considering long-term outcomes. Therefore, I should adopt an emancipated view to look at issues and the environment at the same time, in particular, employees' interests in contrast to top managers' or shareholders' private interests.

In accordance with these three features, Cooper and Sherer (1984) highlighted three radical imperatives/characteristics of their PEA. The first is being explicitly normative. This imperative can be related to some Flyvbjerg's (2001) methodological guidance, especially asking 'how?' during the narrative. According to Flyvbjerg (2001), phronetic researchers should ask dynamic questions, including 'how' and 'why' because these questions are concerned with both explanation and understanding. Being explicitly normative does not mean that accounting researchers need to develop any explicit theoretical assumptions; instead, they could start with an interest in an event or a social phenomenon which is best interpreted narratively. In fact, this rule can be theoretically supported and enriched by Cooper and Sherer's (1984) 'being explicitly normative'. This is because Cooper and Sherer (1984) made this rule from general to more specific by arguing that accounting researchers should have and utilise 'value judgements about how this society should be organised'. To make sense of and support their argument, they compared normative theories with positive accounting theories by Watts and Zimmerman (1979) and then concluded that positivists normally ignore the logical and philosophical problems of their argument. In other words, positivists oversimplified social events, phenomena and even people, while taking a normative position will enable accounting researchers to adopt other philosophical paradigms or programs, such as interpretivism. I have explained why I chose to adopt the interpretivism of epistemology in the next chapter, so I will move on to the second imperative.

The second imperative is being descriptive. Based on the first norm, Cooper and Sherer (1984) took 'accounting in action' as a good example to further emphasise that positive accounting researchers lack descriptive validity, so they never provide a sufficient foundation for understanding or designing accounting systems. This is because accounting is relatively practical and it affects individuals' behaviours and classes both outside and inside organisations. If we only look at accounting itself or accounting descriptions, it may not make sense at all. In contrast, it is more worthwhile

and meaningful for researchers to look at the behaviour of accounting in the context of the organisations, political and social structures and even cultural values of the society in which they are historically located. However, it must be noted that this imperative does not mean that descriptions of accounting are objective or value-free. It means normative research can be subjective as researchers should apply their own value judgements. To make research as reliable and valid as possible, researchers need to adopt some theories as their methodological guidance. My thesis works as a good illustration at this point. Flyvbjerg's (2001) methodological guide is a logical and systematic instruction for me to follow and Lukes' (2005) power theory shows me how to analyse power relations within organisations.

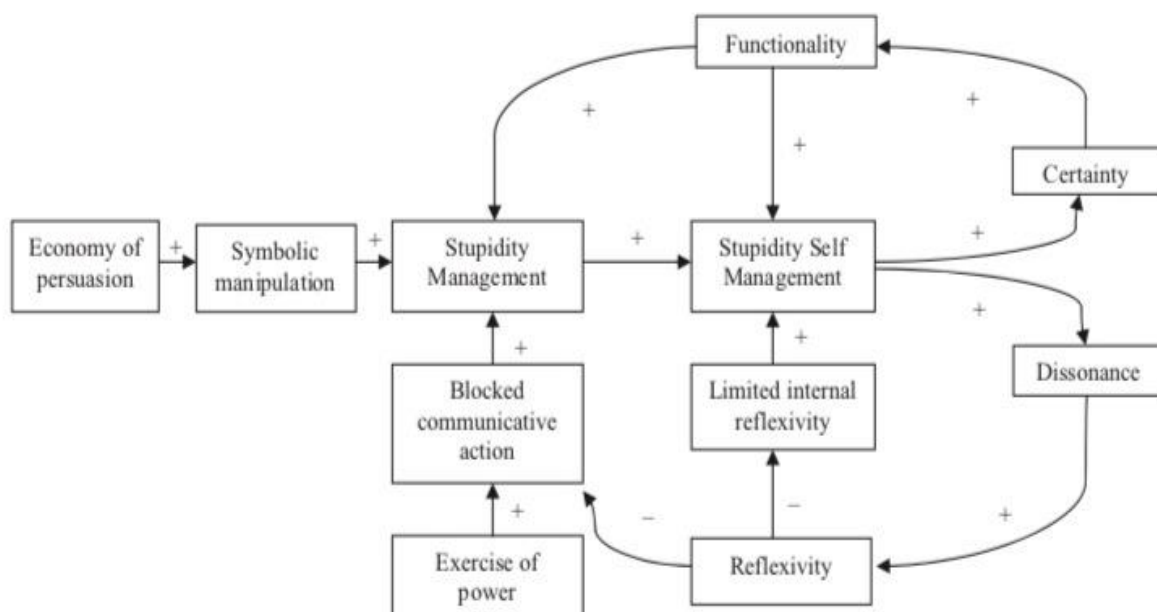
The third imperative is being critical. This exhortation is about a kind of attitude of accounting researchers and it requires researchers to develop critical awareness to assess the descriptions of accounting practices. It is working to educate and inspire accounting researchers not to be constrained by 'common-sense' views or traditional arrangements. For example, a lot of previous accounting researchers were positivists, so they think, act, behave as positivists should do. Even if they recognised that positivism has its weaknesses, they would stick to positive accounting research. Critical accounting research, on the other hand, enables researchers to go beyond common-sense or traditional constraints, particularly, when they are conducting some research related to actors, organisations and history of the industry itself. A good example can be found in me. Before starting my PhD, I had an extensive reading of positive accounting and positive theories and thought positivism was the main paradigm in the accounting and finance area for any purpose. I believed I could only conduct positive research in this area. I even used to consider PMSs, such as the BSC as objective as cartography. Until now, I have learned that the PMSs themselves could be objective and neutral but if we give them a context, they will become less neutral. It is because these measurement systems affect people's behaviours and even exert a significant influence on the distribution of wealth and income in any organisation. Therefore, being radical and critical is essential for accounting researchers in general.

3.6 Theory of Functional Stupidity

‘Functional stupidity is a general element of organisational processes rather than an issue only of individual cognition’ (Alvesson and Spicer, 2012: 1202).

This thesis makes one more theoretical contribution in applying the theory of functional stupidity created by Alvesson and Spicer (2012) to power frameworks as well as political and economic analysis. The reason for me to adopt this theory is because this theory can be utilised to further explain possible outcomes or consequences of the exercise of power and why employees, such as academics, suffer from ‘open’ silences and secrets as well as work-related issues identified in Section 2.5. According to Alvesson and Spicer (2012), functional stupidity is defined as a *general status* that actors (i.e. normally employees) do not question or are unwilling to doubt dominant beliefs and expectations they encounter in an organisation (see above extract). Specifically, functional stupidity means ‘a lack of reflexivity, a refusal to use intellectual capabilities in other than myopic ways, and avoidance of justifications’ affecting or mobilising employees’ cognitive capabilities and interests. This is achieved by the powerful exercising power to repress or limit employees’ doubts and concerns and to block communicative action, and a process called stupidity management.

Figure 3.7 A model of functional stupidity



Source: Alvesson and Spicer (2012)

Figure 3.7 demonstrates a classic model of functional stupidity. It is the contemporary *economy of persuasion* that creates functional stupidity since economy of persuasion stresses symbolic other than substantive aspects of organisational life. It means the powerful are normally inclined to focus on encouraging *symbolic manipulation* in the way of building robust organisational cultures and identities, branding, marketing and leadership, which is achieved by adopting *stupidity management*. The purpose of stupidity management is to shape and construct the 'mind-sets' of employees, so that their beliefs, understanding and consciousness are negotiated and mobilised according to their leaders' interests. For example, *blocking communicative action* is a way to show stupidity management that the powerful exercise their power to discourage critical and independent thinking while enhancing adherence to particular organisational beliefs and practices. It must be pointed out that stupidity management involves a stress on positive aspects of corporate practices, such as organisational missions, visions, values and strategies.

Consequently, *self-stupidity management* is accomplished among employees who put aside critique, doubts, concerns and conflicts, while paying more attention to positive aspects of organisational practices. It is those positive aspects of organisation that lead to a sense of certainty among employees, which reinforce *functionality* for the organisation as a whole, thus in turn strengthening *stupidity management* and *self-stupidity management* for individuals. In contrast, negative aspects of organisational practices, critical and independent thinking and *internal reflexivity* will cause dissonances against dominant beliefs and values in an organisation. To illustrate, Alvesson and Spicer (2012) took academia as an example to show functional stupidity. In order to consistently pursue a better reputation and a higher ranking, universities encourage academics to write papers for publications in top ranked journals. Although academics have developed a sense that their papers may be read or used by very few readers, they devote a lot of time and energy to this career. Somehow these papers in turn help improve reputations and *symbolic manipulation* of universities. In other words, functional stupidity is a main resource for universities to make the most of academics to maximise and accomplish their values and missions.

3.7 How do these theories and methodological approaches fit together?

Generally, the answer to this question is that these 3 theories and 2 methodological approaches overlap and complement each other. Flyvbjerg's (2001) work provides a comprehensive and scientific methodological guidance to show me how to conduct phronesis-like work. This set of methodological guidelines is substantial because these guidelines are not just methodological imperatives, but cautionary indicators of direction. The methodological guidelines for phronetic social science consists of 9 steps, including 'focusing on values' 'placing power at the core of analysis' 'getting close to reality' 'emphasizing little things' 'looking at practice before discourse' 'studying cases and contexts' 'asking how? doing narrative' 'joining agency and structure' and 'dialoguing with a polyphony of voices'. It is these guidelines that are used as the basis for offering practical examples and detailed interpretations and narratives about how power works and possible relations. As for power theory suggested by Lukes (2005), it can be used to enrich some steps, especially, 'placing power at the core of analysis' 'getting close to reality' and 'joining agency and structure'. By applying Foucault's neoliberalism and biopolitics, I could develop a deeper understanding of the changes in the higher education sector over the last 25 years and the reasons for the rise of academic capitalism. Through the lens of Lukes' (2005) power theory, I could see how many dimensions of power have and how actors feel about these various forms of power within any organisation.

Besides that, Cooper and Sherer's (1984) PEA can also be used to enhance some of Flyvbjerg's steps, such as 'studying cases and contexts' 'asking how? doing narrative' 'joining agency and structure' and 'dialoguing with a polyphony of voices'. This is largely because Cooper and Sherer's (1984) PEA encourages accounting researchers to be more normative, descriptive and critical when analysing social and political issues by mainly focusing on agents, structures and specific contexts. However, power analysis cannot be divorced from political and economic analyses, and Cooper and Sherer's (1984) PEA as a single methodological approach can be used to sharpen Lukes' power theory. Most importantly, both PEA analysis and power theory aim at exploring how some individuals or groups control others; how consent to such control

is kept and secured; and what prevents or enables actors from cooperating with one another (Acosta and Pettit, 2013). From an *agency* perspective, power is regarded as something which individuals or groups can obtain, lose, hold and exercise normally via political or social actions or contestations. This agency perspective is closely related to the investigation of the interests of actors, and how power affects their interests. From a *structural* perspective, power is viewed as the cultural and social regulations and norms which are not necessarily consciously internalised, and it invisibly shapes individuals' perceptions, understandings and actions. We cannot deny that power is part of the way cultures and societies work and it is embedded in all kinds of relationships, organisations and systems of knowledge. At this point, it is necessary to look at not only actors and relationships, but also how social structures and norms are produced, recreated and changed.

In practice, PEA analysis fits power theory analysis in several ways (Acosta and Pettie, 2013; DFID, 2009; Hudson and Leftwich, 2014). The first aspect is that both analyses require accounting researchers to have a radical view and to examine the social and political issues within broader structural and institutional environments. This suggests that researchers should not be bounded or restricted by one certain paradigm, such as positivism. In contrast, other paradigms, including interpretivism and critical realism can be options here. Social, economic and political issues/phenomena/context work as a good point in this case. It is because positivists oversimplify these issues and actors' perceptions/thoughts/understandings, while adopting other paradigms, such as interpretivism will enable accounting researchers to look at these issues from a historical and institutional environment.

The second aspect is that both analyses look at the formal and visible social norms, structures and 'rule of the game'. Formal power can be treated as visible and recognised structures of power, which partly determine the way society works. This can be reflected by institutions which mediate the relationship between those who are working as an authority and those who are subject to the authority. Besides this, it can also be shown by laws and rules that define what is not acceptable and what is acceptable, by which people are judged who break laws. The 'rule of the game' as a concept is a strong determinant of where political and power dynamics take place. It

can be said that different 'rules of the game' largely shape power relations, and different rules of the game are reflected by the process of making political decisions. The third aspect which focuses on invisible norms, discourse and narratives, is more subtle. Informal power is treated as the socialised discourses, regulations and cultural practices which are already embedded into people's daily lives. Informal power relations are internalised and recognised as ideology through socialisation from a young age, beginning with the acceptance of inequality in their roles in societies or organisations. These informal power relations are not visible and often being recognised as natural or normal, or people may not recognise this kind of power. At this point, power is thought of as the discourses, norms and behaviours which are internalized and socialized by all actors. To put it sharply, the PEA is concerned with structures, actors and procedures which are the most visible, whereas power analysis is focused on less visible social structures, beliefs and regulations. Actors' behaviours and relationships can be affected and shaped by both invisible and visible factors at the same time. In this case, by combining these two frameworks, I can obtain a more comprehensive and deeper view of how power works across different levels of an institution among various key actors.

On top of that, there are several reasons why Foucault's theory could supplement and enrich Lukes' power theory. First, Foucault has a very good understanding of how and why there are many changes in the context of different sectors in a broader way, where Lukes somewhat ignored the changes in the general context in his book. Indeed, the world has consistently changed and a growing number of 'neo' phenomena have emerged. This is what Foucault called neoliberalism, and higher education in this case can work as a good illustration of neoliberalism. In contrast, Lukes did not give a full consideration to those changes in context and he might even lack interest in the reasons for these changes.

Second, it cannot be denied that Lukes' power theory has strongly been affected by both Foucault's and Bourdieu's works respectively. Lukes' power theory is similar to Foucault's disciplinary power and biopower. In my view, Lukes' first and second dimensions of power are roughly equal to Foucault's disciplinary power, and Lukes' third dimension is similar to biopower. However, I think that biopower is, to some extent, more subtle than the third dimension of power because biopower is more general and

broader, and this type of power considers human beings' life, death, the rate of birth, reproduction and health. Third, Lukes did not mention anything about capitalism and the reasons for its emergence. Arguably, managers nowadays have come to put too much weight on research grants, funding and university rankings, neglecting factors, such as teaching and developing students' social responsibilities. This phenomenon in the higher education context was mainly caused by academic capitalism, but Lukes did not recognise it. This is why I intend to apply Foucault's work to enrich Lukes' power theory from a broader perspective.

Alvesson and Spicer's (2012) functional stupidity fits both power theory and PEA analysis for two reasons. First, this theory looks to understand functional stupidity related behaviours, thinking and understandings in organisations, and this requires researchers to consider broader social and organisational dynamics. In my context, I will focus on both inside and outside structures of universities as well as the general condition of academia. Second, it is the exercise of power and senior managers' political and economic interests that shape and construct the 'mind-sets' of employees. For instance, 'blocking communicative action' shows how senior managers exercise their power to make structural barriers too high in order to keep either overt or covert issues off the political agenda for Lukes. Furthermore, senior managers' political and economic interests strongly determine what kind of functional stupidity related thinking, behaviours and cognitive capacities that their employees, especially academics, would form.

Having discussed my theoretical framework in this chapter, I now continue to Chapter 4, which will provide the information about the methodology employed by this thesis.

Chapter 4 Methodology

Methodology is defined as a form of moral discipline which guides researchers to accomplish their projects in a systematic and scientific way (Saunders *et al.*, 2009). The last chapter established theoretical frameworks for this thesis, which were based on Foucault's (1976; 1978; 2008) understanding of neo-liberalism and biopolitics and Lukes' (2005) three dimensions of power, DFID's (2009) political economy analysis, Cooper and Sherer's (1984) PEA and Alvesson and Spicer's (2012) functional stupidity, supported by the Flyvbjerg's (2001) methodological guidelines for a reformed social science. Through the theoretical lens of Foucault's lecture series on neoliberalism and biopolitics, I familiarised myself with a detailed demonstration of dramatic 'changes' in the higher education sector and the rise of academic capitalism over the last 25 years. By applying Lukes' model (2005), I assessed what kind of ideology senior managers tend to develop through the implementation of performance measurement systems (PMSs) in the education sector and how people, including both teaching and non-teaching faculty members, feel about the power relations behind those PMSs. With DFID's political economy analysis and Cooper and Sherer's PEA, I was inspired to analyse my data in a more emancipated way at three levels, including macro-level country analysis, sector-level analysis and problem-driven level analysis. To accomplish this thesis, Flyvbjerg's (2001) methodological guidelines were utilised as they led me to practice and conduct *phronesis*-like work.

This chapter will justify my philosophical stance for conducting this research and research design. Hence, this chapter is made up of two parts. Part I illustrates the research philosophy of this thesis, and in this part, Burrell and Morgan's (1979) assumptions about the nature of social science will be exploited to justify the nature of this project and why I adopt a subjectivist ontology and an interpretivist epistemology. Part II will provide comprehensive details of the research methods.

Part I Assumptions about the nature of social science

'Where natural science is weak and social science strong' (Flyvbjerg, 2001).

Before looking at the assumptions about the nature of social science, a specific consideration should be given to the differences between natural science and social science. As the above excerpt indicates, where natural science is weak, social science is strong, and vice versa. This is because natural sciences are predictive and cumulative, whereas social sciences are not and can never be. To illustrate, Flyvbjerg (2001) in this book uses an example of nurses-in-training to show the procedure of human learning. New nurses always followed the process step by step and never skipped a task, while expert nurses know which tasks are important and which can be left for later. By quoting this example, it reflects the fact that natural sciences can only explain the behaviour of lower-level human learning based on predictive and context-independent theory. In contrast, social sciences are aimed at digging into a deeper level, for instance, human beings' feelings, attitudes, objectives, actions, behaviours and even their 'inner heart'. In short, human beings' traits cannot be precisely predicted and explained by universal laws. For this project, actors' thoughts and opinions about PMSs in the education sector are the main qualitative data. Natural scientists will probably not be able to predict and explain people's perceptions or thoughts by using universal laws as every single individual is different from each other, whereas social scientists like interpretivists not only would like to get involved with participants, but also conduct context-dependent research to collect valid data for their cases.

Furthermore, Flyvbjerg (2001) advocated that unlike the natural world based on context-independent theory, the social world can be understood as phenomenological and intuitive, rather than context-independent. It is because actors' behaviors/actions/thoughts are far too complicated, and understanding of the human world should always be context-dependent. The broad context for this research project is in the education sector and I will explore faculty members' perceptions and thoughts, including operational managers and teaching and non-teaching staff. As for senior managers, I aim to examine how they design and implement PMSs; what factors, such

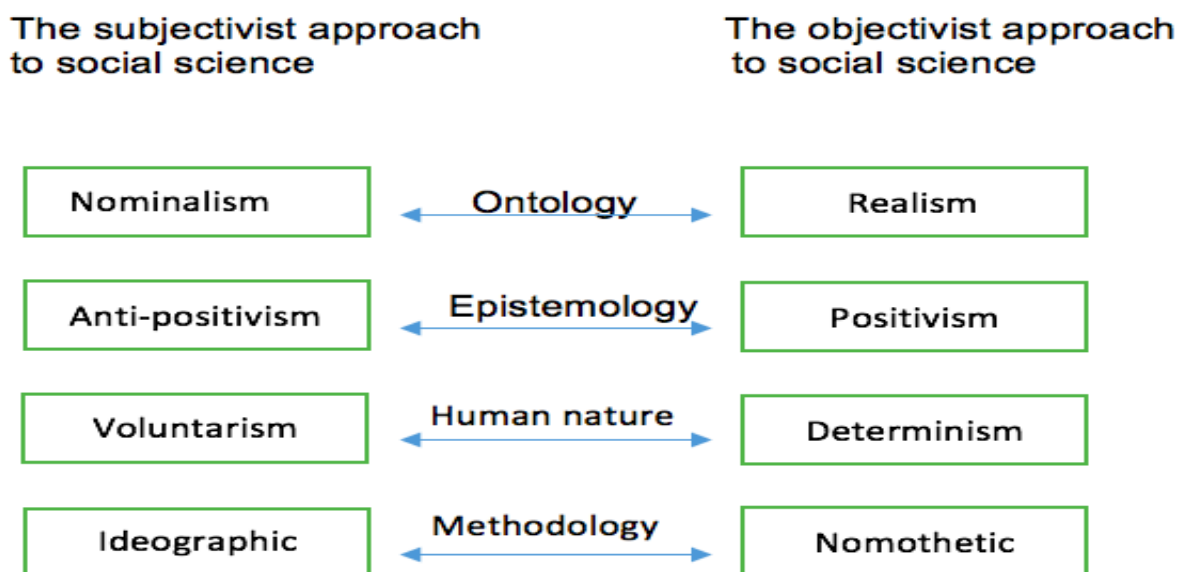
as social and political elements they would pay more attention to when adopting PMSs. In terms of faculty members, I would like to investigate how staff feel about the power relations behind PMSs, and how they try to influence managers' decisions.

To make this project more valuable, Aristotle's three intellectual virtues, consisting of *techne*, *episteme* and *phronesis* are considered. Here, *techne* concerns knowledge which governs crafts and arts aimed at the creation of useful things (context-independent), such as the BSC-like, a kind of accounting technology. *Episteme* normally adopted by natural scientists is invariable, universal and context-independent. In contrast to the former two virtues, *phronesis* means ethical actions, for example, moral disciplines via the application of pragmatic value rationality. *Phronesis* largely concerns the analysis of values, which judges if things are good or bad for people, and it is the intellectual activity that is the most relevant to *praxis*. Hence, the focus of *phronesis* is on what is meaningful and variable, on that which cannot be simply explained by universal laws/rules, on particular social or political phenomena and cases. What is more, it requires not only an interaction between the general and the concrete, but also researchers' judgment, consideration and choice. In this case, 'phronetic social science', this term proposed by Flyvbjerg, requires researchers to concentrate on the practices and minutiae which form the fundamental concerns of life, to get close to the phenomena and the people they study and to make full use of case studies in context.

4.1 The nature of social science

According to Burrell and Morgan (1979), 'all theories of organisation are based on a philosophy of science and a theory of society'. It is true that nearly all social scientists approach their subjects through implicit or explicit assumptions about the nature of the social world and the way in which it may be explored. Hence, they summarised 4 types of ways of knowing the social world, comprising ontology, epistemology, human nature and methodology. This can be viewed in **Figure 4.1**, which illustrates these 4 groups of philosophical assumptions and each group has two extreme sub-sets divided by the subjective-objective dimension. Objectivism means that social phenomena are based on external facts/entities which are beyond people's reach and control, while subjectivism implies that social phenomena are derived from the perceptions and consequent actions of social actors (Bryman and Bell, 2007). First, ontology suggests the way that actors think about the world and it ranges from objectivism and subjectivism (Wilson, 2014). Ontological nature concerns the very essence of the phenomena under exploration, which is why all social scientists are confronted with some primary ontological questions: whether the 'reality' under investigation is external to the individual or the product of individual cognition; whether 'reality' has an 'objective' nature or the product of individual consciousness; whether 'reality' is the product of one's mind or a given 'out there' in this society/world.

Figure 4.1 The subjective-objective dimension



Source from: Burrell and Morgan (1979)

Second, epistemology entails the theory of knowledge and its nature and limits, and how actors accept and obtain knowledge about the world (Gill and Johnson, 2010). Specifically, this set of assumptions of an epistemological nature is about the grounds of knowledge and entails how individuals might start to explore the world and communicate this as knowledge and pass it on to future generations. These assumptions suggest ideas, for instance, about what types of knowledge could be acquired, and how human beings are determined to decide what is treated as 'true' from what is regarded as 'false'. This dichotomy is predicted based on a view of the nature of knowledge itself. The nature of knowledge can be 'hard, real and capable of being transferred into tangible pattern', while some can also be 'softer, more subjective, spiritual or even transcendental form'. In other words, these epistemological assumptions in different instances determine extreme positions on the issue of whether knowledge is something which has to be individually experienced or is something which could be obtained. Third, human nature is another set of assumptions about the relationship between actors and their environment. Put simply, there are two extreme views. The first is that human beings and their experiences are treated as the products of the environment, and human beings are somehow conditioned and restricted by their external world. On the contrary, the second extreme view is that human beings are viewed as the creator of their environment, or as the controller rather than the controlled.

Fourth, the previous three sets of assumptions are a strong determinant of a methodological nature. That is, different ontological, epistemological stances and models of human nature will lead social scientists to apply different methodologies. For example, if one treats the social world as a hard, objective and external reality, then he or she is probably focused on the analysis of relationships or regularities between different variables. These relationships could be expressed and explained as universal laws. However, if one explores the subjective meaning and experience of individuals in the creation of this social world, then the emphasis here is on the understanding and explanation of what is specific and unique to the individual as opposed to what is universal and general. In this case, the major concern is about the interpretation of the way in which the individual modifies, creates and understands the world in which actors find.

After getting to know the 4 sets of philosophical assumptions, it is time to explore 4 strands of debate based on these assumptions (see **Figure 4.1**). Firstly, the ontological debate is between nominalism and realism. A nominalist position indicates that this social world external to human beings' cognition consists of nothing more than labels, concepts and names, which are created to structure reality by people. Realism, nevertheless, means the social world external to human being's cognition is a real world consisting of hard, tangible and relatively immutable structures. Realists would argue that whether human beings label and perceive these structures, they exist as empirical entities.

This ontological debate between nominalism and realism is like the debate between subjectivism and objectivism. For this thesis, I am closer to nominalism (subjectivism) than realism (objectivism). It is because PMSs, emerging as accounting technologies, were created by accounting researchers or management consultants, such as Kaplan and Norton, and others tend to utilise this artificial creation for their own purpose in various industries, such as the education sector. In other words, although PMSs are objects invented by human beings, it is not a universal law, natural regulation or existing 'out there' waiting for people/social scientists to explore. Instead, it is people who define, modify and even give PMSs more meanings or some 'hidden agenda' behind its indicators and framework. Bearing this in mind, I would argue that PMSs are not and can never be a neutral or objective accounting technology under any circumstances. Apart from that, the social phenomenon for this project concerns how PMSs are designed and implemented by managers and PMSs team members, and what kind of power relations are embedded into PMSs in the education sector. The social actors are all the participants, including managers, PMSs team members, teaching and non-teach faculty members. Each participant would probably have their own opinions/perceptions/feelings about PMSs and the power relations behind it. Hence, the above two important reasons indicate, to a large extent, that I am more nominalism (subjectivism) than realism (objectivism).

Secondly, there is an epistemological debate between anti-positivism and positivism. Positivists tend to predict and examine what occurs in this social world by testing causal relationships and regularities between its constituent variables. As for positivist epistemology, it is in essence derived from the traditional ways which dominate the

natural sciences, and positivists may be different based on different approaches (Smith, 2003). That is, some positivists, for example, would claim that hypotheses can only be falsified and should not be assumed to be 'true', while others would deem that hypothesised universal laws should be verified by some thorough and adequate experimental research programs (*ibid*). Nevertheless, these two approaches would accept that the development of human being's knowledge and understanding is crucially an accumulative procedure, during which new insights, inspiration and enlightenment are added into the current 'stock' of knowledge and false ones will be gradually and accordingly eliminated along with the growth of society. On the contrary, anti-positivists are inclined to reject the viewpoint that objective knowledge of any kind can be generated by science, and they would also be against the utility of seeking to explore universal laws or regularities. Anti-positivists deem that understanding human activities requires researchers to take part in the activities to understand individuals other than to work as the 'observers' external to these activities. Hence, from the perspective of anti-positivists, social science should be regarded as a subjective rather than an objective enterprise.

Based on the above description, I am more anti-positivist than positivist. Compared with positivist epistemology, the nature of this project suggests that interpretivism is more suitable for me to achieve my research goals. It is because interpretivists like to explore people's behaviours and how people understand each other by claiming that society is developing and social phenomena cannot be thoroughly understood by simple fundamental laws (Blumberg *et al.*, 2008). Interpretivists believe that people construct the social world and people also give meaning to it, in which case, interpretivists attempt to investigate subjective realities and then provide interpretative explanations. In fact, the aim of this research project is to examine a social phenomenon of implementing PMSs in an educational context based on two big groups of actors, including the management team and teaching, as well as non-teaching staff. As for the management team, I am interested in investigating how managers design and implement PMSs, what factors, such as social, political, cultural or organisational elements could affect their decision making and how managers deal with overt and covert issues caused by PMSs in the organisation. For teaching and non-teaching staff, they (for example, professors) probably have less power than managers in any organisation regardless of how professional they are. They should

strictly follow all the university policies and decisions made by top managers. How they react to these policies and decisions or the feedback given by their managers is of interest to this thesis. In order to clearly investigate this social phenomenon, I will adopt an interpretivist epistemology to explore how different actors understand the implementation of PMSs in the education sector. Hence, I would argue that when it comes to the investigation of actors' deep feelings, thoughts and opinions, positivist epistemology is relatively 'superficial' and cannot be relied on; instead, interpretivism is a good 'fit' in this situation.

Thirdly, the human nature debate is between voluntarism and determinism. A determinist view entails that man and his activities and behaviours are completely the 'products' determined by the situation or the general 'environment' (Burrell and Morgan, 1979). It means human beings are conditioned and restricted by their external circumstances. This viewpoint is contrasted with the one of voluntarism, which suggests human beings have 'free will' and they are the creators of their environment. At this point, people are completely autonomous, and they should be treated as the controllers rather than the controlled, the masters other than the puppets/marionettes/slaves.

I am more determinism than voluntarism in accordance with the context of my research. In a broad sense, it is the 21st century now and people seem to be much more civilized, educated and emancipated than before. Specifically, people today not only enjoy good healthcare, advanced education and social benefits, but also have more 'free will'. However, society is full of rules and regulations, as do all types of organisations. It means, people as workers for organisations appear to enjoy more freedom but they are indeed restricted by various rules, regulations, organisational culture and laws. According to Lukes (2005: 26), the individual's chosen acts are strongly determined and affected by social structures and cultural patterns in a nation. For my context, there are two structures, including inside and outside the university, and I have explained these two structures in Section 3.1. The point here is that these two structures suggest two hierarchies, and people are playing different roles within the hierarchies. For example, the university Principal may not be powerful when looking at the outside structure of the university because his decisions can be influenced by the government, funding bodies or business institutions. However, when looking at the

inside structure of the university, he can be the most powerful one who makes all the decisions. From this point of view, I tend to be more determinism than voluntarism so as to explore participants' interests for their positions within these two structures.

Fourthly, the last debate is between ideographic and nomothetic theories. The ideographic approach indicates that the social world can be understood by people based on first-hand knowledge of the subject under exploration (Burrell and Morgan, 1979). Hence, the emphasis here is not only on approaching one's subject and investigating its detailed history and background, but also on the discussion of the subjective accounts based on 'getting inside' situations and getting oneself involved in the daily flow of life. The ideographic approach recognises the significance of letting one's subject disclose and unfold its characteristics and nature in the procedure of exploration. By contrast with the ideographic approach, the nomothetic method places considerable stress upon the importance of basing research on systematic techniques and protocol. The focus of this method is on the process of verifying hypotheses according to the standards of scientific strictness and rigidity, and it normally requires researchers to develop a full consideration to the construction of scientific tests and utilise quantitative skills and techniques for analysing data. Questionnaires, personality tests, surveys and experiments will be the techniques which comprise nomothetic methodology.

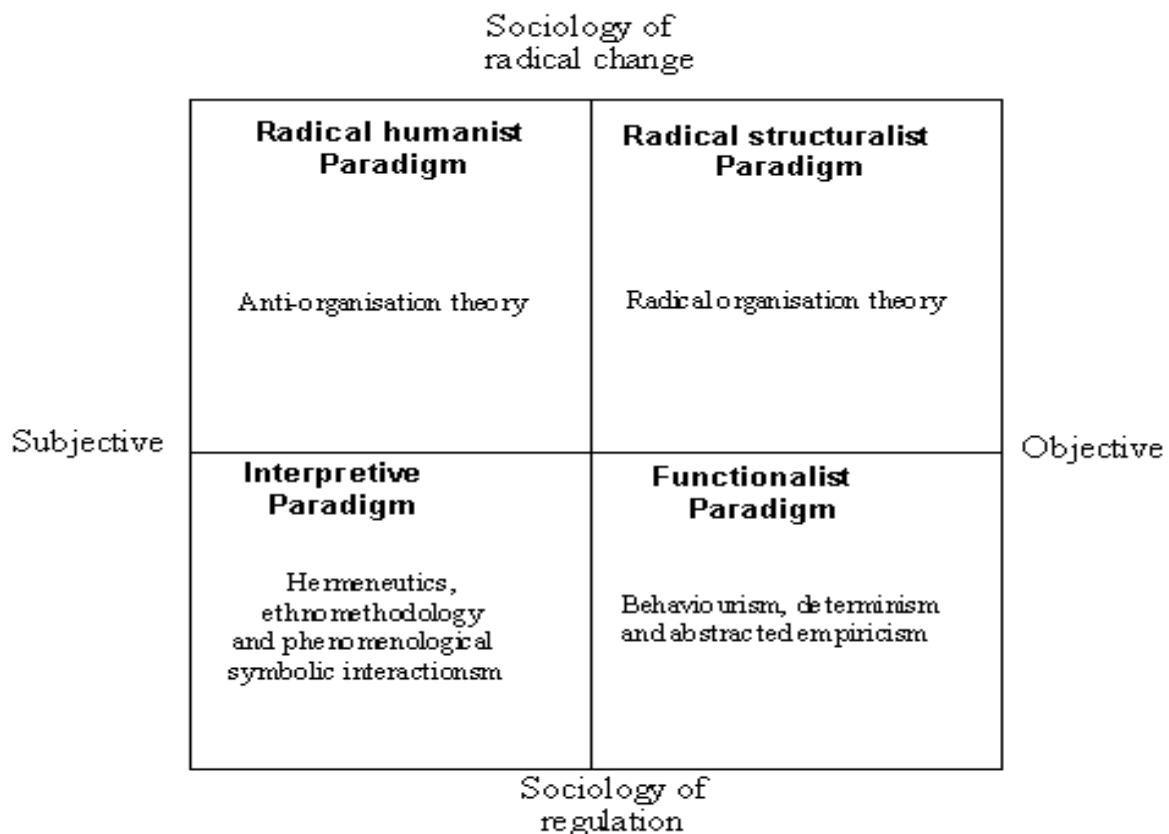
In this manner, I favour the ideographic method as opposed to the nomothetic approach. This is owing to the reason that to explore the implementation of PMSs in the education sector, it is necessary for me to understand the nature, characteristics and history of PMSs. This includes the understanding of the purpose of PMSs, how people, including both managers and faculty members, understand PMSs and even the whole organisation – broad environment, rather than only focusing on indicators and figures. The insights generated by this thesis based on two large groups of people in the sample organisation are more qualitative than quantitative. The semi-structured interviews were used by me to collect the first-hand data, and discourse analysis was adopted to analyse these data. More details about the research methods will be provided in part II. On the other hand, there is actually not many quantitative data for this research project, and I do not need to exploit any quantitative techniques to

accumulate data. Thereby, this is the key reason why I prefer the ideographic method rather than nomothetic approach.

4.2 The four paradigms and the nature of this project

According to Burrell and Morgan (1979), the assumptions about the nature of science can be regarded as the subjective-objective dimension, and assumptions about the nature of society can be treated as a regulation-radical change dimension. Because of the long-term sociological debate, Burrell and Morgan (1982) proposed a fourfold classification of social science paradigms, which show the main belief systems of researchers in the business and management area dependent on their views towards the ontology of research and the nature of society (see **Figure 4.2**). A paradigm can be defined as a way of investigating different social phenomena, so that specific understandings of these phenomena will be obtained by researchers with detailed explanations (Saunders *et al.*, 2009). **Figure 4.2** represents how the four paradigms are arranged based on two conceptual dimensions, including objectivist-subjectivist and radical change-regulation. In terms of the first dimension, there are two aspects of ontology. Objectivism suggests social entities exist as a meaningful reality independent of social actors, whereas subjectivism means that social phenomena are derived from the perceptions and consequent actions of social actors. As for the second dimension, radical change is related to a judgement about the way organisational affairs should be used and proposes ways in which these affairs could be used to make fundamental changes to the normal order of things. In other words, a critical perspective on organisational life is utilised in radical change dimension. Regulatory perspective relates to the explanation of the way in which organisational affairs are regulated and makes suggestions about how they could be enhanced within the framework of the way things are completed. In short, the radical change dimension approaches organisational issues and problems from the perspective of overturning the existing state of affairs.

Figure 4.2 Four paradigms for the analysis of social theory



Source from: Burrell and Morgan (1979).

Most social scientists have come to recognise the significance of these four paradigms for the analysis of social theories. It is because all social theorists are situated within the context of the above four paradigms based on the meta-theoretical assumptions revealed in their projects. It is a map that is provided by the four paradigms taken together for negotiating the subject research field, which offers an easy and convenient approach of identifying the primary differences and similarities between the works of different theorists. In particular, this map serves as a tool to help social theorists locate their own personal frame of reference with respect to social theory, so that they know where they are, where they have been and where they can go in the next step. It seems that this map shows intellectual journeys in social theory. However, it is important to highlight a fact that the four paradigms are not mutually exclusive, and they provide various sights of social reality. Hence, four paradigms will be shown below and reasons will be provided by this thesis to illustrate why I am inclined to fully adopt the interpretivist paradigm and partially utilise the radical humanist paradigm, while rejecting the functionalist paradigm and radical structuralist paradigm.

4.2.1 The functionalist paradigm and the differences between it and positivism

Functionalism, also called the functionalist perspective, is one of the most important sociological theories, and it was originally derived from the works of Emile Durkheim (e.g. *Division of Labour in Society*), who devoted to exploring how society remains relatively stable and how the social order is possible to achieve (Saunders *et al.*, 2009). On the contrary, positivism can be defined in many ways, but Outhwaite (1987) advocated that positivism was established in the 19th century and it is, perhaps, the most influential attempt to generalise and generate authoritative knowledge about 'social facts' in this social world (Smith, 1998; 2003). Admittedly, both functionalism and positivism are very similar, but I argue that functionalism has become an extreme 'variant' of positivism because functionalists seem to believe that people can be 'programmed' to respond to certain stimuli, such as laboratory rats and mass-produced goods.

Although some philosophers of science have tried to integrate these two doctrines by illustrating that the functionalist format of explanation could be utilised by positivists, there are several significant differences between these two doctrines. First, the main characteristics and features of the functionalist paradigm will be shown, followed by a brief introduction of positivism. Third, the differences between functionalism and positivism will be discussed before reaching a conclusion. Although I am not adopting the functionalist paradigm, it is very important to distinguish the functionalist paradigm from positivism since there is a significant limitation in past studies mentioned in the literature review. That is, most previous researchers in this research field adopted a functionalist paradigm and they mainly aim to create different PMSs to help organisations deal with their managerial issues and problems in general, but they seemed to ignore the long-term consequences and employees' reaction to their PMSs.

Table 4.1 Philosophical assumptions

Radical humanism	Philosophical assumption	functionalism
Nominalism	Ontology	Realism
Anti-positivism	Epistemology	Positivism
Voluntarism	Human nature	Determinism
Ideographic	Methodology	Nomothetic
Radical change	Societal	Status quo

Source from: Burrell and Morgan (1979)

The functionalist paradigm is in the bottom right corner of this quadrant and is also located on the objectivist and regulatory dimensions (see **Figure 4.2**). Functionalists take an objectivist ontological stance for conducting research. Besides this, it is regulatory in that functionalists are possibly more concerned with a rational explanation of why a specific organisational issue or problem occurs and then offering some recommendations within the structure of the current management of the organisation. Hence, this is the paradigm in which most management and business research operates. Besides this, the functionalist paradigm is characterised by a concern for offering explanations of the consensus, solidarity, social integration, social order, the status quo, need satisfaction and actuality. Furthermore, it approaches several sociological concerns from a standpoint which tends to be determinist, nomothetic, realist and positivist (see **Table 4.1**). As mentioned above, the functionalist paradigm is aimed at generating regulative sociology in its well-developed form, and it tends to offer essentially rational explanations of social affairs and people. This paradigm is often problem-oriented in approach since it is not only concerned with developing a good understanding of society in a way which generates knowledge that can be used by people, but also proposes practical solutions to deal with practical issues or problems. The important point here is that this paradigm is a foundation of social change and always stresses the significance of understanding equilibrium, social order and stability in society and the 'ways' in which these could be well kept. That is to say, the functionalist paradigm is more concerned with the effective 'regulation' and control of organisational affairs, which is similar to positivism.

According to Baert and Carreira da Silva (2010), functionalism as a separate school only emerged during the 20th century. It is rooted in the tradition of sociological positivism. At this point, Emile Durkheim and Herbert Spencer had a particularly crucial influence on early functionalists. Indeed, early functionalists regarded society as an organic whole supported by various 'subsystems or practices functionally directed towards the persistence of the larger entity in which they are embedded' (Haralambos *et al.*, 2013). That is why Durkheim's reasoning can be found in the early functionalist features. First, early functionalists, such as Bronislaw Malinowski agreed with the notion that sociological outlook largely depended on the notion of societal needs because societies need shared values and 'mechanical solidarity' (e.g. the similarity of sentiments and beliefs) to keep operating. Second, social health heavily relies on the extent to which different subsystems are functionally related to each other or the whole organisation. Third, the functionalist tenets also reflect Durkheim's concern with analogies between biological and social evolution, and the primary role of the concept of differentiation in his evolution theory. Based on the positivist framework, Malinowski developed his theory of needs, which indicate that social practices 'perform' a function if and only if they result in the satisfaction of needs. Therefore, it cannot be denied that functionalism fits positivism well at the early stage.

However, since the early 20th century, the functionalist paradigm has been strongly affected by some German idealist tradition of social thoughts and European social theory. Talcott Parsons is a good example. As a matter of fact, Parsons' functionalist theory is substantially different from the early functionalism and he advocated that positivist conception of social science is mistaken since positivists fail to recognise the 'essentially purposeful nature of human action' (Robertson and Turner, 1989). It means people are both goal-orientated (i.e. agency theory and utility maximisation) and constrained by social rules (i.e. contracts and enforcement), and positivists ignore both the purposiveness of action and its external constraints. To support his viewpoint, Parsons developed his 'general theory of action' and the purpose of this theory was to offer a theoretical framework which united some disciplines, including economics, politics, psychology and sociology in the social science. The notion of a 'system' is central to Parsons' general theory of action and a 'system of action' entails a durable organisation of the interaction between a 'situation' and an 'actor'. The actor here may

be a single person or a group and the situation here may or may not include other 'others' from other organisations. In contrast, positivists, perhaps, never took people's actions and the interaction between different situations and actors into consideration.

Compared with Parsons, his student, Robert Merton, has a very different functionalist viewpoint (Merton, 1996). It is because Merton's middle-range theory was better suited to empirical research and unlike Parsons' grand theory, this middle-range theory does not focus on encompassing the whole of society; instead, it counters more common sense and has been validated empirically. To support his viewpoint, Merton abandoned the early functionalist view by arguing that early functionalists have been biased, exclusively paying too much attention to the positive results of social items for the wider social system in which these items are embedded. In this case, he defined 'functions' (as observed impacts of social items which contribute to the adjustment or adaption of a system) and 'dysfunctions' (as these results which lessen the adjustment or adaption of a given system).

Apart from this, he furthermore pointed out that treating the notion of society as a totality is misleading among early functionalists (Merton, 1996). This is because some social items might be functional for some persons, groups or systems but somewhat dysfunctional for others. Thereby, he tended to specify the nature of the units which are influenced and how these units are affected. Here, the unit can be a group, the psychological unit, society or cultural system. Accordingly, there are psychological (dys)functions, group (dys)functions, cultural (dys)functions. Besides this, Merton also attempted to distinguish the differences between culture and social structure. Culture offers people normative disciplines, while social structure suggests the organised set of social relationships. This furthermore differentiates functionalism from positivism because positivists paid little attention to culture and social structure when conducting research. Otherwise, perhaps, they do consider the culture but in a deterministic way.

Before discussing the differences between functionalism and positivism, it is necessary to briefly look at positivism and its features. According to Smith (1998), after the Enlightenment, human beings were viewed as the originators of knowledge. Auguste Comte was the most influential early positivist and he believed that it was highly likely to reconstruct human knowledge to establish a better society. Hence, by

adopting the philosophical stance of the natural scientists for collecting data about an observable reality, positivists, such as Auguste and Durkheim would like to explore regularities and causal relationships to create law-like generalisations. The positivist approach suggests that positivist researchers need to be value-neutral, and outcome is supposed to be totally objective and unquestionably certain. To generate a research strategy for collecting objective data, researchers need to use existing theory to form some hypotheses and then attempt to test them. Unlike interpretivists, positivists should stay external to the procedure of data collection in the sense that there is little that can be done to affect or change the substance of the collected data. Positivists frequently claimed that they are using a highly structured methodology to facilitate replication, so their research is largely based on quantifiable observations.

Major differences between functionalism and positivism can be highlighted. First, in a broad way, functionalism is a kind of sociological theory, while positivism is a philosophical stance. As stated earlier, functionalism was rooted in positivism and this could be found in some works, such as the Division of Labour by Emile Durkheim (Delanty and Strydem, 2003). Early functionalism at the very beginning seemed to be positivism, but along with the 'expansion' and 'evolution', this theory has become a large paradigm which theoretically includes the assumption of positivism (see **Table 4.1**). That is to say, the functionalist paradigm has offered the dominant framework for both positivists and other sociologists like realists. Although this paradigm was initially characterised by positivism for offering objective explanations of solidarity, social integration, need satisfaction, social order, consensus and the status quo, it approaches 'these general sociological concerns from a perspective which tends to be determinist, nomothetic, positivist and realist'. At this point, it cannot be denied that positivists could use functionalism as their sociological theory for conducting their research under certain circumstances. For example, Yu *et al.*, (2009) conducted their research on the e-balanced scorecard (e-BSC) for measuring academic staff performance excellence. They were positivists but they used functionalism as the sociological theory to introduce their e-BSC before introducing the results of their research.

Second, positivists oversimplify the way that organisations and people behave, whereas functionalists take these social 'actors' and 'situations' into full consideration

(Crotty, 1998). The assumption of positivism means that positivists assume that people always act and do things objectively. However, when it comes to the exploration of people and human behaviour, objective observation of people and the social world is insufficient for understanding the complexity of the social phenomenon. In contrast, this would not be a problem for functionalists. It is because the functionalist paradigm normally generates regulative sociology in its well-developed form and it enables functionalists to offer crucially rational explanations of social affairs. Indeed, Parsons' 'general theory of action' works as a good example in this case. In this theory, a 'system of action' entails a durable organisation of the interaction between a 'situation' and an 'actor'. The actor can be an individual or a group and the situation may or may not involve other 'actors'. He further advocated that a system is relatively structured and people have different functions in the structured system because of the division of labour.

Third, while positivist approaches enable researchers to observe social phenomena by formulating a hypothesis, they only consider factors in a positivist way, such as culture and social patterns/items (Crotty, 1998). This is also a significant difference between positivism and functionalism since functionalists, such as Robert Merton and Jeffrey Alexander have developed some functionalist theories to explore culture and social structure. Merton's work 'Social structure and anomie' has well-illustrated this point. Indeed, he argued that culture offers people normative guidelines, while social structure suggests the organised set of social relationships. Culture tells people what is desirable and to be aimed at, whereas a social structure entails a variety of opportunities and constraints. This implies that people's behaviours, thinking and perceptions can be either consciously or unconsciously guided by their culture but these things can also be restricted by social structure. The important point is that when conducting research, positivists do not value these elements.

Fourth, functionalism is often problem-oriented in approach and concerned with offering solutions to deal with practical issues and problems, while the positivist approach is result-oriented and aims to search for regularities (Corbetta, 2003). To produce law-like generalisations, positivists are inclined to collect a large volume of quantitative data and then identify regularities and causal relationships. Nevertheless, positivists seem not willing to offer solutions to handle practical issue or problems.

Contrarily, most functionalists aim to find effective ways to cope with practical problems. Though, in fairness, it must be pointed out that although functionalists focus on looking for effective solutions to problems, the extent to which their solutions can be trusted is questionable. It is because nobody could precisely predict what will happen in the future and solutions provided by functionalists may have problems or issues in the long-term.

To conclude, it appears that functionalism, as a kind of sociological theory, in sociology covers a wide range of schools (e.g. positivism), which tend to share some primary tenets. First, functionalists advocate that society needs the integration or equilibrium of the social system where social practices are embedded. Second, the functionalist paradigm is characterised by a concern for offering explanations of the consensus, solidarity, social integration, social order, the status quo, need satisfaction and actuality. Third, some influential theories (e.g. general theory of action) were developed in different periods of the development of functionalism. However, there are several differences between functionalism and positivism. Firstly, functionalism is a kind of sociological theory, while positivism is a philosophical stance. Secondly, positivists oversimplify the way that organisations and people behave, whereas functionalists take these social 'actor' and 'situations' into full consideration. Thirdly, while the positivist approach enables researchers to observe social phenomena by formulating a hypothesis, it does not consider some factors, such as culture and social patterns/items. Fourthly, functionalism is often problem-oriented in approach and concerned to offer some useful solutions to deal with practical issues and problems, while the positivist approach is result-oriented and aims to search for regularities.

4.2.2 The interpretive paradigm

The interpretive paradigm is in the bottom left corner of the quadrant and is situated in the subjectivist and regulatory dimensions (see **Figure 4.2**). The interpretive paradigm is focused on a concern that understanding the world is to understand the basic nature of the social world based on subjective experience (Crotty, 1998). This paradigm explores explanation within the field of actors' subjectivity and consciousness, and within the frame of reference of the respondents other than the observers' action. It means interpretive theorists would look at the social world through individuals' perceptions and subjectivity since they deem that the social world working as an emergent social procedure is created and organised by human beings. Hence, the interpretivism paradigm is inclined to be based on the subjectivist approach to social science, including nominalism, anti-positivism, voluntarism and ideographic. However, it is worthwhile pointing out that theoretically, the differences between the interpretive paradigm and the interpretivist epistemology are like the differences between the functionalism paradigm and the positivist epistemology. That is, the interpretive paradigm is a kind of sociological theory and it includes interpretivist epistemology, whereas interpretivist epistemology is a philosophical stance in terms of epistemology.

For interpretive sociologists, social reality should be treated as a 'network of assumptions and inter-subjectively shared meanings' existing outside the consciousness of the individuals (Chiu *et al.*, 2010). At this point, the ontological property of the social world is regarded as extremely problematic and questionable in this paradigm, and these sociologists tend to explore the very basic source of social reality by digging into individual subjectivity and consciousness. This is due to the reason that interpretive sociologists assume that the world of human affairs and social patterns is ordered, cohesive and integrated, and they do not take the problems of potentiality, contradiction, conflict and domination into consideration in their theoretical framework. Instead, they are more interested in acquiring an understanding of the essence of people's daily lives. What is more, interpretive philosophers and sociologists like to question 'whether organisations are existing in anything but a conceptual sense'. This makes this paradigm more significant for the study or organisations.

For this research, there are several important reasons for me to adopt this paradigm. First, this interpretive paradigm enables me to understand this social world in more depth. In a broader sense, it is people who 'create' things, such as different countries, cities, societies and organisations, and people give meanings to these concepts with their own understanding. If researchers seek an explanation about a social phenomenon, for example, how managers in an organisation implement PMSs and how their employees think about this accounting technology, they should look at individual subjectivity and consciousness in the organisation. It is because actors play various roles in an organisation, such as a university, and their opinion could be affected by many factors, such as their education level, gender, culture/organisational culture, religion, power and position in the organisation. By exploring every single individual's understanding of PMSs, I could get to know this 'social reality' better in the education sector.

Second, most previous research in this research has been conducted by using a functionalist approach. However, these studies focus more on interest groups like shareholders and senior management class who could hugely benefit from accounting technologies, but often ignore other aspects, such as employees' feelings, perceptions or even people's history. For instance, if a professor had a lot of publications in the last years but no publication this year, do PMSs mainly try to 'force' the professor to deliver a published paper in the following year (functionalist view); or do PMSs take into consideration the context which led to this outcome (interpretivist view)? What if he or she failed to publish enough over the year, will this professor get fired by looking at indicators and targets? I am not a functionalist, so the main focus of this thesis is not on creating a performance measurement system for any organisation; instead, by adopting the interpretive paradigm, I would like to investigate how top managers implement PMSs and how employees think about the power relations behind it.

Third, the social theories which are utilised in this thesis strongly affect my choice of adopting the interpretive paradigm. In effect, Flyvbjerg's methodological guidelines were used to conduct a phronetic case study. It is because 'phronetic social science' requires researchers to fix more attention on the practices which form the fundamental concerns of life, to get close to the phenomena and the individuals they study as well as to take advantage of case studies in context. The interpretation does not need

researchers to agree with agents' daily understanding or activities; instead, it encourages researchers to explore a social phenomenon through actors' eyes. Phronetic research is aimed at offering solid examples and detailed narratives of how power operates and with what results, and also to suggest how power might be altered with other possible consequences. Along with this logic, Steven Lukes' multi-dimensional power model is used to examine how faculty members perceive power relations behind PMSs, and how managers make decisions when implementing PMSs in the case university. To analyse the data, a political economy approach proposed by Cooper and Sherer (1984) was used. This approach suggests three factors for researchers to bear in mind, including be explicitly normative (which means make value judgements explicit), be descriptive (which means describe and interpret the practice and minutiae) and be critical (which means recognise the most contested nature of a social phenomenon). All these social theories and approaches helped me to develop a thorough interpretation and analysis about how PMSs are implemented and how people think about them in the education sector.

4.2.3 The radical humanist paradigm and the radical structuralist paradigm

With respect to the radical humanist paradigm, it is aimed at developing a sociology of radical change from the perspective of subjectivists, and this paradigm to social science has a lot in common with that of the interpretive paradigm. The radical humanists could be nominalist, anti-positivist, voluntarist and ideographic to look at this social world. Nevertheless, the emphasis of this paradigm is on the significance of transcending and overthrowing the restrictions of existing social arrangements and orders (Burrell and Morgan, 1979). It means, its approach to social science essentially concerned with actors' emancipation from social/organisational structures which could stunt and restrict their potential for development. That is why this paradigm places primary stress on exploring human consciousness. The basic notion highlighted by this paradigm is that individuals' consciousness is dominated/controlled/limited/manipulated by the ideological super-structures with which he or she interacts, and that these trigger 'a cognitive wedge between himself and his true consciousness'. Here, the wedge suggests the wedge of 'false consciousness' or 'alienation', which prevent and restrain real human accomplishment.

Therefore, the radical humanists tend to articulate approaches in which actors can overthrow or transcend both spiritual and psychological fetters and bonds which limit them to existing social structures and patterns. They would like to change the social world (through the release of experience and consciousness from domination, deprivation and manipulation by different elements of the ideological superstructure of the social world) through a change in modes of people's consciousness and cognition.

The radical structuralist paradigm, on the other hand, which is concerned with an approach to social science from an objectivist standpoint has many similarities with characteristics of functionalism (Crotty, 1998). It is committed to potentiality, emancipation and radical change, and this paradigm in its analysis stresses structural conflict, deprivation, contradiction, modes of domination. Theorists located within this paradigm tend to be a realist, positivist, determinist and nomothetic to view the social world. Unlike the radical humanists who place their central focus on 'consciousness' as the foundation for a radical critique of society, the theorists in this paradigm pay more attention to structural relationships in a realist social world. They try to offer explanations of the fundamental interrelationships within the context of total social formation, and they share a view that contemporary society is shaped and characterised by basic conflicts which could generate or cause radical changes through economic and political crises. The release of human beings from the social structures in which they live is regarded as coming about through such change and conflict.

However, special consideration should be given to the differences between these two paradigms since I will partially adopt the radical humanist paradigm while rejecting the radical structuralist paradigm for several key reasons. First, compared with the radical humanist paradigm, the radical structuralist paradigm requires researchers to utilise an objectivist viewpoint, such as positivist and determinist, and its approach to science is similar to that of functionalist theory. As discussed before, I am primarily taking a subjectivist standpoint in the interpretivist paradigm, and the interpretivist epistemology will be exploited since interpretivists would like to explore people's behaviours and how people understand each other by claiming that society is developing and social phenomena cannot be thoroughly understood by simple fundamental laws. Second, the theory, Steven Lukes' multi-dimensional power model,

used by this thesis will 'push' me up from the interpretivism paradigm to the radical humanist paradigm. To explore how power operates in an educational organisation and how people perceive the power relations behind PMSs, I will explore people's 'real interests' and 'false consciousness' in the context. Like other theorists in the radical humanist paradigm, I am focused on the emancipation of people's consciousness and experience from domination, manipulation and control by different facets of the ideological structure in the sample organisation. By doing this, I am inclined to disclose what kind of accounting technologies PMSs are, and how people take advantage of it to show their power in the educational sector.

Part II Qualitative Research Design

According to Saunders *et al.*, (2009), research design is an overall plan of how researchers will answer their research questions. More precisely, researchers are required to develop clear objectives, to specify the sources from which researchers could get access to data, and to propose how they are going to collect and analyse the data. Besides this, the first methodological choice, as a central part of the research design, is a strong indicator of whether researchers should follow a single quantitative or qualitative (mono-method) or multiple methods research design. Indeed, this research is more qualitative than quantitative as this is determined by the philosophical stance (subjectivism and interpretivism) adopted by me and the property of data (majorly qualitative). Denzin and Lincoln (2005) further advocated that qualitative research design is largely related to an interpretive philosophy. As stated before, it is interpretive because I want to develop a deeper understanding of the subjective and socially constructed meanings expressed about the phenomenon being explored. For this thesis, the basic setting is a British university in Scotland and I am interested in investigating how faculty members, including managers, teaching and non-teaching staff perceive the implementation of PMSs and the power embedded in those accounting technologies. That is why I adopted a qualitative research design. However, a research design should include a clear demonstration of research approach, characteristics and research strategies that I utilise to show consistency with my research philosophy. Hence, the following part will show the research reasoning,

characteristics and research strategies, sampling and ethical considerations.

4.3 Inductive reasoning

Before looking at the reasons for utilising inductive reasoning, it is necessary to compare three types of reasoning, comprising deduction, abduction and induction (Bryman and Bell, 2007). Deduction means that the research project starts with a theory, often developed from academic literature and then researchers develop a strategy to test this theory. A deductive approach is normally better suited to most quantitative research which attempts to evaluate hypotheses or propositions related to an existing theory, and the conclusion must be true and testable (Hair, 2006). On the contrary, an abductive approach suggests that data collection is exploited to examine a phenomenon, to identify patterns and themes and then to locate these in a conceptual framework and test this through subsequent data collection (Sekaran, 2013). That is to say, applying an abductive approach requires researchers to develop a conceptual model and then use this model to build up a series of hypotheses; meanwhile, utilise some ways, for example, questionnaires to accumulate data with which to test these hypotheses. The focus of this approach is on generating a new or modifying an existing theory which researchers would subsequently test through additional data collection (Adams *et al.*, 2007). This type of approach suits both quantitative and qualitative approaches depending on the research objectives and how researchers would like to develop or test an existing theory.

In comparison, induction reasoning is aimed at collecting data to investigate a phenomenon and then generate or build a theory usually in the form of a conceptual framework. Unlike deduction reasoning, the data collection for this approach is exploited to explore a phenomenon and identify patterns and themes other than evaluating hypotheses or propositions associated with an existing theory. I used inductive reasoning for two significant reasons. First, the theories that I used suggest that inductive reasoning for this project is valued more than deductive and abductive ones (Bryman and Bell, 2007). In fact, a deductive research approach requires researchers to put forward a tentative idea, a hypothesis, a premise or a set of

propositions to form a theory, and the conclusion must be true if the premises/propositions/hypotheses are true (Adams *et al.*, 2007). This logic is a good fit for conducting quantitative research (this is not to say that researchers who are using deductive approach are not allowed to utilise qualitative data) if these researchers would like to test some theories or causal relationships between variables or concepts based on numerical data (Sekaran, 2013). However, the focus of this project is on interpreting people's perceptions and even their 'feelings' about the power relations behind PMSs. At this point, the logic of deductive reasoning is probably not the best choice for this project because I am not going to test any causal relationships between variables and concepts.

In an inductive inference, known premises are exploited to generate untested conclusions. The rationale for inductive reasoning here is to get a feeling of what is going on to better understand the nature of the research questions, problems and social phenomenon (Marschan-Piekkari and Welch, 2004). It means the logic of inductive reasoning is neither to verify if a theory is true based on numeral data nor to test causal relationships between variables and concepts. In particular, it is aimed at developing a theoretical explanation of a social event or phenomenon (Sekaran, 2013). In other words, researchers who adopt an inductive approach would argue that it is more practical to regard workers as human beings whose perceptions and ideas are a consequence of the way in which they perceive their work experiences, other than as if they are unthinking research objects or 'machines' who respond in a repetitive and mechanical way.

In terms of my thesis, Lukes' power framework is applied to not only understand how faculty members feel about PMSs and their perceptions/emotional reactions about the feedback given by their senior managers, but also get to know how managers manifest their power through their designed PMSs and how these indicators affect people's perceptions. The results of this research are not predictable because people as the participants may demonstrate their ideas based on how they perceive the implementation of PMSs. Lukes' model will enable me to analyse this data and to offer a theoretical explanation of this 'social phenomenon'. This probably could not be achieved by adopting the deductive approach.

Second, induction is better than deduction or abduction for this project in terms of generalisability and the use of data. For deduction, the generalisability is from the general to the specific, and the data collection is utilised to evaluate hypotheses or propositions related to an existing theory (Hair, 2006). What is more, replication of the way which is used to test the data should be largely facilitated to ensure validity and reliability of this type of reasoning. At this point, it is necessary for researchers to choose their sample carefully and for it to be sufficiently large. Compared with deduction, the generalisability for induction is from the specific to the general, and data is used to investigate a phenomenon and build up a conceptual framework (McQueen, 2002). Unlike a deduction, adopting an inductive inference is likely to be related to social context where social events and phenomena are taking place, and researchers should try to explore each social phenomenon through the eyes of various organisational members.

Only based on individuals' specific perceptions, could researchers develop general meanings about one specific social phenomenon. To achieve this, it might be more appropriate for an inductive study to use a small sample of subjects instead of a large sample size to collect data. This is because researchers are more likely to work with qualitative data in this tradition and to utilise different ways to collect this data to secure a variety of views of phenomena (Easterby-Smith *et al.*, 2008). For me, the setting is a British university and most data will be people's perceptions. The social phenomenon is about how people, including managers, teaching and non-teaching faculty members perceive the implementation of PMSs and the power relations related to PMSs. That is why I tend to adopt an inductive reasoning.

4.4 Exploratory study

On top of the explanation of inductive reasoning, it is important to discuss the property of this research since this is closely associated with questions that researchers wish to find out. Bryman and Bell (2007) stated that there are three forms of studies, consisting of exploratory, descriptive and explanatory, divided based on the nature of their research projects. The basic idea is that the ways in which researchers ask research questions will inevitably involve researchers in explanatory, descriptive or exploratory research, resulting in an answer which is explanatory, exploratory, descriptive or a combination of the three. An exploratory study is focused on asking open questions to explore what is happening and to obtain insights about a topic of interest (Bryman and Bell, 2007). This study is relatively helpful if researchers search for clarity in their understanding of a problem, for example, if they are not sure of the precise nature of the problem. Explanatory research aims to establish causal relationships between variables and conceptions (Easterby-Smith *et al.*, 2008). The emphasis of explanatory studies is on studying a problem or a situation to explain the relationships between different variables. Descriptive research suggests a correct profile of persons, events or situations. This kind of studies may be a forerunner to, or an extension of, a piece of explanatory research.

The nature of this research design strongly determines that this project is an exploratory study rather than an explanatory or descriptive study for several reasons. Firstly, as mentioned above, researchers who conduct an exploratory study tend to ask open questions. In this way, more qualitative data will be acquired. In comparison, for explanatory studies, although researchers may utilise some methods, such as questionnaires or even interviews, these questions are normally closed-ended to explore the relationships between variables. Admittedly, descriptive research could be an option for this research since it is to help researchers gain a clear picture of a social event. However, compared with the exploratory study, a descriptive study is probably too 'descriptive' for this research project. While I am inclined to ask participants open questions and get to know what is happening, I am more interested in exploring deeper meanings by evaluating the data and synthesising people's perceptions.

Secondly, exploratory research has an important advantage that it is adaptable and flexible. When conducting an exploratory study, researchers must be willing to change their focus as new insights or new data may appear (Bickman and Rog, 2013). That is to say, I follow an inductive reasoning and results may not be precisely predictable, in particular, the results of this study will depend on the people who I meet, and each participant may have their own distinct perceptions. When new insights or data appear, researchers could even change the directions of their research. On the contrary, when conducting explanatory studies, researchers need to have considerably specific objectives and goals to test causal relationships between various variables (*ibid*). For conducting descriptive studies, although researchers can change their focus, they may not go any further when analysing data but only simply describe what is happening. At this point, I favour following an exploratory purpose as opposed to the other two kinds.

Thirdly, exploratory purpose allows researchers to start their projects with a broad focus which narrows as the research progresses. Saunders *et al.*, (2009) deemed that conducting this type of research is like travelling on a 'theme' and the 'theme' has to develop with the 'journal' at the same time. At the initial stage, researchers' interests may be relatively broad and scattered, but they will become more focused over time. Indeed, I wanted to create 'perfect' PMSs for universities to use from the beginning of the first year; however, as I have done more reading and learned more about PMSs, the focus of this project has changed. How to design PMS models for universities is still interesting, but the question of how managers manifest their power through their designed PMSs and how these indicators affect people is much more interesting. This advantage may apply to descriptive studies but not apply to explanatory studies. It is because explanatory research requires researchers to study a specific problem or situation to explain the relationships between variables. While researchers could statistically test different variables, their focus needs to be specific from the beginning. Descriptive research could be an option in this manner, but I do not like to be too descriptive about the research topic/subject as the goal of this research is to look at the deeper meaning of the collected data. Hence, I prefer adopting an exploratory over an explanatory or descriptive approach.

4.5 Qualitative approach

There are two research approaches, comprising quantitative and qualitative approaches for collecting and analysing data. 'Qualitative' normally refers to any data collection technique (e.g. interviews) or data analysis process (e.g. categorising data) which utilises or generates non-numerical data. In contrast, 'quantitative' entails any data collection technique (e.g. questionnaires) or data analysis process (e.g. statistics or graphs) which exploits or generates numerical data (Bickman and Rog, 2013). According to Bryman and Bell (2007), one way of differentiating qualitative studies from quantitative studies is to distinguish between non-numeric data (e.g. images, words, video clips or other similar documents) and numeric data (e.g. any kinds of numbers).

However, this distinction is argued to be narrow and problematic. It is problematic because, in fact, some research designs may combine both quantitative and qualitative techniques. Alternatively, a quantitative research design may utilise questionnaires and participants may be required to answer some 'open' questions other than only close-ended questions (Flick, 2008). Besides, some follow-up interviews may be necessary for researchers to conduct to obtain a clearer explanation of the findings obtained from questionnaires. Furthermore, this distinction is narrow since researchers should consider their research questions through a philosophical lens. It is researchers' philosophical assumptions that determine their methodological choice, which makes this distinction insufficient and even 'superficial' for the purpose of designing research by only looking at non-numeric and numeric data (Eriksson and Kovalainen, 2008). In other words, both quantitative and qualitative research designs should be closely associated with philosophical assumptions and with research approaches and strategies (Longhofer *et al.*, 2012). This would help researchers decide how they might utilise these designs and approaches in a coherent and systemic way to address their research questions.

As stated before, this research is qualitative as this is determined by the philosophical stance adopted by this researcher and the property of data. From the perspective of research philosophy, Denzin and Lincoln (2005) advocated that qualitative research

design is largely related to an interpretive philosophy. It is interpretive because researchers should develop a deeper understanding of the subjective and socially constructed meanings expressed about the phenomenon being explored. This form of research is more naturalistic as researchers should operate within a research context, or a natural setting, to build up participation, trust, access to meanings and thorough understanding. As for this research, I adopt subjectivism as the ontological stance and interpretivism as the epistemological basis because this research stance allows me to secure more detailed perceptions and consequent actions of social actors (Eriksson and Kovalainen, 2008). Therefore, it is more interesting and important for this thesis to study how people, including managers, teaching and non-teaching members perceive the implementation of PMSs to understand how these people interpret the power relations embedded in PMSs. To accomplish this goal, a case study will be conducted by this research in a British university. The purpose of this is to seek to interact with 'actors' to explore how they implement (for managers) and perceive (for teaching and non-teaching faculty members) PMSs, and to conduct both informal and formal interviews with them and others, who were or are part of this social environment.

Besides this, the data for this project is qualitative and non-numerical, and this data will be collected through interviews and text materials. Qualitative data can be subjective to some extent, but it largely enables researchers to develop a deeper insight into the subjective meanings and social phenomena by focusing on details of various social phenomena (Denzin and Lincoln, 2005). Although individuals may have different ideas about the same topic/issue/social phenomena, they could explain their perceptions in more detail (Eriksson and Kovalainen, 2008). For this research, I am interested in getting to know the reasons why senior managers want to use PMSs; what decisions they make in terms of employees' indicators and targets; how teaching and non-teaching faculty members think and feel about PMSs; what kind of power relations they perceive behind PMSs according to their job positions; in what ways they are encouraged by their managers to improve their performance. By exploring detailed answers to these questions, I aim to search for subjective meanings for the social phenomenon of utilising PMSs in the education sector.

4.6 Case study strategy

According to Yin (2009), a case study investigates a research topic or a kind of social phenomenon within its context or a number of real-life contexts. Eisenhardt and Graebner (2007) also emphasised that the case study strategy enables researchers to obtain a rich understanding of the research context and the procedures being designed. Furthermore, Yin (2009) highlighted that the case study strategy is particularly useful for generating answers to the question ‘why?’, ‘how?’ and ‘what?’ questions. Good case studies should answer ‘how’ and ‘why’ questions so convincingly and logically that readers could remember well and understand the results. Indeed, answers to the ‘how’ questions could offer details to help convert private/professional knowledge into publicly available knowledge. When addressing the ‘why’ questions, case studies demonstrate reasons why something was worthwhile to be studied (Cooper and Morgan, 2008). That is why Cooper and Morgan (2008) would like to stress that case study research is extremely useful in dealing with situations of instability, uncertainty, uniqueness and value conflict by raising questions, developing/testing theory, highlighting issues and offering guidance in handling problems.

To make social science and phronetic case studies matter, Flyvbjerg (2001) proposed four value-rational questions for researchers to consider. These questions are: where are we going? Is this desirable? What should be done? Who gains and who loses; by which mechanisms of power? The reason why Flyvbjerg (2001) asked four questions is because phronetic research is largely based on interpretation from the perspective of validity, and it is open for testing in relation to other interpretations and other research. In other words, it is more important to get an honest story honestly told than ontology and epistemology as the human being is a ‘story-telling animal’ and researchers need to develop and follow a set of exquisite methodological guidelines in order to get closer to reality. ‘Where are we going?’ means the value and direction of the research. For my research, the broad focus is on how managers in the case university operate their power through designing and implementing PMSs; how teaching and non-teaching faculty members feel about the power relations behind PMSs. However, to accomplish this project, it is necessary for me to develop a deeper

understanding of the context of the case university. Here, the context probably includes culture, organisational culture, policy, democracy level and structure of the case university. Hence, before conducting empirical work, I will need to consider this general environment and people who are working in the university and the structure of the university itself.

Is it desirable? 'It' here entails research rationale, focus, value and (theoretical) contributions. Nearly all researchers might say yes since if it were not desirable, there is no point in conducting case studies. I would say yes as well for several reasons. First, I found several significant gaps in this research area that functionalists always jumped to conclusions by constantly telling readers PMSs are working effectively. It is interesting that these researchers deemed that the BSC, for instance, proposed by Kaplan and Norton is working as a 'magic tool' which could help any institutions to deal with organisational issues. Some researchers (such as Sayed, 2013) recognised that PMSs to a large extent have commercialised education but they did not notice that PMSs could also bring organisational issues and hidden agendas into any organisations. In other words, interest groups could take advantage of this tool to do whatever they want in an organisation. Second, although some researchers only interviewed managers about how they implement PMSs, they rarely focus more on faculty members' feelings and perceptions about PMSs. For example, no one knows if they are happy or not about their work and the way that managers evaluate them. Third, few researchers utilised Lukes' power relations model to investigate how different dimensions of power can affect people's behaviours and perceptions.

After getting to know the reasons why this project is desirable, it is time to answer the questions 'what should be done?' and 'who gains and who loses?' I would like to get to know the structure and organisational culture of the case university before developing questions for conducting interviews. Relevant target groups, especially the most important and interesting 'players', should be clearly identified by this research. To do this, a pilot study will be administered to check the questions are clearly understood. I will also make sure a letter of informed consent will be sent to participants by email, and all the primary data will be kept safe. Ethical issues will be fully considered. For the last question 'who gains and who loses?', it is not me who defines winners and losers but it is the power that defines winners and losers. Indeed,

in any organisation including universities, power defines a reality in which top managers obtain the decision-making power, which makes them winners. Nevertheless, it does not mean that top managers are always the winners. It is because their decisions can be affected by other stakeholders, like funders, the government and other relevant institutions. On the other hand, it does not mean teaching and non-teaching members are losers. Although faculty members are required to follow all the policies and rules designed by senior managers, they could make decisions to influence managers. It is not easy to distinguish who gains and who loses before I collect my data, which makes this project more interesting.

A single case study will be used by me. According to Saunders *et al.*, (2009), a single case normally is chosen because it is unique, extreme, or because it could offer researchers an opportunity to observe and investigate a social phenomenon which is less explored. I wanted to carry out a comparative study between two universities, one in the UK and the other in China but because of the time limit and significant cultural differences, I decided to use a single case study in a British university in Scotland. Therefore, in Chapter 5, I will provide a detailed introduction about the case university and the PMSs adopted by its senior management team.

4.7 Sampling strategy

Non-probability (non-random) sampling strategy was used by this thesis to collect data because this strategy provides researchers with a range of alternative techniques to choose samples, most of which include a factor of subjective judgment (Bryman and Bell, 2007). Compared with probability (representative) sampling strategy, non-probability sampling is probably the most practical for exploratory research and some business research, such as case studies and marketing surveys. In particular, this sampling strategy is helpful when researchers want to undertake an in-depth study which concentrates on a small number of cases for a specific aim (Corbin, 2008). It means, this sampling strategy can offer researchers an information-rich case study in which they investigate their research questions and obtain theoretical insights. More precisely, snowball sampling of non-probability sampling strategy will be adopted.

Snowball sampling can be used when respondents are volunteered to be part of the research rather than being selected. This sampling strategy is usually exploited when it is not easy to identify members of the desired populations (Corbin, 2008). Hence, there are some characteristics of this sampling. First, researchers should contact one or two cases in the population to invite them to participate in the research. Second, based on the first one or two cases, researchers should ask them for further new cases, and then ask new cases to identify further new cases. Third, researchers should stop looking for new cases when either no new cases are identified or the sample is as large as manageable. I started making initial contact with a few lecturers and managers respectively based on the structure of the university, and then asked them to identify potential participants to make the sample snowball and increase the sample size.

4.8 Data collection and analysis

Semi-structured interviews were used by this thesis to collect primary data. Semi-structured interviews are also called in-depth interviews especially designed for qualitative research (Drever, 2003). In these interviews, researchers normally have a list of themes and questions to be covered, and their themes and questions can vary from interview to interview. In other words, researchers could add or omit some questions in specific interviews and the order of questions may be varied based on the flow of the conversation. By comparison, structured interviews are also called quantitative research interviews and are typically used to collect quantifiable data, whereas unstructured interviews are informal with no predetermined list of questions to work through (Drever, 2003). Although unstructured interviews can be an option for this research, I prefer semi-structured interviews for one important reason. Semi-structured interviews can be very helpful for an exploratory study to seek out what is happening and to understand the social phenomenon. As stated before, I use a qualitative research design with inductive reasoning. Semi-structured research interviews can enable researchers who are adopting an interpretivist epistemology to understand the meanings that respondents ascribe to different phenomena (Cassell, 2015). Interviewees could venture their ideas and perceptions in a particular way, so

that the discussion can be led into some areas that researchers had not previously considered. Eventually, researchers will be able to collect a detailed and rich set of primary qualitative data. During each interview, both audio-recording and note-taking will be used to capture the data. In terms of the sample size, 5 to 25 as the minimum sample size is sufficient for a small-scale research project (Cassell, 2015).

To look for sample participants, I used the email system to send internal emails to all PhD students and faculty staff in the university's business and engineering schools as a start. I also considered approaching people in the science and humanities and social sciences schools but their administrators did not give me their group email addresses. Hence, I had to email some PhD and lecturers from these two schools one by one to ask for their participation. Eventually, I interviewed 15 PhD students (**Table 4.2**), 6 administrators (**Table 4.4**), 9 academics (**Table 4.5**) and 4 managers (**Table 4.3**), and the questionnaire templates can be found in **Appendix A, B, C** and **D**.

Apart from accumulating primary data, I also searched for secondary data to enrich my database. In fact, part of my research is library research and I needed to find as much secondary data as I could. Hence, background information, including changes in higher education, government policies, university regulations and governance could be found online or in some publications. I used search engines, such as Google to identify essential information by typing keywords, for example, 'funding for higher education', 'educational reforms in the UK' and 'performance measurement systems in higher education'.

In this thesis, discourse analysis was used as the main analytical approach to interpret empirical data. According to Jaipal-Jamani (2014) and Ferguson (2007), there is no particular definition for discourse analysis since it works as a general term for various research methods to examine written or vocal text/language. In other words, this analysis approach investigates how language as discourse both constructs and reproduces and/or changes the social world in the form of talk and text as opposed to utilising it as a method to reflect the social world as a kind of phenomenon (Phillips and Hardy, 2002; Wodak, 2011). The focus of this analysis is on identifying how this change or reproduction happens (Saunders *et al.*, 2012). There are two main reasons for me to choose this method. This method is the most compatible with Cooper and

Sherer's (1984) PEA. As explained in Section 3.5.2, Cooper and Sherer (1984) called on accounting researchers to be more normative, descriptive and critical. This is to develop a more holistic and broader framework for understanding and examining the whole context of the higher education sector and people's thoughts and behaviours in general. Secondly, Lukes' and Foucault's power theories require accounting researchers to hold a radical attitude or view to explore how power is used by pluralists (e.g. senior managers) to construct, reproduce and/or even change a reality/ideology based on their interests. In my context, the majority of data was vocal text collected through interviews and part of the secondary data was documentarily accumulated through desk research. At this point, discourse analysis enabled me to make sense of power dynamics outside and inside the case university and to interpret interviewees' language with my own judgement (Dick, 2004).

The open coding of interview transcripts was used to support discourse analysis to identify the keywords and themes (Saunders *et al.*, 2016). More precisely, manual coding tables were largely used to separate the emerging keywords for each dimension of power. Keywords and themes were mainly extracted from the theoretical framework itself (see **Table 6.1** in Chapter 6 and **Table 4.9** and **4.10** in Chapter 4), including decisions, non-decisions, overt issues and conflicts, potential issues and conflicts, relevant counterfactuals, political and economic interests as well as commercialisation. Due to the shifting nature of power, I also used some useful symbols to describe the change; meanwhile, I took notes about the changing nature of power. For example, some unresolved key issues in the first dimension of power could be transformed to potential issues in the second dimension of power, in which case I analysed and explained again why and how key issues became potential issues.

Table 4.2 PhD students as respondents

Count	Label	Date	Gender	Self-funded or sponsored	Years at Org.	School
1	PhD01					Pilot study
2	PhD02					Pilot study
3	PhD03					Pilot study
4	PhD04					Pilot study
5	PhD05	12/12/16	M	Sponsored by the case university	4	Business School
6	PhD06	13/12/16	F	Sponsored by the university	2	Business School
7	PhD07	13/12/16	M	Sponsored	4	Business school
8	PhD08	13/12/16	M	Sponsored by the research council	3	Humanities and Social Science School
9	PhD09	11/01/17	M	Self-funded	2 (part-time)	Business School
10	PhD10	12/01/17	M	Sponsored	4	Engineering School
11	PhD11	23/01/17	M	Self-funded	5	Business School
12	PhD12	18/01/17	M	Sponsored by the university	4	Business School
13	PhD13	31/01/17	F	Sponsored	2	Business School
14	PhD14	13/02/17	F	Sponsored	1	Business School
15	PhD15	17/02/17	M	Sponsored	3	Business School

Table 4.3 Managers as respondents

Count	Label	Date	Position	Gender	Years at Org.
1	MA01	13/01/17	VLE manager	F	4
2	MA02	17/01/17	Faculty manager	F	20
3	MA03	27/02/17	Executive director/Professional service manager	M	3
4	MA04	30/03/17	Head of Department/Professor	M	6

Table 4.4 Administrators as respondents

Count	Label	Date	Position	Gender	Years at Org.	Type of contract
1	ADM01	12/12/16	Admin	F	2	Permanent
2	ADM02	09/12/16	Admin	F	21	Permanent
3	ADM03	15/12/16	Admin	F	5 and half	Permanent
4	ADM04	15/12/16	Admin	M	16	Permanent
5	ADM05	16/12/16	Admin/Teaching assistant	F	26	Permanent
6	ADM06	17/01/17	Admin	F	4 and half	On a fixed but now permanent

Table 4.5 Academics as respondents

Count	Label	Date	Position	Gender	Years at Org.	Type of contract
1	ACA01	16/01/17	Professor	M	18	Permanent
2	ACA02	19/01/17	Professor (was the Head of Department)	M	10	Permanent
3	ACA03	18/01/17	Senior Lecturer	M	1 year and 2 months	Full-time on probation
4	ACA04	10/02/17	Teaching assistant	M	1	One-year fixed contract
5	ACA05	14/02/17	Teaching fellow	F	17	Permanent
6	ACA06	24/02/17	Professor	M	17	Permanent
7	ACA07	16/02/17	Senior lecturer	M	3	Permanent
8	ACA08	06/02/17	Professor (was the Head of Department)	M	22	Permanent
9	ACA09	10/03/17	Junior lecturer	F	1	Permanent on probation
10	ACA10	Withdrew during the interview				

4.9 Interview questions about three dimensions of power

Interview questions were largely designed based on Steven Lukes' (2005) three dimensions of power theory from his book, *Power: A Radical Review*. In this book, Lukes emphasised that people should look at power broadly and not narrowly, which means we need to think about power in three dimensions instead of one or two. The first dimension of power is the most observable one, whereas the aspects of the third dimension of power are the least accessible to observation. Similarly, another sociologist, Bourdieu, stressed that the most effective power is, the least observable it will be. The third dimension of power is serving as enculturation, which cannot be easily observed but deeply and historically permeates a system (Lukes, 2005: 144). It is like an idea, attitude, feeling or even fashion, which permeates an origination or a whole society, thus affecting every single individual and even future generations. We know that factors, including ideas, attitudes, feelings or fashions cannot be observed but we can sense them by investigating people' reflective desires, beliefs and perceptions within a society. Power even has multiple faces, as do people. That is why people in different groups or societies differ from each other even on some common knowledge or common-sense in general. The word, *radical*, here suggests that individuals' wants and preferences could be considered as the products of a system or society as a whole, which works against their (real) interests, and the radical in such a case would enable them to make their own choice by 'releasing' them from some traditional bound or fetter.

Based on the review of the power theory in the previous chapter, this framework is mainly about an exercise of power, comprising power mechanisms, relevant counterfactuals and conflict of interests. As stated before, an exercise of power means A uses different dimensions of power to secure B's compliance in general. The power mechanism entails how A takes actions (meaning utilisation of power) to obtain B's compliance via either acting or failing to act, so the focus of power mechanism is on how the powerful secure the subordinates' compliance in a certain region/organisation/society. The relevant counterfactual is looking at the actors who are suffering from power and how they would have performed differently in the absence of power (Lukes, 2005). That is, B as the subordinates would have performed

in a different way without suffering from the dominants' power (e.g. coercion, influence, authority, force and manipulation), and this requires researchers to apply their own judgements to assess the subordinates' real interests, and then find out the conflicts between the powerful and the dominated.

To investigate the relevant counterfactuals, it is necessary to develop a clear understanding of *real interests*. Lukes (2005: 37-38) defined 'real interests' as the individuals' 'best interests' without suffering any influences from other sources (normally A's power). As I mentioned before, to identify real interests, it is *not up to A, but to B* exercising choice under conditions of relative autonomy, especially without A's influence. That is why I aim at investigating B's real interests. In the first dimension, real interests are manifested by the actors themselves, usually in the observable conflict of interests. It is because the actors, including both A and B, are assumed to be aware of and free to mobilise their interests. In this case, A and B can express their interests in their own ways, so that we can clearly identify the conflict of interests. However, actors in the second dimension are assumed to be aware of but not always free to mobilise their interest as B's real interests are either shown as preferences or as grievances for preferences which were *excluded* in the political participation or agenda.

Hence, we can reach a conclusion that real interests in the first and second dimensions share a common feature that interests can be shown in concrete behaviour either in making decisions, or affected by other sources, such as political agenda, social arrangements and A's inactions, events and non-events. In contrast, real interests in the third dimension are apparently neither observable in a conflict of interest, nor expressed as grievances. In fact, actors are assumed to be neither aware of nor free to mobilise their interests, so exploring the *latent conflict* can be a good way to identify the contradiction between A's and B's interests. Normally, B's interests in this manner were excluded by A's power (as ideology).

To explore the exercise of power, I designed my interview questions based on the above main 'characteristics' of three dimensions of power respectively. It must be highlighted that when constructing these questions, I also took some questions which were mentioned or utilised by the previous studies fully into account because most

previous researchers were positivists and they somewhat ignored many factors, such as people's perceptions, the broad environment and political and economic factors. By quoting some of their questions, I could not only broaden my mind to enrich my interview questions but also examine these questions from an interpretivist's perspective, and then compare and contrast my findings with those obtained by past researchers. Due to the structure of case university, I developed three sets of interview questions for three groups of people, consisting of the management team, academics and non-academics. Hence, below is the discussion of these questions with their theoretical justifications.

4.9.1 The First dimension of Power

The first dimension of power is closely related to power operated by *A over B* through *observable decision-making* and all the main issues and (overt) conflicts among actors should be easily observed. According to Polsby (1963) and Lukes (2005), this pluralist approach requires researchers to study particular consequences, in order to determine who actually prevails in community decision-making. At this point, the emphasis is on the identifying of who prevails in decision-making because it is the best approach to explore which individuals or interest groups are more powerful in a system. This is also because the *direct* conflict among actors represents a kind of situation in which actors show their capabilities of affecting consequences. Indeed, actors with more power probably have more capabilities, and it is assumed that if there are some direct 'decisions', there are actual and observable *conflicts*. Conflict here is believed to be essential in offering experimental tests of power attributes. We know that actors are playing different roles with different capabilities, and conflict is considered as a kind of experiment test to check the distribution of power among these actors and power attribution. In other words, without any conflicts, the operation of power will fail to stand out. The conflict exists between actors' preferences, which are assumed to be consciously chosen and made, presented in actions. Besides, *interests* suggest policy preferences, so 'a conflict of interests is regarded as a conflict of preferences'. Policy entails any forms of policies, such as government policies, company regulations and university instructions.

Interview questions in terms of the first dimension of power were designed based on three major aspects, including 'who makes decisions', 'how they make decisions' and the 'conflict of interests' between the powerful and the subordinates. In the context of my research, 'who makes decisions' entails managers, departmental heads and academic leaders who prevail in decision-making, and the conflict of interests is assumed to occur in the process of and after making decisions. In **Table 4.6**, these questions were used to ask managers and departmental heads to describe who decided to implement the PMSA and the PMSB; what indicators and targets they decided to use for academics and non-academics; meanwhile, they were asked if they encountered any conflicts during or after the decision-making process. As for faculty members, they were asked to check and 'confirm' who made the decisions, for example, about their indicators and targets each academic year. Faculty members were also asked if they tried to raise some observable conflicts or issues when their leaders were making decisions.

Besides this, 'how they make decisions' is concerned with how the powerful operate their power to obtain compliance of the subordinates. This whole process is called a *power mechanism*. In this dimension, a power mechanism is observable through decision-making, which means the powerful can prevail in this process by adopting several methods, such as coercion, manipulation, authority and threats to reach their goals. Thereby, for managers, interview questions were designed to ask them what major decisions they have made when and after adopting the PMSA and the PMSB, and what observable issues or conflicts they have encountered and how they dealt with these issues or conflicts. For faculty members, they were required to answer what indicators and targets they were given by their managers as well as if they have raised issues or conflicts with the leaders about their performance indicators or any comments given by their leaders. Faculty members were also asked to illustrate if they have sensed any observable conflicts or issues; if they reported these observable issues or conflicts to their leaders; and how these issues or conflicts were handled.

Table 4.6 Interview questions about the first dimension of power

	Managers (including senior/middle/operational mangers)	Faculty members (including administrators/academics/PhD students)
Who makes decisions	<ul style="list-style-type: none"> • What are the main tools used by the university to measure employees' performance and monitor them? And how did they emerge and who decided to use them? • What indicators and targets they decided to use for each faculty member? 	<ul style="list-style-type: none"> • Who decided to adopt performance measurement systems, such as the PMSA and the PMSB? • What indicators and targets they decided to use for each faculty member?
How they make decisions	<ul style="list-style-type: none"> • What indicators and targets they decided to use for each faculty member? And who made these decisions? • Was there any observable issue or conflict raised by faculty members when implementing the PMSA and the PMSB? Who dealt with this issue or conflict? 	<ul style="list-style-type: none"> • How is your performance measured or assessed? • Was there any observable issue or conflict raised by faculty members when implementing the PMSA and the PMSB? Who dealt with this issue or conflict? and how they dealt with it?

4.9.2 The Second dimension of power

The second dimension of power is about agenda control through both decision-making and non-decision-making. This type of power is much more subtle compared with the first dimension since the powerful in this case can make non-decisions to keep potential issues off the agenda through mobilising the structural/institutional bias. According to Bachrach and Baratz (1970), the mobilisation of bias, emerging as the rules of the game, is a series of pre-dominant rituals, beliefs, values and institutional processes which consistently and systematically operate to bring benefits to certain individuals or groups at the cost of others. Those individuals or groups who can benefit from the mobilisation of bias are situated in a preferred position or situation to facilitate and defend their vested interests. In reality, the powerful normally have the power to make non-decisions to keep the subordinates' potential issues off the agenda by mobilising structural or institutional bias, so that the subordinates may not always be

able to mobilise their real interests because of structural or institutional bias. Therefore, interview questions were designed based on two themes, called 'who controls the agenda' and 'how the agenda is controlled' in **Table 4.7**.

'Who controls the agenda' is closely related to the conflict within the decision-making and non-decision-making processes. To explore any conflict, Lukes argued that the identification of power relations 'is not up to A, *but to B*, who is/are facing options under conditions of relative autonomy and, especially independently of A's power'. I think that it is more worthwhile to investigate what B think about the power relations between A and B, and this requires researchers to identify and judge whether B's real interests are compatible with or against A's interests. In the previous chapter, I argued that anything proposed and suggested by B will be treated as B's real interests, so I would like to explore how faculty members perceive the power exercised by their managers. As for managers, the interview questions were used to ask if they always controlled the agenda. They were also asked who sets the criteria and if other criteria should be suggested by them, and if they have recognised any problems caused by these PMSs. For faculty members, they were asked who controlled the agenda and if other criteria should be included.

'How the agenda is controlled' is focused on how A controlled the non-decision-making process to constrain or exclude B's participation so as to keep B's issues off the agenda. It means managers, as the powerful, will take actions, such as setting up rules or an agenda to constrain faculty members' participation. Therefore, interview questions were used to identify what kind of non-decisions managers in the case university would make to restrict any issues from faculty members. This requires researchers to apply their judgment to explore these non-decisions. Managers were asked to describe whether they have sensed any potential issues when adopting the PMSA and the PMSB and how they recognised these potential issues. They were further asked how they prevented these potential issues from becoming actual issues. For faculty members, they were asked whether they had any potential issue with PMSs, such as the PMSA and the PMSB but the issue was handled by their leaders before they could raise it.

Table 4.7 Interview questions about the second dimension of power

	Managers (including senior/middle/operational mangers)	Faculty members (including administrators/academics/PhD students)
Who controls the agenda	<ul style="list-style-type: none"> • Who do you think sets the criteria in the process of making decisions in terms of the PMSA and/or the PMSB? • What are the main areas that these systems can concentrate on? Besides original perspectives, should any other criteria be included? 	<ul style="list-style-type: none"> • Who do you think sets the criteria in the process of making decisions in terms of the PMSA and/or the PMSB? • Should other criteria be included besides the original ones already used by the senior management team?
How the agenda is controlled	<ul style="list-style-type: none"> • How were the criteria for the PMSA and/or the PMSB set? • What is done with the PMSA and/or the PMSB? • Have you ever noticed any problems created by these systems? • If your employees underperformed, how would this be addressed? 	<ul style="list-style-type: none"> • Have you ever felt or recognised any issues and concerns when the management team was implementing the PMSA and/or the PMSB, but you did not mention them to the management team? • What is done with the PMSA and/or the PMSB, and any feedback from the management team? • Have you ever had any experience of under-performance? If so, have you done anything with it?

4.9.3 The Third dimension of power

The third dimension of power is about ideology, which means A can exercise power to affect the bias of the system to keep a potential issue off the political agenda besides through A's observable decisions or non-decisions. This ideology suggests that by adopting the third dimension of power, A could shape B's values, norms, morals and thoughts to the extent that, although B appears to have free choice, the truth is that B may believe his or her interests are linked to those of A and act accordingly based on A's interests. Here, it must be highlighted that A in this case may have control over the political agenda and keep issues out of politics *without necessarily making decisions*. In other words, in the process of exercising this type of power, social forces can be utilised by A to take action, or inaction, to remove or even suffocate grievances in the first place and shape the issue in such a way that the existing social order turns out to be natural and unchangeable (James, 2010). Hence, I suggest that the second dimension of power can reduce or restrict B's capability to take part in political activities, whereas the third dimension may make B totally powerless from the beginning. According to the nature of this dimension, interview questions were designed based on three themes, in terms of 'latent conflict' 'action or inaction' and 'influence of structure' in **Table 4.8**

'Latent conflict' indicates that while power may be exercised as action or inaction, it 'can occur in the absence of actual, observable conflict'. In this dimension of power, latent conflict is the contradiction between A's interests and B's interests. As I mentioned before, real interests in this dimension are apparently neither observable in a conflict of interest, nor expressed as grievances, and actors are assumed to be neither aware of nor free to mobilise their interests. Therefore, researchers also need to use their judgment to find the contradictions between the dominants' and the subordinates' interests toward the same issue. To distinguish actors' real interests, Lukes (2005: 144-150) put forward another concept of 'false consciousness', which can be regarded as the result of the ideology, enculturation, indoctrination or misrecognition of the sources of desires and beliefs. I assume that all actors have their interests, including either real interests, false consciousness or both, and no matter what interests they have, they will have their say about certain issues or conflicts. At this point, scenario questions were mainly used to help me assess any contradiction

between managers and faculty members. Managers were asked to reflect on what they think about PMSs, what targets and indicators are the most important to the senior management team. They were also asked if there were no such performance measurements in the case university, what they think their employees would have done differently. Accordingly, faculty members were asked to reflect on how they are measured with certain targets each time and which aspects of their work are the most important to the senior management team. They were also asked to reveal whether they had any experience of under-performance and how they dealt with it.

Apart from the latent issue, power can be exercised via 'action or inaction' in the third dimension. An inaction is a form of action taken by individuals or institutions to do nothing towards some issues, incidents or events, and it can be regarded as actors taking inactions to self-exclude themselves from participating in an event, or to exclude their *real interests* from the public debate. Lukes (2005: 26) highlighted that 'the socially structured and culturally patterned behaviour of groups and practices of the institution, together with collective forces and social arrangements, may exclude individuals' real interests from the public debate'. Indeed, by taking inaction, actors are showing their real interests, which may or at least be partially against other actors' real interests. According to my research context, interview questions were structured to ask managers what is done with their PMSs. Additionally, they were also asked what they would do to help underperforming employees. Faculty members were expected to reflect on what is done with their PMSA or the PMSB. They were also asked if they had any experience of underperformance.

'Influence of structure' indicates the influence of the general environment, including the organisational environment and the whole industry. It is assumed that the organisational environment and the whole industry are the strongest determinants of how actors behave, act and think. The broad environment can be regarded as the 'product' of ideology largely created by the powerful to secure the compliance of the subordinates at the beginning, and different kinds of power relations have been insidiously embedded into any social and institutional structure by the powerful individuals or groups. Managers in my research were expected to illustrate what they think about PMSs. Furthermore, they were asked to what extent performance measurement systems could affect educators' behaviours, acts and thoughts, and

whether these PMSs have something to do with the commercialisation of education. Faculty members were asked these same questions and the purpose is to find out what opinions faculty members have about the influence of PMSs in their daily lives and the education industry.

Table 4.8 Interview questions about the third dimension of power

	Managers (including senior/middle/operational managers)	Faculty members (including administrators/academics/PhD students)
Latent conflict	<ul style="list-style-type: none"> • What do you think about performance measurement systems, such as the PMSA and the PMSB in the University? • Which perspectives or indicators are the most important and which are the least important to the senior management team? • If there were no such measurement systems, do you think your employees would have acted differently? • If your employees underperformed, how would this be addressed? 	<ul style="list-style-type: none"> • How do you feel about the PMSA and/or the PMSB? • Which aspects of your work do you think are of the most important to the senior management of the University? • Have you ever had any experience of under-performance? If so, have you done anything with it? • If there were no such measurement systems, do you think you would have acted differently? • (Research Academics only) If you were given enough funding and no targets and indicators for publications, would you focus on something else, such as research or teaching?
Action or inaction	<ul style="list-style-type: none"> • What is done with the PMSA and the PMSB? • If your employees underperformed, will you help them to improve? If so, how will you help? 	<ul style="list-style-type: none"> • What is done with the PMSA and/or the PMSB, and any feedback from the management team? • Have you ever had any experience of under-performance? If so, have you done anything with it?
Influence of structure	<ul style="list-style-type: none"> • To what extent do you think performance measurement systems affect academics' behaviours nowadays? 	<ul style="list-style-type: none"> • On a typical working day, how do you organise your work? • (Research Academics only) What do you think the

	<ul style="list-style-type: none"> • How have the performance measurement systems developed during your time at this university? How might they change in the future? • How have the performance measurement systems developed during your time at this university? How might they change in the future? 	<p>purposes of the research are?</p> <ul style="list-style-type: none"> • (Research Academics only) If you were given enough funding and no targets and indicators for publications, would you focus on something else, such as research or teaching? • How have the performance management control systems developed during your time at this university? How might they change in the future? • To what extent do you agree with the viewpoint that performance measurement systems probably lead people, especially academics, to focus more on commercial activities and quantitative achievements?
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4.9.4 Interview questions about political and economic influences

As previously discussed, power analysis cannot be divorced from political economy analysis. This is because both frameworks share the common goal of examining visible and invisible, overt and covert relationships between various key actors (Acosta and Pettit, 2013). Indeed, these two frameworks overlap and complement each other. This analysis is concerned with visible structures, actors and procedures, whereas power analysis is focused more on less visible social structures, beliefs and regulations. Actors' behaviours and relationships can be affected and shaped by both invisible and visible factors at the same time. By utilising political economy analysis, I can not only develop a broader picture about the whole context of the education industry, but also obtain more systematic and comprehensive viewpoints of how power works across different levels of an institution among various key actors. Cooper and Sherer's (1984) PEA is more like working as a methodological guidance to show me how to complete a social and political study. Hence, interview questions were

designed based on the three broad levels in **Table 4.9** and three significant features in **Table 4.10**

Political economy analysis can be used at three levels, consisting of macro-level country analysis, sector-level analysis and problem-driven analysis (DFID, 2009). As for macro-level country analysis, we should look at the broad political-economy environment and also need to know how the big decisions are made, for example, how government officials are chosen or how government budgets are allocated. This analysis is mainly used at the country level, such as country planning, procedures or some overall strategic designs. For this analysis, questions were designed to reflect on how the government made the budget planning for higher education in the UK, and how these educational institutions were funded. This is mainly achieved by the desk research. To generate as much data as possible, additional materials, such as books, journal articles and news related to higher education were collected and analysed to enhance the information about the general environment of higher education in the UK.

As for the sector-level analysis, it concentrates on examining the forces of shaping decision-making and policy formation in more depth at an individual sector or industry level. This analysis is concerned with some issues, for instance, what constraints and incentives affect civil servants, politicians and other reformers in areas, such as health and education. Interview questions were developed to ask faculty members how they think about the adoption of PMSs in the education sector.

The third analysis is called problem-driven analysis, which looks at a particular problem and how it can be solved. All the forces, including actors, ideas or institutions have a bearing on it. At this point, I would focus more on the inside structure of the case university to find out what issues worry people the most. In fact, there might be numerous issues worrying people but I was inclined to seek any issues associated with the implementation of performance measurement systems according to my research purpose. However, I argued that performance measure system itself may not be a problem for actors, for example, managers who design and implement it, whereas it can be a big issue for those who are being measured, such as academics. Therefore, both managers and employees were asked whether they have ever sensed some

issues related to the PMSA and the PMSB, and how they dealt with these issues. These interview questions overlapped with some questions about power relations.

Table 4.9 Questions about the three levels of political economy analysis

Macro-level country analysis	<ul style="list-style-type: none"> • What are the major changes in the higher education sector recently? (desk research) • How are the Scottish higher education institutions funded? (desk research)
Sector-level analysis	<ul style="list-style-type: none"> • (Managers/faculty members) What do you think about the PMSs used by the senior management team?
Problem-driven analysis	<ul style="list-style-type: none"> • (Managers) Have you ever noticed any problems created by these systems? • (Managers) Were there any issues or concerns raised by faculty members when implementing the PMSA and/or the PMSB? • (Faculty members) Were there any issues or concerns raised by you when the management team was implementing the PMSA and/or the PMSB? • (Faculty members) Have you had any potential issues with the performance measurement system but you did not mention to the management team?

Apart from three levels, Cooper and Sherer (1984) emphasised that their PEA is a 'normative, descriptive and critical approach to accounting research', and it offers a more holistic and broader framework for understanding and examining the value of accounting reports within the economy. Their PEA is mainly focused on interpreting and explicating the role of accounting reports in the distribution of wealth, power and income in society, and it establishes the institutional structure of society which helps to explore 'novel sets of institutions, accountings and accounting reports'. Hence, three important features, comprising 'power and conflict', 'historical and institutional environment of the society' and 'emancipatory view of human motivation and the role of accounting in society' are highlighted.

As I stated above, power theory and the PEA overlap and complement each other. In terms of 'power and conflict', interview questions were the same as those designed based on the power theory. As for 'historical and institutional environment of the society', it requires accounting researchers to have a historical focus to understand the changing roles of accounting practice. In effect, it is history that lays a solid foundation for the growth of social science and philosophy. Besides looking at changes

in the environment of the education industry, I also paid attention to changes before using the performance measurement systems in the case university. Therefore, managers and faculty members were asked how the PMSs have developed during their time at the case university, and how the PMSs might change in the future.

‘Emancipatory view of human motivation and the role of accounting in society’ as the third feature encourages accounting researchers to take the whole environment/context into account when handling some technical issues with a more emancipated view. This can be related to one of the criticisms about previous researchers’ studies, which seemed to ignore the influence of performance measurement systems to the environment or the possible outcomes in a long run at all. I would assume that these technical issues are the managerial issues. Based on the interview questions generated from power theory, managers and faculty members were asked to what extent they agree that the PMSs were changing people’s focus to commercial activities and quantitative achievements.

Table 4.10 Questions about three features of the PEA

	Managers/ Faculty members
Power and conflict	Questions same as those based on power theory
the historical and institutional environment of the society	<ul style="list-style-type: none"> • (Managers/faculty members) How have the PMSs developed during your time at the case university? And how might they change in the future?
emancipatory view of human motivation and the role of accounting in society	<ul style="list-style-type: none"> • (Managers/faculty members) To what extent do you agree with the viewpoint that PMSs probably lead people, especially academics, to focus more on commercial activities and quantitative achievements?

4.9.5 Interview questions drawn from literature

To enrich my interview questions, I have generated some interview questions based on prior literature. As I stated before, most researchers (Cullen *et al.*, 2003; Cardinaels and Van Veen-Dirks, 2010; Chanhall, 2005; Chen *et al.*, 2006; Farid *et al.*, 2008; Kettunen, 2006; Lipe and Salterio, 2002; McDevitt *et al.*, 2008; O’Conno *et al.*, 2006; Pereira and Melão, 2012; Storey, 2002; Tohidi *et al.*, 2010; Wong-On-Wing *et al.*, 2007; Wu *et al.*, 2011; Yu *et al.*, 2009; Zangouezhad and Moshabaki, 2011) in this research area were functionalists and positivists who either proposed a kind of revised performance measurement system for higher education institutions, or analysed a revised performance measurement system adopted by their case universities. The main criticisms about previous literature have been highlighted in the previous chapter, so I will not discuss them here. However, the important point here is that some of their research questions are relatively interesting and valuable related to my research, which is why I would like to use their questions to identify as many ideas and thoughts as possible to make up to the ‘flaws’ of their research paradigm. Indeed, not all their research or interview questions were chosen for my project; instead, I generated these interview questions based on the frequency and significance of these questions highlighted by past researchers and the gaps identified in their studies (in **Table 4.11**). By linking these questions to my theories with justifications, I made my own contributions by filling the gaps in the existing literature while also developing their studies from an interpretivist’s perspective.

In **Table 4.11**, there were five interview questions generated from previous literature. **Q1** was designed to ask both top and divisional managers which targets or indicators were the most important to the senior managers. **Q2** was designed to ask managers and faculty members who set criteria and targets. This is to reveal who controls the agenda. **Q3** was used to investigate what managers and faculty members think about the PMSA and the PMSB and I have justified my reasons for this before. **Q4** was exclusively designed for academics to examine why they would like to do research and if they would have focused on other aspects of work without any targets. **Q5** concerns the commercialisation and tendency of quantitative achievements in the education sector. Although these questions overlapped with the questions above, they were designed and structured step-by-step and linked to previous literature.

Table 4.11 Interview questions drawn from literature

Managers (including senior/middle/operational managers)	Faculty members (including administrators/academics/PhD students)	Related theory	References
Q1. Which targets or indicators are the most important and which are the least important to the senior managers?	Which targets or indicators are the most important and which are the least important to the senior managers?	The third dimension of power	Cardiraels <i>et al.</i> , (2010) Zangoueinezhad and Moshabaki (2011) Tohidi <i>et al.</i> , (2010) Wu <i>et al</i> (2011)
Q2. Who do you think sets the criteria in the process of making decisions in terms of the PMSA and/or the PMSB?	Q2. Who decided the indicators for you?	First and second dimensions of power	Chenhall <i>et al.</i> , (2013) Zangoueinezhad and Moshabaki (2011)
Q3. How would you like to see the systems, such as the PMSA and the PMSB developed?	Q3. How do you feel about the PMSA and/or the PMSB?	The third dimension of power	Sayed (2013) McDevitt <i>et al.</i> , (2008) Pereira and Melão (2012)
N/A	Q4. (Academics) why do you like to do research? - If you were given enough funding and no targets and indicators for publications, will you focus more on your research or teaching part?	The third dimension of power PEA	Lawrence and Sharma (2002) Storey (2002)
Q5. To what extent do you agree with the viewpoint that performance measurement systems probably lead people, especially academics, to focus more on commercial activities and quantitative achievements?	Q5. To what extent do you agree with the viewpoint that performance measurement systems probably lead people, especially academics, to focus more on commercial activities and quantitative achievements?	The third dimension of power PEA	Farid <i>et al.</i> , (2008) Sayed (2013)

4.10 Ethical considerations

Oliver (2010) highlighted that research ethics suggest the standards of behaviours which guide researchers' conduct refer to the rights of those who become the subject or are influenced by it. It means ethics, in the context of research, serve as a moral discipline to guide researchers to behave in a particular situation. This project is a primary study, so research ethics should always be kept in mind (Pimple, 2008). First, informed consent is well considered, and the ethics approval for interviews was applied and granted by the ethics committee in my department (see **Appendix E**). It is because the principle of informed consent entails that researchers should provide all participants with sufficient information and assurances about the purpose and the whole process of the research project (*ibid*). This is to reach a fully considered, informed and freely given a decision about whether or not each participant would like to take part in the research. Hence, a letter of informed consent was sent by emails to each participant not only to ensure every single individual fully understood the consent before each interview (In **Appendix F**). Second, the confidentiality of data and maintenance of anonymity of participants should be guaranteed (*ibid*). This principle is essential as this research project is designed to answer some (open) questions such as 'why' 'how' and 'what'.

Third, researchers should make sure that participants take part in the research on a voluntary basis and have the right to withdraw anytime (*ibid*). Participants who participate in this project still have the right to determine how they take part in the process of data collection. If any participant feels 'uncomfortable' when answering some questions, they have the right to withdraw from participation and possibly withdraw data previously offered. I did not 'persuade' or 'force' them to continue their participation. Fourth, ensuring the safety of participants and researchers should be considered (Wiles, 2012). It is important for researchers to make sure that there is no harm to both participants and researchers when conducting a research project. Here, harm takes a number of forms, including discomfort, stress, conflict, or any risks to emotional wellbeing, mental or physical health. At this point, I managed to avoid any possible and potential harms and risks when planning and conducting each interview.

4.11 Conclusion

To conclude, this chapter is concerned with the explanation of my philosophical stance for conducting this research and qualitative research design. In Part I, I distinguished the main differences between social and natural sciences in a broader sense. More precisely, Burrell and Morgan's (1979) understanding of the nature of social science and four paradigms, including radical humanist, interpretive, functionalist and radical structuralist paradigms, were explored respectively in order to help me 'build' a comprehensive foundation for the analysis of social theories. Meanwhile, I have justified why I adopted an interpretive paradigm. It is very important since I was keen to develop a better understanding of the subjective and socially constructed meanings about the social phenomenon being investigated for this research.

In Part II, a detailed qualitative research design was introduced since this is to outline an overall plan of how I answer my research questions. To complete this thesis, inductive reasoning was used not only to develop a theoretical explanation of PMSs used in the higher education sector but also to generalise unpredictable data through various organisational members. To do so, an exploratory study was constructed to explore what is happening and to obtain insights about my research topic. Accordingly, a case study strategy was carefully considered and conducted in a university in order to gain empirical data about the research context. Discourse analysis was adopted as the main analytical approach to interpret written or vocal text/language.

In the next chapter, a broader context of higher education in the UK will be investigated. This is to gain a general gaze on how higher education institutions are funded, for example, primary funding sources; how the Scottish Code was created and implemented by the Scottish government to measure and monitor the performance of all Scottish universities. In the end, a thorough introduction of the case university and its main PMSs will be shown, and several significant implications about these PMSs adopted by the case university will be discussed.

Chapter 5 Governance in higher education

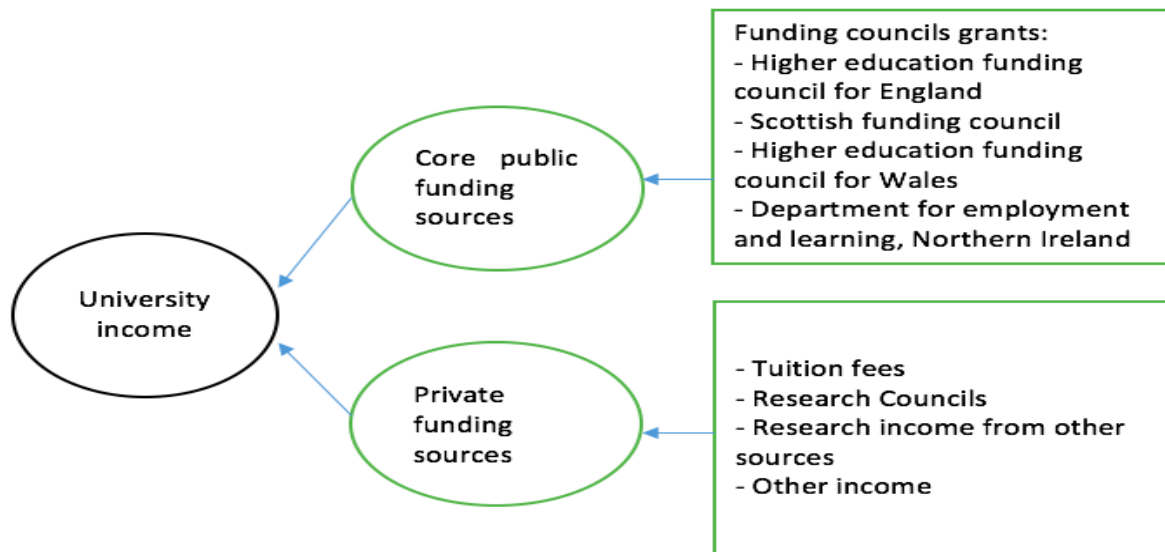
5.1 How is higher education funded in the UK?

Generally, there are two major funding sources, comprising both public and private channels for all higher education institutions to have in the UK (see **Figure 5.1**). For each country, funding councils, such as HEFCE (Higher Education Funding Council for England), SFC (Scottish Funding Council), HEFCW (Higher Education Funding Council for Wales) and DELNI (Department for Employment and Learning, Northern Ireland) are responsible for distributing public funding for each higher education institution respectively. For example, SFC is a non-departmental public body of the Scottish Government, and it allocates three big groups of funding, including the Teaching Grant, the Research Assessment Exercise (RAE) and the Learning and Teaching Infrastructure Funding (LTIF) (The SFC Website, 2016). Each year, a 'Letter of Guidance' will be given by the responsible Government Minister to the SFC about the funding plans with a list of strategic priorities, and then the SFC will allocate these funds to different institutions along with particular goals and targets.

In 2006/2007, the Teaching Grant stood at £634 million, ranking the single largest allocation of funds in this sector from SFC, with this grant mainly being used to pay for expenses, such as library stock, administration cost and core teaching. Although universities will internally distribute this grant, it is calculated and distributed by SFC according to a formula based on the number of students and the expenses attached to various subject groups. In terms of the RAE, it is designed to encourage higher education institutions to develop globally competitive research bases according to their own research capabilities. RAE is a peer group judgment of research performance, and the higher RAE results are, the more funding universities will obtain. Compared with RAE, LTIF was originally created to support infrastructure projects, such as facilities for disabled staff or students, sustainability or maintenance of the university estate and special equipment for learning and teaching purposes, but this funding is not regarded as a recurrent funding stream (*ibid*).

With respect to private sources of funding, it consists of tuition fees, research councils, research income from other sources and other income (in **Figure 5.1**). In fact, most students, especially international students, pay tuition fees based on the course level (undergraduate or postgraduate) and where they live (England, Scotland, Northern Ireland or Northern Ireland in the case of UK based students). In Scotland, local undergraduate students do not need to pay any tuition fees, while those in England pay tuition fees as a contribution towards the expense of their course. Besides tuition fees, research councils in the UK are the largest institutions to financially support research projects. There are seven UK research councils, including Arts and Humanities Research Council, Biotechnology and Biological Sciences Research Council, Engineering and Physical Sciences Research Council, Economic and Social Research Council, Medical Research Council, Natural Environment Research Council as well as the Science and Technology Facilities Council. While the British government determines how much funding each research council will receive, it is up to these councils to distribute how much funding they invest in some research projects. At this point, universities will have to compete, with other research organisations or institutions in order to get this funding. Apart from research councils, sources like endowments and investments are important for British universities. This income is obtained from UK industry, commerce and public corporations, UK-based charities, European sources and others. The last form of income is considered as other income, which consists of funding from knowledge transfer and consulting work, catering, residences and conference facilities and some development activities within institutions.

Figure 5.1 Funding sources for higher education institutions in the UK.



Source from: The Sheffield University Website (2016)

After exploring how higher education institutions are funded in the UK, it is worthwhile looking closer at the current situation in the UK higher education sector. Due to gradual cuts to university funding and the commercialisation of this sector, student maintenance grants have already been abolished by the UK government since January 2015 (The Telegraph Website, 2016). The funding, which was introduced to support students financially, especially those from less advantaged families, was scrapped without a proper vote or debate in the House of Commons. This abolishment action probably affects over half a million university students from lower-income families, who were offered grants up to £3,387, although this value might not even enough to cover a year's rent. That is to say, this abolishment gave some students no choice but to consider abandoning their study or acquiring more loans to cover extra costs. It was reported that the cuts to higher education funding would continue in the four countries of the UK. According to HEFCE (2016), funding for the 2016-2017 academic year will drop to £3,674 million based on the grant letter from the Department for Business, Innovation and Skills. A similar situation occurred to that of Wales, where higher education institutions are afflicted with a budget reduction from £129 million in 2015-2016 to £88 million in 2016-2017 under current plans (The WalesOnline Website, 2016).

Higher education institutions in Scotland are facing the same situation. This research project was carried out in a Scottish university, so I focus more on the latest situation in Scottish higher education organisations. Due to the constant cuts each year, Scottish higher education is also facing some important grants challenges, which could cause Scots-based students to find it more difficult to obtain a studentship at a Scottish university (The Holyrood Website, 2016). Unlike students in England, Scottish students do not need to pay for their undergraduate education. However, challenges, such as increasing costs and potential further reduction in funding, together with the intensive commercialisation of education, have led Scottish universities to largely depend on generating income from Scottish government funding and fee-paying students from the rest of the UK and outside the EU. The BBC Website (2016) reported that in 2014/2015, 66% of students at Scottish universities were Scottish and the student population has been becoming increasingly international. Funding pressure and the commercialisation of education also decreased the number of offers made by Scottish universities for Scottish and EU students (which means one in five Scottish students (19%) will not receive any offers from a Scottish university in 2014/2015, up from 15% in 2010) (*ibid*). Therefore, I deem that it is disappointing that the cuts in the university funding will continue in the future, but Scottish students, their parents and society have no alternative but to accept this truth as the result of commercialisation and internationalisation, or they could rebel.

Another report by The Universities-Scotland Website (2015) advocates that the cut to university research funding made Scottish 'world-class' universities become 'victims' of their own success. Indeed, the cut to university funding includes cuts to university research funding. The announcement made by SFC in March of 2015 confirms that there is a cut of £12.9 million to research funding available for university research next year. In this manner, some Scottish universities will lose millions in research grants, despite being described as 'world-class' research institutions with respect to their research performance by the REF (Research Excellence Framework) at the beginning of 2015. A good example can be found in the Universities of Edinburgh, Glasgow, St. Andrews and Strathclyde, who lost £7,700,000, £2,400,000, £1,290,000 and £450,000 respectively between 2014/2015 and 2015/2016 in their research grants (The Universities-Scotland Website, 2015). In the same week after this announcement, the Scottish government updated its Economic Strategy, which highlights the priority of

innovation and recognised the important role played by Scottish universities to facilitate Scotland's economic growth. The Economic Strategy suggests that 'investing in Scotland's universities, supporting their world-class and high-impact research ... is at the heart of the Scottish government's ambitions for Scotland' (The Scottish Government Website, 2015).

However, this Strategy seems to be ambitious but also contradicts the Scottish government's real actions. Alternatively, we can understand it in this way that the Scottish government supports the development of Scottish universities by reducing its funding to higher education. Why? We cannot deny that the government has its own pressure and by reducing its funding, the Scottish government aims not only to release taxpayer pressure, but also to encourage universities to create their own 'products' or services to attract more external funding or fee-paying students from outside the UK and EU (intentionally or unintentionally). The reality is that after the announcement each year about the cuts, people, including some politicians, professors or even students, have come to blame the government for insufficient funding, or make some suggestions for the government to take so as to 'turn the table'. Nevertheless, I would like to clarify my position as to why people in society do not accept that they could not rely on the government and that the benefits from the government are believed to become less and less in the future.

5.2 UK Assessment Systems

After exploring how higher education is funded in the UK, some attention should be given to UK assessment systems as they are national and official approaches for assisting four funding bodies in allocating block-grant research funding, ranking universities based on their strengths and judging their quality of teaching and research across the UK (Coiffait, 2017; The GOV.UK Website, 2016). These national assessment systems include the Research Assessment Exercise (RAE), the Research Excellence Framework (REF), the Teaching Excellence and Student Outcome Framework (TEF), the Knowledge Exchange Framework (KEF) and the National Student Survey (NSS). It is essential to understand these assessment

systems because these systems, created by the British government and funding bodies, strongly determine how universities design and implement their performance or governance systems to measure and monitor their and their staff's performance. Therefore, this section will briefly consider these systems respectively in terms of their history, purposes, benefits and critics.

Based on desk research, **Table 5.0** was created to illustrate UK assessment systems, including RAE, REF, TEF, KEF and NSS. The RAE was the first of these assessment mechanisms. It claims to judge the quality of UK research by four funding bodies, and it was first carried out in 1986. Its stated purposes were to provide a general stimulus to enhance the quality of UK research and also to inform block-grant research funding to HEIs in England, Wales, Scotland and Northern Ireland (The REF Website, 2015). However, this exercise was replaced by the REF in 2014. The reason for this replacement was that the whole process of assessing UK research took too much time and effort, and there were no specific metrics to achieve a unique standardisation. In contrast, the REF makes up for the 'shortcomings' of the RAE by setting up standard benchmarking criteria and metrics and establishing reputational yardsticks for research quality assessment. Furthermore, the REF aims to reduce the administrative burden and to make funding allocation based on the metric information rather than peer reviews on the surface level (*ibid*). It must be stressed that one of the criticisms of the REF is that the REF may have the impact of distorting research behaviours as researchers may, for instance, focus on short-term goals rather than long-term projects (The GOV.UK Website, 2016).

Compared with research assessment systems, the TEF is used by the UK government to assess the quality of undergraduate teaching in universities in England. The government classifies universities as bronze, silver and gold based on graduate employment rates, dropout rates, student intake and student satisfaction results (Adam, 2016; Morgan, 2016). In the face of the TEF, universities might have developed a fear that 'their reputational damage might outweigh potential achievement' (Fazackerley, 2016).

The KEF, as another new metric, was launched by the Universities and Science Minister Jo Johnson in October 2017. He believed that this new metric could work

alongside the existing REF and TEF to measure research commercialisation and further business growth (Johnson, 2017). This research commercialisation is achieved through academics engaging in knowledge exchange activities with business partners, transferring intellectual properties into business practice and enabling universities to respond to different partners' needs in a quick and appropriate way (The VVW Website, 2018). In November 2018, the KEF consultation documents proposed 4 implementation phases, including KEF development, a pilot exercise, operationalisation and publication (The Research England Website, 2019). Nevertheless, Greg Wade (2017), as the policy manager at Universities UK, criticised the KEF on the grounds that it is still uncertain about what the KEF will be and what it will seek to achieve.

The last assessment system set out here is the NSS launched in 2005. It aims to explore final year undergraduate students' perceptions of the quality of their degree programs in different British universities. While it is voluntary for students to participate in this annual survey, contact details should be provided by universities for eligible students (The National Student Survey Website, 2019). This survey not only gives final year undergraduate students an opportunity to venture their opinions on issues and their experience at universities, it also assists universities in handling these issues and improves their programmes (*ibid*). However, it has been suggested that the NSS could be a waste of time and government funding (Williams, 2015). In the next section, the Scottish Code of Good Higher Education Governance will be considered.

Table 5.0 UK Assessment Systems

	History	Purposes	Benefits	Critics
RAE	The first national exercise was carried out in 1986.	<ul style="list-style-type: none"> - To provide a general stimulus to improve the quality of UK research. - To inform block-grant research funding to HEIs. 	<ul style="list-style-type: none"> - To assess quality of UK research based on criteria and peer review. 	<ul style="list-style-type: none"> - Too much administrative burden. - Too descriptive. - No specific metrics. - Probably too much public sector bureaucracy.
REF	The REF was first carried out in 2014, and this system is undertaken by four UK higher education funding bodies.	<ul style="list-style-type: none"> - Same as above. 	<ul style="list-style-type: none"> - To provide accountability for public investment in research and produce evidence of the benefits of this investment. - To substantially reduce the administrative burden. - It is deemed to reduce public sector bureaucracy. - To provide benchmarking information and establish reputational yardsticks. - To make funding allocation based on the metric information. 	<ul style="list-style-type: none"> - Too much cost compared with RAE. - Some key issues were heightened by UK funding bodies and experts, and these issues include concerns towards research quality and outcomes and 'one size not fits all'. - REF may distort research behaviours.
TEF	The first results were announced in 2017.	<ul style="list-style-type: none"> - To assess the quality of undergraduate teaching in universities. - To rates universities as different levels, including gold, silver and bronze. 	<ul style="list-style-type: none"> - To determine if universities are allowed to adjust tuition fees based on data, including dropout rates, student satisfaction survey results and graduate employment rates. 	<ul style="list-style-type: none"> - Universities may develop a fear that their reputational damage might outweigh potential gains due to the TEF ratings.
KEF	The KEF as a new metric was launched in 2017.	<ul style="list-style-type: none"> - To provide HEIs a useful source of information and data on their knowledge exchange activities. - To provide business and other users of HEI 	<ul style="list-style-type: none"> - To make full use of KE activities to develop practice and to link knowledge and business. - To develop broad focuses as knowledge 	<ul style="list-style-type: none"> - A serious concern was stressed that what the KEF will be and what it will seek to achieve. - Another issue is how the KEF will

		knowledge with another source of information.	exchange covers a variety of activities, disciplines and business partners. - To enable universities to respond to different partners' needs and demands in a quick and appropriate way.	affect academics' work.
NSS	It was launched in 2005 among final year undergraduate degree students in the UK.	- To assess undergraduate students' perceptions about the quality of their degree programs	- To provide students an opportunity to have a say about their undergraduate programs. - To help universities find out issues and ways to improve their programs.	- Failed to achieve a high response rate for the first time. - It could be a waste of time and government funding.

5.3 Scottish Code for HEIs

In Scotland, the Scottish Code of Good Higher Education (HE) Governance ('the Code') was created and implemented by the Steering Group of Scottish higher education institutions (HEIs) to show and measure the performance of all Scottish universities since 2013 (The Code Website, 2016). The Code, emerging as a kind of governance instruction, set out several proposed developments to existing arrangements, mainly drawn on the UK Corporate Governance Code. Given that universities have been facing increasingly intense global challenges, the purpose of this Code is not only to seek and offer deeper clarity on the engagement of staff and student governing body members in a wide range of activities, such as the appointment and appraisal of the principals, but to provide each individual governing body with clear guidance on their roles and responsibilities. The main concept incorporated into this Code is called 'comply and explain', which requires all universities in Scotland to follow the Main Principles of the Code and to observe the guidelines. It means, universities have no alternative but to comply with the Code and its guidelines, and if any exceptions to compliance with the Code need to be made, it must go through the procedure of audit. Lord Smith, the chair of the Steering Group, believed that the Code was aimed at

creating essentially more accountable and transparent guidance of universities, monitored by governing bodies with a variety of memberships.

The Code does not consist of a prescriptive set, but it has a specific group of Main Principles supported by its instructions respectively (see **Table 5.1**). It should also be pointed out that the Scottish Funding Council (SFC) also plays a key role in requiring all higher education institutions to follow the Code as a condition of a grant of public funding. Hence, it is more than apparent that these main Principles and its supporting guidelines are working as the ‘rules of the game’ for each Scottish higher education institution to participate in, and all these institutions in Scotland must play this ‘game’ under the force of the Code and the authority of the SFC. According to **Table 5.1**, there are 18 main Principles and a detailed explanation of each Principle can be found on The Code Website (2016). My intention here is not to go through every single Principle in detail; instead, I would like to examine some Principles closely associated with the context of my research project to develop a better understanding of the structure, especially the bureaucracy system (e.g. the senior management team) of the HEIs. Also, it is necessary for me to give a full consideration to the actors who are running the HEIs and their responsibilities.

Table 5.1 Main Principles of the Code

<p>1. The Governing body 2. Legal obligations 3. Conduct of members 4. Frequency of meetings 5. Statement of Primary Responsibilities 6. Responsibilities of members 7. The Chair 8. The Head of the Institution 9. Governing body members – balance of skills and experience</p>	<p>10. Governing body members – composition 11. Governing body members – appointment of Chairs 12. Induction of members 13. The Secretary 14. Conduct of meetings 15. Remuneration 16. Effectiveness of the governing body review 17. Effectiveness of the Institution 18. Publication of results of effectiveness review</p>
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Source from: The Code Website (2016)

Table 5.2 Primary responsibilities of the governing body

- | |
|--|
| <ul style="list-style-type: none">- Approving the mission and strategic vision of the Institution, long-term business plans, key performance indicators (KPIs) and annual budgets, and ensuring that these have due regard to the interests of stakeholders;- Appointing the Head of the Institution (the Principal) as chief executive officer of the Institution and putting in place suitable arrangements for monitoring his/her performance. Both the appointment and the monitoring of performance of the Principal shall include consultation with all members of the governing body;- Ensuring the quality of Institutional educational provision;- Ensuring adherence to the funding requirements specified by the SFC in its Financial Memorandum and other funding documents;- Ensuring the establishment and monitoring of systems of control and accountability, including financial and operational controls and risk assessment, clear procedure for handling internal grievances and 'whistleblowing' complaints, and for managing conflicts of interests; and- Monitoring institutional performance against plans and approved KPIs which, where possible and appropriate, should be benchmarked against other comparable institution. |
|--|

Source from: The Code Website (2016)

To explore the roles played by different actors, I now turn my attention to their job responsibilities so as to reflect the structure of the HEIs. The *governing body* suggests a group of people who are responsible for producing and sustaining the effective management of the institution and for planning its future development. Specifically, these people work as a group whose power and authority is much stronger than that of anyone else in the HEIs, and each of them needs to be well-equipped with and demonstrating sufficient skills, experiences and capabilities to act to comply with the Code and their interests. To look at their job responsibilities, more consideration should be given to the Principle, *the statement of primary responsibilities*, which can be reviewed as the solid foundation of how the governing body exercises its authority and power in the institution (in **Table 5.2**). As can be seen from **Table 5.2**, the governing body has 6 responsibilities and each of them significantly determines that the governing body has the most powerful authority. Apart from appointing the Principal, offering educational provision and monitoring of systems of control and accountability, the governing body is also aimed at designing long-term business plans, KPIs and annual budgets. In other words, they should comply with the Code and also act in the interests of stakeholders. The Code was actually designed as a way of commercialising the education because it guides the governing body to operate the HEIs as a kind of business supported by accounting technologies and financial ratios.

The *chair* is deemed to shoulder the responsibility for the leadership of the governing body and ultimately to the stakeholders for its effectiveness. The chair should not only ensure that the governing body operates effectively, but also play a very important role in the business of the institution. Besides, being 'independent' in character and judgment is the key characteristic of the chair to balance the authority of the Principal and that of the governing body in terms of effective governance. To put it another way, the chair is the typical representative of the governing body, and he or she is the one who spares no effort to boost the academic capitalism and also carry out the commercialisation activities in the education industry as a whole. These commercialisation activities are usually knowledge and technology exchange. Besides this, the chair also acts as stakeholders' interests to 'push' the HEIs to make profits by designing short- and long-term business strategies and implementing some performance measurement systems in the institution.

The *Principal* is chosen through the selection committee and the whole appointment process is monitored by the governing body. Given that the Principal is an essential character for each education institution, views should be sought from each member of the governing body and independent members. In other words, the governing body will assess whether potential candidates or the existing Principal has enough capabilities to achieve KPIs. Advice on the strategic direction of the institution should be provided by the Principal for the governing body, and the Principal should be totally accountable to the governing body which allocates KPIs and authority to him or her as the chief executive. Unlike the chair who should not get involved in the day-to-day executive management, the Principal should not only carefully supervise this day-to-day 'direction' of the institution, but also comply with the Funding Council's Financial Memorandum in term of both private and public funding. Nevertheless, to ensure effective governance in the institution, the Principal needs to develop and maintain a challenging and constructive working relationship with the chair. Although this working relationship will get some personal personalities involved, these two roles are supposed to be mutually supportive and play their part in an institution's constitution respectively.

It is apparent that this Code works as the 'rules of the game' for HEIs in Scotland to follow and also works as a perfect example to illustrate the concept called 'mobilisation of the bias'. Even some governmental institutions, such as the SFC encourage the HEIs to operate like business organisations, so we cannot deny that this Code is a very strong government policy which plays an increasingly essential role in changing the property and tradition of the HEIs. As for the HEIs, they have no choice but to follow it in order to survive or pursue more funding, prestige and a stronger brand. In the process of adopting this Code, the HEIs started abandoning traditional meritocratic and collegial governance, along with the wide spreads of academic capitalism. As a consequence, power relations in the school bureaucracy can become relatively strong among different actors. This is because the whole environment of the academia continually changes, which leads people to value funding, authority and power while ignoring traditions, such as collegial participation, academic self-regulation and vocational autonomy.

5.4 The Context of the Case University

The case university is a higher education institution in Scotland, with clearly stated university values. Due to the rapid development of society and the economy, this case university states that it is focused on becoming an internationally leading university by providing excellent teaching and outstanding research, as well as forming strong cooperative relationships with the government, industry, business and the third sector (its *vision*). Besides this, the university is proud of its distinctive 'triangle approach', as this method aims at comprehensively combining academia, business and industry, and the government and public sector together, and a Strategic plan 2018 was carried out to ensure its continued progress. More specifically, its vision, mission, strategic trends, intersecting trends and values have been developed not only to keep its staff well-educated about how they can make contributions to its overall targets, but also to show the general public how they are performing to accomplish the aims and values of the university (see **Table 5.3**). To ensure the substance of its Plan and to protect the anonymity of the case university at the same time, actual words of the Plan will not be utilised.

Table 5.3. Strategic Plan and Values 2018

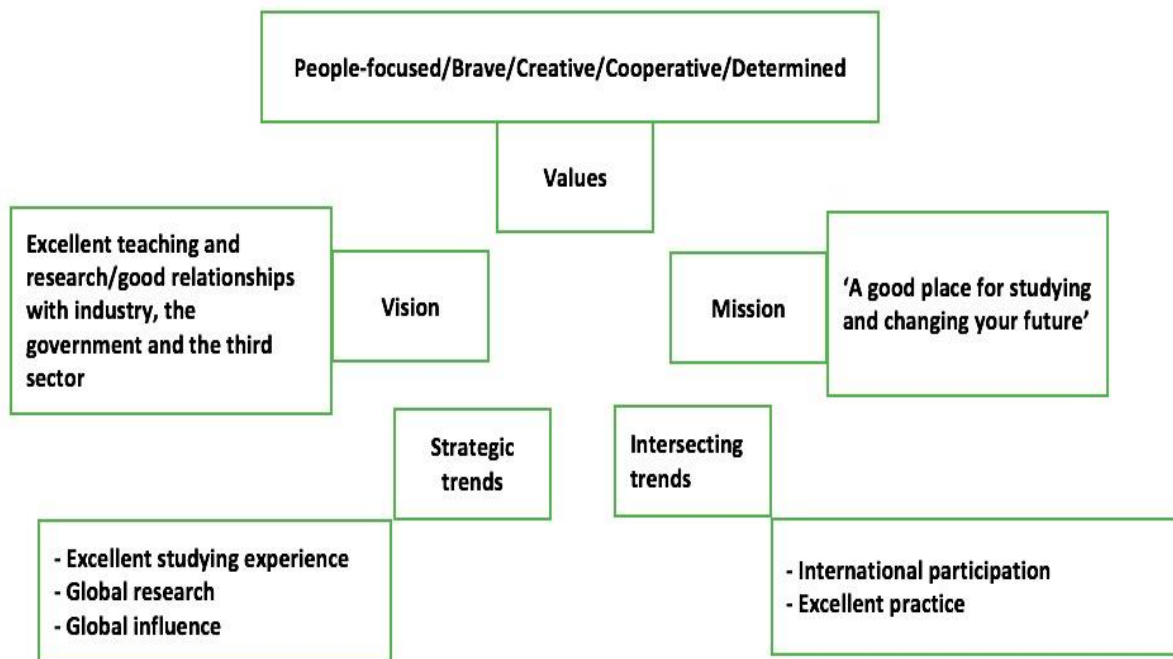


Table 5.4 Objectives and indicators for ‘Excellent studying experience’

Objectives	Indicators
<ul style="list-style-type: none"> - Increasing student population domestically and internationally - Providing excellent studying experience - Delivering excellent skills and techniques - Enhancing globally reputation among international students - Well-learned graduates 	<ul style="list-style-type: none"> - Postgraduate taught population - Undergraduate retention - Employment rate for graduates - Student satisfaction

According to the Plan in **Table 5.3**, there are three strategic trends and two intersecting trends aimed at setting out specific objectives and performance indicators to support its version and mission respectively from 2018. With respect to the three strategic trends, providing ‘excellent studying experience’ is one of the most important goals for the university to achieve as this trend is mainly designed to offer students an

intellectually stimulating environment, and this trend is also interlinked with its strengths in research and knowledge exchange. To ensure an excellent studying experience, this case university emphasises the high quality of teaching via an effective learning environment, including advanced IT support, infrastructure and technologies. As part of the Plan, the ‘values’ are intended to work as a kind of organisational culture to guide this case university to make decisions, and it is these values that emphasise the qualities of being people-focused, brave, creative, cooperative and determined. The university states that it aims to provide both staff and students with more opportunities and to invest in their development of knowledge and career prospects. The brave value means challenging and managing all the risks of decision-making. Being creative means discovering and applying knowledge with impact while encouraging creative thinking and new ideas. Being cooperative suggests that all faculty members should work together internally and externally in an open, respective way. Being determined encourages institutions, staff and students to be ambitious in their lives and also to support the ambitions of its business partner institutions.

In **Table 5.4**, we can see that increasing the baseline of the student population and student satisfaction is the substantial target of the university. Along with the purpose of increasing the population of local (Scottish) undergraduate students, the case university is also trying to enhance the population of overseas postgraduate students.

Table 5.5. Objectives and indicators for ‘Global research’

Objectives	Indicators
<ul style="list-style-type: none"> - Outstanding research quality - A good variety of well-trained researchers - A wide range of research interests and areas 	<ul style="list-style-type: none"> - Number of postgraduate research students - Obtained research income - Influence of research and its citations

Table 5.6. Objectives and indicators for ‘Global innovation and influence’

Objectives	Indicators
<ul style="list-style-type: none"> - Good reputation and influence - Excellent knowledge exchange programs with the government, business partners and the third sector - Seeking more business opportunities 	<ul style="list-style-type: none"> - Total income of research - Total income of knowledge exchange, consulting work and business investment

Tables 5.5 and **5.6** set out the objectives and indicators for ‘Global research’ and ‘Global innovation and influence’ respectively. In terms of ‘Global research’, this is concerned with the research impact on behaviours, systems, institutions and cultures which develop and shape meanings in the daily lives of university members. This can be achieved by expanding research in various fields with well-trained researchers and exploiting innovative methods to link high-quality basic research to outcomes that exert influence on global society or industry. Hence, the university mission places a major emphasis on engagement and partnership with industry, the government and international partners to complete a wide range of unique research cooperation to maximize the research influence (see **Table 5.5**). The objective, ‘Global innovation and influence’ further highlights the significance of the collaboration with business, industry, the government and the third sector. In effect, this is supposed to encourage all researchers to work with its business partners not only to support sustainable economic growth, but also to accomplish wider social benefits by taking advantage of its research (in **Table 5.6**).

Table 5.7 Objectives and indicators for ‘International participation’

Objectives	Indicators
<ul style="list-style-type: none"> - Improving reputation domestically and internationally - Enhancing the diversity of students and faculty members - Good decision-making for international participation 	<ul style="list-style-type: none"> - Total number of international students and faculty members - Diversity of EU and non-EU students and faculty members

Table 5.8 Objectives and indicators for ‘Excellent practice’

Objectives	Indicators
<ul style="list-style-type: none"> - Helpful and effective members - State-of-art facilities - Good value for money - Excellent working environment for students, staff and business partners - Good sustainability for environmental and financial purpose 	<ul style="list-style-type: none"> - Investment in infrastructure - Carbon emission - Operating costs

On top of three strategic trends, two intersecting trends, serving as part of the Strategy, reinforce and support the *mission* to deliver an excellent studying experience, global research, and global innovation and influence. These two trends are ‘International participation’ and ‘Excellent practice’ and their objectives and indicators are shown in **Table 5.7** and **5.8**. As for the former, it sets out a social or international network with people (e.g. alumni), business, the government and the third sector. The purpose of this ‘network’ is to improve and maintain the value, strategic alliances and cooperation with other academic higher institutions and organisations around the world. By doing so, it is hoped that the case university tends not only to enrich its reputation as a world-

leading university to show the general public its capabilities and strengths, but also to attract more talented students and the most talented researchers and academics from other countries. Therefore, increasing the number of EU and Non-EU students and the diversity of Non-EU student population is a primary target as is the proportion of academic professional international staff (see **Table 5.7**).

For 'Excellent practice', the focus is largely on the effective and efficient management of resources, such as staff, visible and invisible assets, finances and information. The Plan promotes the belief that the successful realisation of its strategic vision mainly depends on the collective commitment of all the staff to the performance indicators, targets, values and strategic priorities of the university. In other words, the ultimate goal is to achieve financial and environmental sustainability by maximising efficiency and effectiveness and encouraging staff to accomplish the highest level in all arenas (in **Table 5.8**).

As far as I am concerned, this Plan can be regarded as the 'outcome' of the climate changes in the UK education sector, and this university has been keeping pace with and responding to those changes at the same time in order to 'survive' and 'develop'. As mentioned earlier, factors, such as 'cuts' in UK university funding, the commodification of education, 'academic capitalism', the adoption of PMSs and increased managerialism in higher education have contributed to these changes in this sector. This Strategic Plan has been developed by this university to 'encourage' all its academics and faculty staff to be more 'entrepreneurial' 'creative' and 'influential', and they are expected to participate in commercial activities, such as knowledge exchange, consultancies and commercial conferences. Indeed, in the process of taking part in these activities, academics are 'required' to seek potential business opportunities to attract as much funding as possible; meanwhile, they should also strive to facilitate engagement and collaboration with industry, business, the government and the third sector. In other words, 'academic capitalism' means that academics play different roles under different circumstances, for example, they are lecturers in class; they are required to search for business opportunities; they also need to be consultants to exchange knowledge with companies. All of their behaviours, activities and achievements are monitored and measured by performance indicators,

thus in turn ‘pushing’ these academics and faculty members to find ways to establish alternative income streams.

Table 5.9. The percentages of total income for the case university 2010-2017

Income\Year	2010	2011	2012	2013	2014	2015	2016	2017
Funding Council grants (% of total income)	42.4%	41.3%	38.1%	38.2%	38%	35.1%	36.2%	35.3%
Tuition fees and education contracts	31.5%	30.4%	31.5%	30.1%	30%	29.6%	29.2%	30.3%
Research grants and contracts	15.9%	17.6%	18.9%	20.9%	20.5%	22.6%	22.3%	22.2%
Other income	9.5%	9.8%	10.3%	10.1%	10.5%	11.5%	11.9%	11%
Endowment and investment income	0.74%	0.92%	1%	0.7%	1%	1.3%	0.73%	0.68%
Total income	A	B	C	D	E	F	G	H

It is apparent that each trend of the Plan can be closely linked to diverse income sources. To illustrate, I have drawn **Table 5.9** based on the financial statements provided by the case university in the last eight years. According to **Table 5.9**, there are five major income sources, including funding council grants, tuition fees and education contracts, research grants and contracts, other income as well as endowment and investment income. In general, the total income gradually increased by 22% from 2010 to 2017 (i.e. from A to H). The major income derives from three main streams, comprising funding council grants, tuition fees and education contracts as well as research grants and contracts. The funding council grants, includes the general fund for teaching and research and knowledge exchange, the release of deferred capital grants, strategic funding, ring-fenced grants funded by the Scottish government and other SFC grants. As stated before, news of the cut to university funding and research grants had been announced by the Scottish government from 2016 (The Universities-Scotland Website, 2015), thus making this case university become eager to secure more funding from other sources.

In terms of tuition fees and education contracts, the university recognised how important it is to attract international students, and Non-EU fees already exceeded the UK and EU fees in 2017. Specifically, Non-EU fees stood at 13.2% of total income in

2017, which can be regarded as the financial contribution from international students. Because international students are required to pay much higher tuition fees than local students, the Plan was initially designed to achieve a rise in the number of international students from outside the EU. Besides this, research grants and contracts also followed a gradual growing trend during this period. Those grants could be obtained from research councils, the European Commission and other sources, such as academics' engagement with business, industry and knowledge exchange. The number of these grants increased by 6.3% from 15.9% in 2010 to 22.2% in 2017. Therefore, based on the current situation in the education industry, the Plan designed by this university confirms that universities nowadays have generally come to favour changing their focus (strategy) from asking the government for more financial support to making profits by themselves from feeing-pay students and academics' commercial activities. To put it another way, the whole process of the commercialisation, together with the strong desire to monitor and control academics' performance, have given performance measurement systems a higher profile and a stronger *power* in this university.

5.5 The governance in the case university

Performance Measurement System A

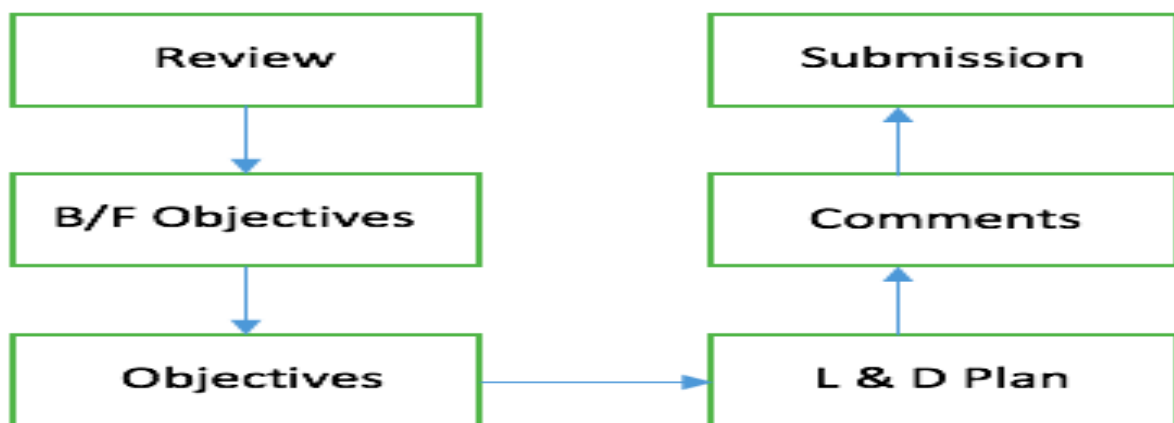
The PMSA at the case university is claimed to have many benefits at both individual and departmental/institutional levels, and there are several key steps to completing the whole performance reviewing procedure. The stated benefits of utilising this PMSA can be found in **Table 5.10**, which emphasises the importance of understanding the Strategic objectives of the University for every single member and then linking their own individual objectives to these goals of Departmental/School/Directorate/Faculty and the University through learning and development processes eventually. A whole procedure of the PMSA includes six steps, comprising review, B/F objectives, objectives, L & D plan, comments and submission (see **Figure 5.2**). Review means a summary of the contributions and achievements in the last review year, and this section requires all staff to provide an assessment of their performance for their roles and a brief commentary on performance against objectives set last year. More detailed

progress comments should be entered in the B/F Objectives section, and in the Objectives part, new performance targets need to be suggested by each staff member for the new year. Learning and development sets out a list of activities which could help achieve the new targets. Before submitting this PMSA, some additional comments can be added if they do not fit other headings.

Table 5.10 Stated benefits at different levels

<p>Benefits at individual level:</p> <ul style="list-style-type: none"> - Excellent experience and feedback for individual career development - Encouragement to deal with any issues and accomplish short- and long-term goals - Regular update and report about learning and experience - Enhanced job motivation and enhancement - Seeking potential opportunities to benefit individual/department/school/the University/this society - Full record of career achievements and contributions to the department/school/the University 	<p>Benefits at departmental/faculty and the University level:</p> <ul style="list-style-type: none"> - Aimed at constant improvement - Enhanced departmental or organizational performance - Management and leadership capability development - Thorough evaluation of self-learning or training outcomes - Detailed planning and reporting about development for individuals/department/school/the University - Building an atmosphere or culture for team work and team spirit - Regular communication of individual/departmental plans and objectives
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Figure 5.2 The process of the PMSA



According to **Figure 5.2**, the main stated focus of a PMSA is on the Objectives and L & D Plan (how to achieve these objectives). Normally, an employee will have two to five core objectives, which should be set in a manageable way depending on their job positions. To illustrate, a good example can be found in the objectives for academics, which are divided into five perspectives, consisting of research, teaching, knowledge

exchange, leadership and globalisation in **Table 5.11**. For academics, research has already become relatively important for their role as they are required to have as many research projects and publications as possible, and they also need to secure awards or prizes in return. Academics, in this case, seem to be commercialised as a productive pursuer of research ranking and attractors of funding and awards. The teaching perspective suggests new teaching styles/modules/programs created to attract more students, including international students, as well as ways to obtain external funding by teaching in other partner institutions.

The knowledge exchange perspective could be regarded as a financial dimension since it aims at 'encouraging' academics to take part in business activities, such as consulting, CPD courses with external organisations, funding from industrial partners to co-fund research projects and external funding for any knowledge exchange activities. Alternatively, we can understand that this is how universities make full use of academics' commercial potential and capabilities from a financial point of view. The leadership means engagement with activities inside the university as a member of some committees (such as a member of the Faculty Board of Study) and with other institutions outside the universities (such as editorship of journals). The globalisation perspective entails any aspects of work or activities undertaken during the review year which have international influence in terms of teaching, research, knowledge exchange and leadership. That is to say, this perspective includes the objectives in the previous four perspectives but in a much broader way. Another example is about the objectives for the administrative and professional services roles. Unlike those for academics, the objectives for administrative and professional services roles do not have a clear division, but a wide range of objectives are listed by the PMSA guidance to show, for example, administrators how effective they should be (see **Table 5.12**).

Table 5.11 Objectives for academic roles

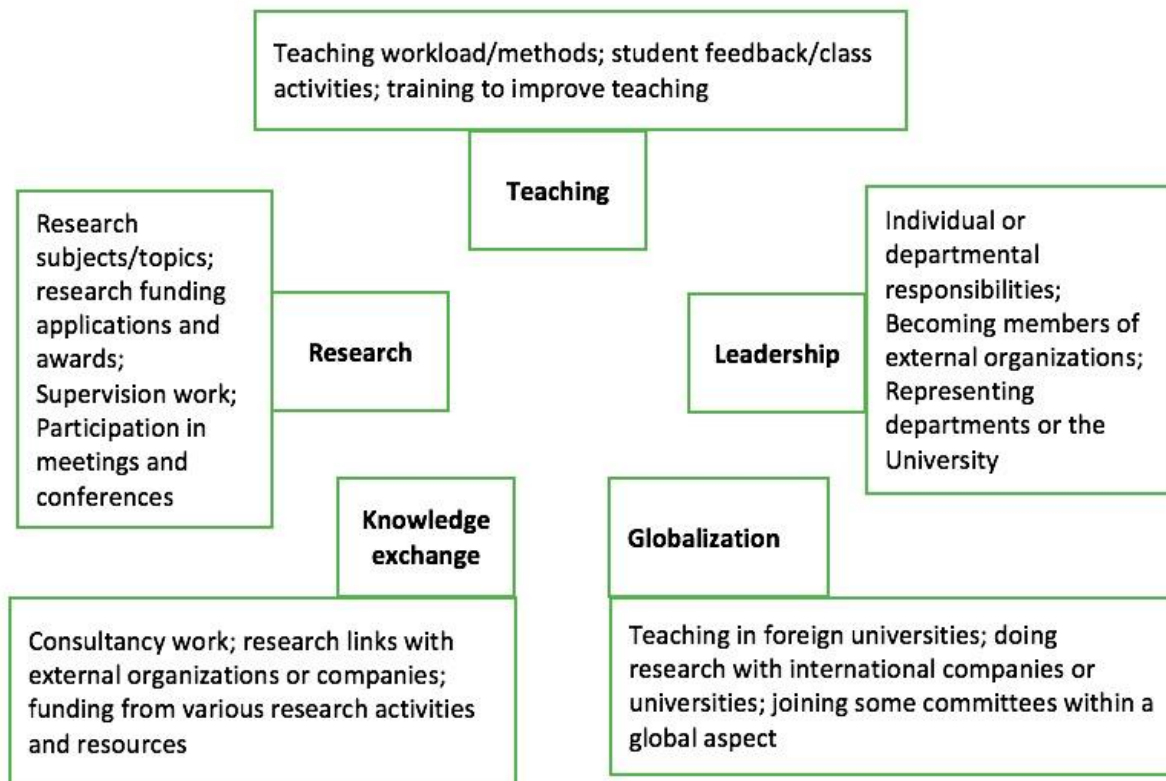


Table 5.12 Objectives for administrative and professional services roles

- To provide students with sufficient support and help in an effective and efficient way
- To help academics make sure that all classes and course programs are running smoothly
- To review and enhance course evaluation and suggest proposals for appropriate changes
- To ensure that health and safety issues are fully considered and handled
- To maintain and update web pages about the news, achievements and contributions
- To develop appropriate criteria for evaluating performance of individuals or departments
- To decrease the down time of IT applications or web pages
- To reduce maintenance costs
- To cooperate a certain number of events and conferences
- To regularly check and review customer service standards of the department
- Other responsibilities

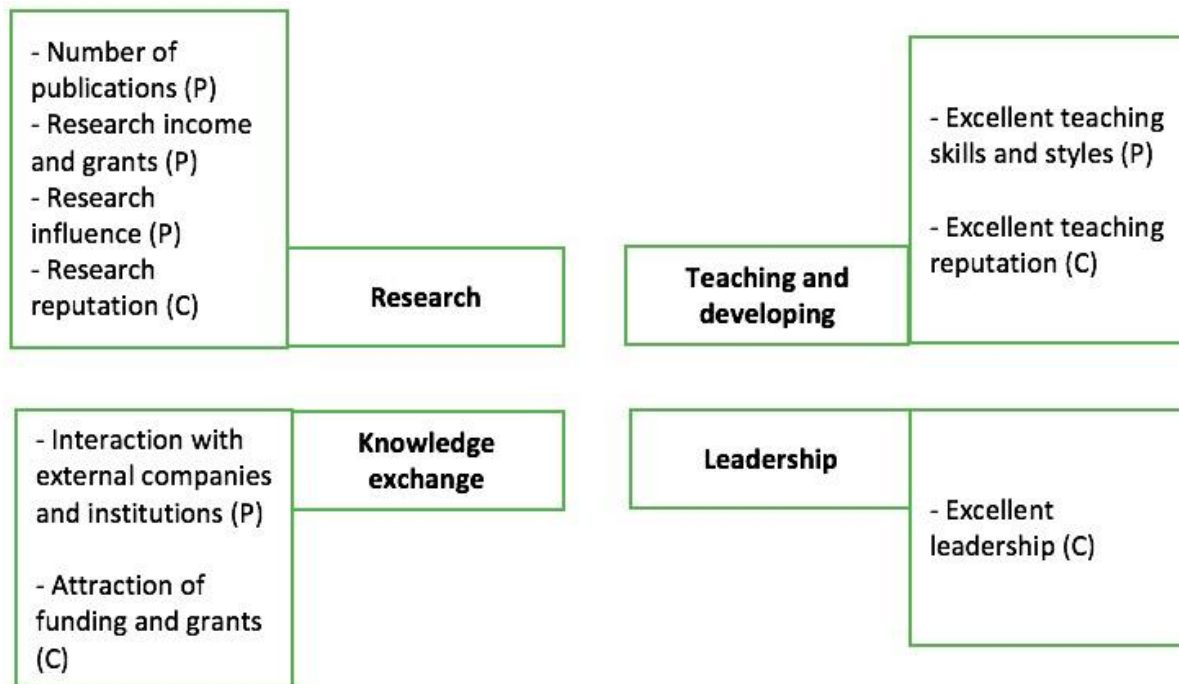
To illustrate how performance objectives can be linked to development activities, two examples are given by the PMSA guidance. One of them concerns how to successfully obtain a certain amount of research grants/specific research grants from the UK and/or

overseas funding bodies. In this manner, the associated Learning and Development needs are to obtain the necessary understanding and knowledge of the funding application procedure as well as the criteria for a successful bid. Accordingly, activities, such as reading appropriate funding guidelines, viewing previously successful bids, seeking advice from funding bodies and attending finance seminars on research program funding can be considered to ensure that the needs of the department are satisfied. Another example is about how to be a senior departmental/school leader. Hence, essential knowledge, skills and understanding about this role are necessary for this employee to have, and accordingly, arranging to mentor from someone in a similar role, having regular briefings with the finance department and/or considering vocational qualification at the required level can be the activities. By drawing on these two examples, I aim to emphasise how strong the link is between performance objectives and activities, and I am keen to point out that although this PMSA guidance shows how to establish objectives and L & D plan at different levels, there is no guidance about any punishment towards employee's unsatisfactory performance.

Table 5.13 Appointment Protocols and Professional Group Instructions

Criteria	Group 1	Group 2	Group 3	Group 4
Instructions	- Reasonable contribution and reputation in their research field	- International reputation and achievement - Good leadership	- Excellent reputation and achievement internationally - Excellent influence of their work in their research field - Excellent leadership	- Essential and significant reputation and achievement - Significant impact of their research in the field and society - Significant leadership
Appointment Protocol	- New or ordinary professors with a satisfactory performance	- Most professors with a good performance will be in this group	- A wide range of academic accomplishment both domestically and internationally	- Extraordinary accomplishment and influence domestically and internationally

Figure 5.3 PMSB Criteria



Performance Measurement System B

The PMSB is another performance measurement system adopted during 2016, and this system can be considered as a more ‘tailored’ version of PMSA exclusively for professors across all schools. This new system was created to help professors not only develop a deeper understanding of their relative contributions to their career and succession planning, but also to link their success to the University strategy. Basically, professors are categorised into four Groups according to their contributions and the influence of their research fields. According to **Table 5.13**, Group 1 is designed for new professors who will have a recognised international reputation for their research, and Group 2 is a core Group where most professors will spend their time in pursuing a sustained track record of high performance within another organisation. Compared with professors in Group 1 and 2, professors in Group 3 and 4 are expected to demonstrate ‘extremely’ high performance with their exceptional and influential knowledge, skills and experience. The division of the four level depends on the four academic trends, in terms of Research, Teaching, Knowledge exchange and Leadership, and there are ten indicators in total, including 4 key contributing indicators (C) and 5 primary ones (P) (In **Figure 5.3**). Professors will be matched to a Group

based on the best fit to the 5 primary indicators and 2 nominated key contributing areas in the preceding six-year period.

The main difference between the PMSA and the PMSB is that the PMSB embeds globalisation into each perspective and professors somehow are deemed to have a more global impact in their research fields than other academic staff, such as lecturers. As for the research perspective, it highlights research publications, research income, research leadership and reputation, and it seems that professors' performance can be reflected by the quality of their publications, citation rates, feedback from assessed research audits and research income. However, it does not mean that professors who have a smaller number of publications and/or generate less amount of research income are poor-performed; they just might not be lucky enough to hit the targets during certain periods. Research leadership and reputation suggest the extent to which their contribution or the achievement in the research areas, so consideration should be given to their academic leadership within or out with the university (nationally or internationally). The teaching and developing perspective is focused on active participation and contribution to the enhancement of student learning and reputation. To achieve a high level of reputation, professors are expected to build their own strength by contributing to teaching and developing, curriculums development/revision, successful PhDs and postgraduate students.

The knowledge exchange perspective emphasises the external engagement and participation as the primary indicator and the income generation as the key contributing factor. Indeed, external engagement requires professors to take part in more sociable or for-profit activities, comprising attending/organising conferences/networks/professional societies, exchanging knowledge with companies for obtaining more funding, or leading and managing spin-out/start-up companies. Attraction of funding is defined as non-research and non-credit bearing teaching income from other institutions but managed by the university. Thereby, any income obtained through executive education and CPD course income, licencing royalties and consultancy work can be viewed as income generation. This indicator is relatively important as this perspective concentrates on encouraging professors to obtain income from different industries, learned societies, charities, the government and public bodies and relative chartered/professional bodies, and all the activities

undertaken by them are deemed to bring in income to the university. In other words, accumulating income is the ultimate and overall goal for the university to accomplish.

The fourth perspective is called leadership, which looks at the academic leadership and strategic contributions inside and outside the university. These two indicators are the key contributing areas since this is strongly determined by the vision of this university, which is to become a world leading international university by providing excellent teaching and world-class research, as well as forming strong cooperative relationships with the government, industry, business and the third sector. Hence, professors need to pay more attention to their leadership and strategic contributions which could not only affect and shape the outcome of the department (internally), but also improve the reputation at a faculty or university level (externally).

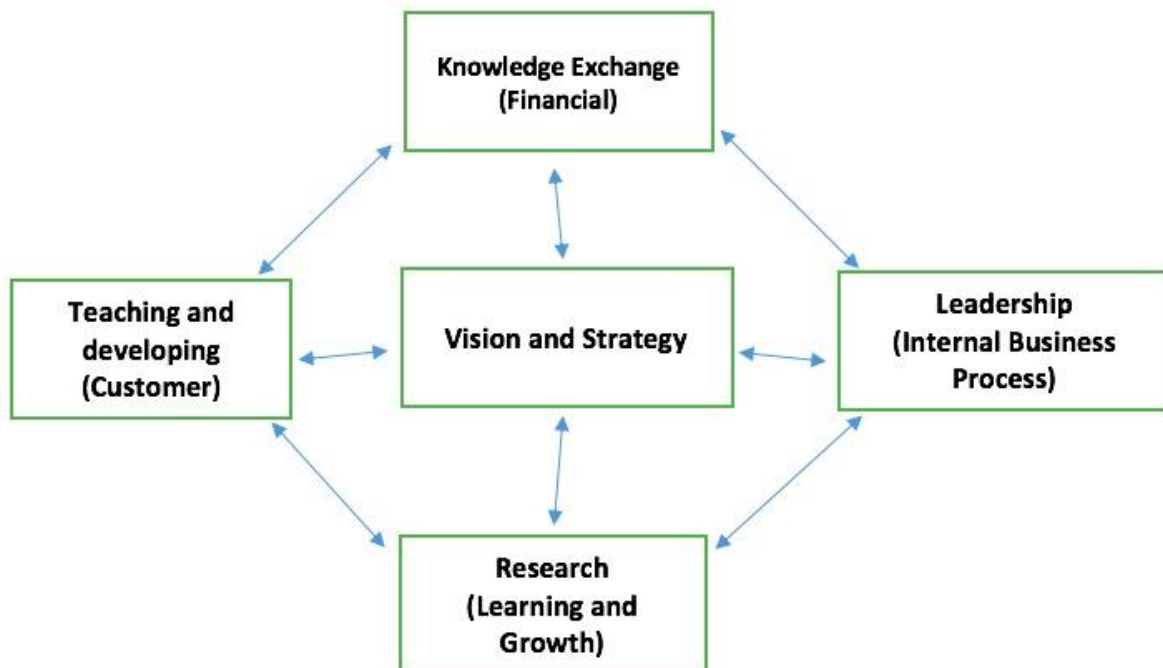
5.6 Conclusion and Implications based on the PMSA and the PMSB

It can be argued that both the PMSA and the PMSB are mainly used in the era of neo-liberalism in the education sector, and they can be regarded as a revised version of the BSC (see **Figure 5.4**). This can be related to previous researchers' (Chen *et al.*, 2006; Cullen *et al.*, 2003; Farid *et al.*, 2008; McDevitt *et al.*, 2008; Sayed, 2013; Wu *et al.*, 2011; Yu *et al.*, 2009) studies, in which they either proposed a kind of revised BSC for higher education institutions to implement or analyse a revised BSC adopted by their case university. Although some past researchers (Pereira and Melão, 2012; Storey, 2002; Umashankar and Dutta, 2007; Zangouinezhad and Moshabaki, 2011) kept the original names of these four perspectives of a BSC (customer, internal business, financial and innovation and growth perspectives), indicators for each perspective were changed based on their own situation to suit the universities. Accordingly, I formed **Figure 5.4** according to **Figure 2.3** in Section 2.2 and **Figure 5.3** in Section 5.4 in order to present the similarities between the BSC and the PMSA, as well as the PMSB.

Based on the description of the perspectives for the PMSA and the PMSB, the knowledge exchange perspective is the financial dimension of the BSC. Indeed, two

key contributing factors for this perspective, including the active engagement and contribution to the enhancement of student learning and income generation make academics, departments and the whole university become more focused and valued for being ‘entrepreneurial’ and ‘innovative’ in terms of their commercial activities and knowledge exchange with other organisations. It is interesting to see that professors are even ‘expected’ to obtain funding from participating in charitable activities. The research perspective is more like the internal business perspective of a BSC. Research quality in this case is measured by research income, publications and ratings of journals. This implies that all research projects need to have commercial value, or it could be treated as a waste of time and energy for conducting non-commercial research. At this point, academics seem to ‘sell’ their research as their intellectual products in exchange for research income and research rankings.

Figure 5.4 Four BSC-like Perspectives



The teaching and developing perspective works as the customer dimension since this dimension concentrates on enhancing students’ learning, education experience and career development. Students nowadays are ‘respected’ as customers by this case university. Different programs, such as the MBA program and international exchange projects are designed to fit students’ varying needs for them to hunt for good jobs after graduation. This case university is inclined to attract as many international students

as possible since international students' financial contribution stands at over 10% of total income. The leadership perspective is like the innovation and growth dimension, and this perspective is to help academics to identify their shortcomings for improvement, such as insufficient preparation for teaching or negative feedback from students. However, for professors, they are required to sharpen their influence and leadership both nationally and internationally in their research fields, thus in turn largely strengthening the reputation of the university.

As stated before, PMSs, such as the BSC, have come to shape and dominate the direction and purpose of the academic labour process, causing the emergence of academic capitalism since these surveillance mechanisms have been utilised in this sector. The 'climate' changes in UK society, together with adopting these systems in universities, have made academics restrict their work to duties, activities and behaviours which could provide the greatest visible and measurable outcome for the lowest risk and least effort (Willmott, 1995). To put it another way, matching their criteria has become relatively more important than the substance of the work itself. Academics are 'encouraged' to get involved with commercial activities to bring more funding to universities as an ultimate goal through research or knowledge exchange, and this whole process is monitored by performance measurement systems. In terms of my context, I deem that the PMSB is a stronger vision than the PMSA used by the case university. This is probably because academics, especially professors, can probably secure more financial income than anyone else in the university. The PMSB is claimed to be a fair and transparent system to differentiate professors' performance and link their salary to their activities, but I would like to argue that this system is used by senior managers in the university to alter the culture of the university and reconstruct the subjectivities of academics (or self-identify). It could be predicted that in the future a revised PMSA or PMSB might be designed and used to measure junior and senior lecturers'/readers'/associate professors' performance respectively.

To conclude, increased managerialism, academic capitalism, fierce competition among higher education institutions and the change in academics' self-identify and evaluation have given performance measurement systems a very high profile in universities. Universities now function more like a business, and as a business, they have to be efficient and effective in line with the capitalist view. Here, it must be pointed

out that in the case university some panel members of the PMSA and the PMSB are only business-oriented and they might have no academic experience, so the question is to what extent they understand academia without the relevant background and based on what criteria or standards they designed these dimensions with associated indicators. The important point here is that both the PMSA and the PMSB are like the BSC, which is mainly boosted by power, income and control. In fact, it is the interest groups who make full use of the BSC to maximize their financial outcomes. Similarly, this can be applied to universities as well. However, these two systems, especially the PMSB, are still new to staff members, and there was no research done in this case university to explore people's perceptions towards these two systems and how they perceive the power relations behind these systems.

Having investigated the funding system and measurement systems in the UK as well as the governance in the case university, I now proceed to present my findings and analysis in the next chapter.

Chapter 6 Findings and Analysis of Power Relations in the Case University

6.1 Introduction

In Chapter 5, an important implication was highlighted that performance measurement systems (PMSs) have been used more frequently under neo-liberalism by higher education institutions to control and monitor faculty members' performance in different aspects. As argued before, PMSs are not just simple accounting technologies, but tools for management teams to manage people in a particular context through decision-making, agenda control or/and control over beliefs. These systems have caused significant changes to the mentality and legitimacy of higher education, such as educators' perceptions, thoughts and behaviours, thus gradually replacing the traditional ideology of higher education (Parker, 2013). Building on this implication, this chapter aims to represent the findings and analysis of power relations embedded in both the PMSA and the PMSB in the case university. Steven Lukes' radical framework is applied as the solid theoretical foundation to demonstrate how the three dimensions of power were identified and how PMSs were exploited by senior management team to control faculty members. Due to the complex nature of power and to avoid repeating examples, I favour demonstrating my findings followed by the discussion immediately after each sub-section. Before showing the findings, three research questions should be reviewed:

1. How does power work in the universities and does ideology inform PMSs in the higher education sector?
2. How do faculty members, including operational managers, teaching and non-teaching members feel about PMSs utilised by the management team in the case university?
3. What understandings in terms of political and economic interests do senior managers have?

According to my main findings, there are several brief answers to each research question. For the first question, it is identified that the PMSA and the PMSB used by the case university serve as a kind of medium to manifest three dimensions of control (power), including the first dimension of power over decisions, the second dimension of power over political agenda and the third dimension of power over interests. A full consideration should be given to the nature of power that three dimensions are not *mutually exclusive* but *interchangeable, exchangeable, transformable* and *rotational*. Therefore, my findings empirically confirmed Lukes' argument that the most insidious and strongest type of power is not the observable use of power in the first and second dimensions, but the third dimension of power. It is because the third dimension of power enables the powerful to alter the culture (a form of ideology), 'guiding' employees to focus on what is important to them by constructing a reality or a rationality for people to internalise their roles. For example, most PhD students have learned from their supervisors that publications and searching for funding are the most essential responsibilities to succeed in the case university.

In terms of the second research question, it is suggested that the PMSs implemented by the senior management in the case university did not exert positive influences on most faculty members, including operational managers, academics and administrators. In fact, most of them not only felt the managerial control, but also recognised what 'values' senior managers want to achieve. Indeed, PMSs might not affect administrators' work significantly because these people are playing a supporting role in the university to keep the university operating smoothly. They also turned out to be the most 'silent' group of people with minimal data sources, and one of them claimed that they had their own 'stories' but were reluctant to share these with me. In contrast, PMSs did to a large extent influence and even change academics' behaviours and focuses, thus leading them to create a 'neo-environment' for their PhD students to learn and 'digest'. Besides this finding, both operational managers and academics have developed their own understanding of PMSs in the case university, and most of them mentioned their overt key issues, less recognisable or covert issues, and the managerial barriers that they were facing. Bearing this in mind, I concluded that these managerial barriers literally transformed current key issues into potential issues or latent issues, and managers either make these barriers too difficult for faculty members to participate or take inactions to keep these issues off the agenda. However,

although faculty members were ‘bombed’ with various overt and covert issues, we can never deny their positive and active attitudes and participation towards their work.

With respect to the third research question, the findings indicate that there were some serious disconnections between academics’ actual work and the work (i.e. university values) expected by the senior management team. In reality, senior managers preferred academics to concentrate on pursuing research funding and quantitative achievements, but most academics would still emphasise the necessity and responsibilities of quality teaching and humanity-related work. From the political and economic perspective, the senior management team tend to utilize PMSs to change organisational culture and make faculty members to work towards organisational goals. That is why the senior management have introduced a more tailored control system called PMSB exclusively for professors to make the most of professors’ academic and social position as well as their talents. Apart from this finding, commercialisation and its related changes in ideology were ongoing in the higher education sector. This is because PMSs were used to alter people’s focus of work, and some academics even predicted that the senior managers might add more and more indicators or targets into the PMSA in accordance with their political or economic interests.

After a preview of the primary findings, the structure of this chapter is organised as follows. In section 6.2, it will revisit Lukes’ theory of three dimensions of power, where a table about the key features of each dimension of power will be summarised. Key features include main assumptions, identification of power mechanism and real interests and justification of power attributions for each dimension. The following three Sections, including 6.3, 6.4 and 6.5, will represent and analyse detailed findings based on Lukes’ theoretical framework to demonstrate how the PMSA and the PMSB were used by senior managers and operational managers to control their employees from three dimensions, and why these performance systems did not pose positive impacts on employees. Section 6.6 will outline the commercialisation and the changes in ideology in the higher education sector from the political and economic perspective before reaching a conclusion for this chapter.

6.2 Theoretical framework of power

As previously explained, Lukes (2005: 37) defined the concept of power by claiming that 'A exercises power over B when A affects B in a manner contrary to B's interests'. In my view, the radical framework requires researchers to look at two main parts of this definition, including A's approaches to control and B's interests towards A's control. Hence, Lukes (2005: 16-29) put forward three views about how A, as the powerful, obtain compliance over B, as the subordinates, via control over decision-making, control over the agenda and control over beliefs and interests. It must be pointed out that this framework does not concentrate on asking why A want to secure compliance over B, but on how A exercises power as well as the impacts of power on the political procedure. That is why this whole theory is more like a critical and an agent-oriented method to power, and understanding how agents feel, think and perceive in the process of participating political events is the essential point of this theory.

However, before looking at the key features, two tricky points about this theory need to be mentioned. Firstly, due to the nature of power, three dimensions are interchangeable, exchangeable, transformable and rotational. What I mean is that although Lukes gives a clear classification of these three dimensions of power, it is very difficult to separate these three dimensions when analysing data. In other words, researchers should develop a deeper understanding of the 'stories' behind a given context. Indeed, I deem that the implementation of the PMSB in my case study is more like the second dimension of power than the first and third dimensions. This is because my respondents recognised that this PMSB was primarily used to adjust their salary scale and to encourage professors to focus on generating more funding for the university, rather than help them develop themselves. It is not wrong to say it might be the use of the first dimension of power for the senior managers to create this PMSB, but once I get to know how professors perceive this tool, in which case, this decision would be regarded as a non-decision made by senior managers in the second dimension to control the agenda. Again, this non-decision making might be affected by the influence of the third dimension of power because senior managers tend to convey an ideology behind this PMSB to professors that only more funding and numerous publications can lead to promotion. Bearing this point in mind, I have

learned that adopting this theory makes researchers act like ‘film directors’ who will have their own understanding of their data.

Secondly, Lukes did not give any definitions about interests, issues and conflicts. Although Lukes distinguished real interests from false consciousness (see Section 3.4.4), I found it still very complicated to distinguish people’s real interests when analysing data. This is because people can change their mind depending on their mood, emotion, personality and working environment. For example, some respondents said that some colleagues did not like to interact with their students and they would probably need to have a personality transplant to make them become more interested in interacting with students. Nevertheless, it is undeniable that lecturers could become very passionate about interacting with students in certain situations at some time about a particular agenda. At this point, false consciousness and real interests could be exchangeable and transformable. It is the same case with different identified issues in my research. Although Lukes pointed out the differences between key issues, potential issues and latent issues, he neither gave any name or theme to each issue, nor clearly explained that all those issues could be exchangeable. It means a key issue in the first dimension could become a potential issue or a latent issue for the second or third dimension of power. I will explain more about this later in this chapter.

Table 6.1 Key features of three dimensions of power

<p>One-Dimensional View of Power</p> <p>Focus on</p> <ul style="list-style-type: none"> (a) behaviour (b) decision-making (c) (key) issues (d) observable (overt) conflict (e) (subjective) interests, seen as policy preferences revealed by political participation 	<p>Power over decisions</p> <p>Key assumptions:</p> <ul style="list-style-type: none"> - Actors are aware of and free to mobilise their interests within public debate. - The powerful obtain compliance through mobilising resources to prevail in decision-making. Resources include different types of power (e.g. authority and manipulation), rules, position, responsibilities, knowledge, rewards, punishment and experience. <p>Identifying real interests:</p> <ul style="list-style-type: none"> - Real interests can be regarded as the observable (overt) conflict of
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	<p>interests, such as concrete behaviours and opposing views.</p> <p>Exercising of power:</p> <ul style="list-style-type: none"> - Power is exercised through observable decision-making process as the mobilisation of resources.
<p>Two-Dimensional View of Power (Qualified) critique of behavioural focus Focus on (a) decision-making and nondecision-making (b) issues and potential issues (c) observable (overt or covert) conflict (e) (subjective) interests, seen as policy preferences or grievances</p>	<p>Power over both decisions and non-decisions Key assumptions:</p> <ul style="list-style-type: none"> - Actors are aware of but not always feel free to mobilise their interests. - This view of power is about control over the agenda and requiring researchers to understand the bias within the political system. - The powerful need to influence the (structural) bias in order to keep different/opposing opinions off the agenda. Structural bias includes myths, the values, established political procedures and rules/regulations/ political activities (e.g. '<i>rules of the game</i>'). Structural barriers refer to complicated processes or information which restrict participation in decision-making, either by making the procedure too complex, or by limiting the knowledge/information of other agents to participate. <p>Identifying real interests:</p> <ul style="list-style-type: none"> - Real interests can be expressed either as observable preferences or as grievances for preferences that were excluded in the political activity. - Real interests can also be identified through secondary resources, such as agents' accounts of events, rules and regulations, agendas or records (i.e. this requires researchers to apply their judgements). <p>Exercising of power:</p> <ul style="list-style-type: none"> - The exercise of power is observable through the non-decision making process. This requires researchers to examine the structural bias of the political activity to judge who is the less powerful by the bias and the

	extent to which the other actors can affect such bias.
<p>Three-Dimensional View of Power</p> <p>Focus on</p> <p>(a) decision-making and control over political agenda (not necessarily through decisions)</p> <p>(b) issues and potential issues</p> <p>(c) observable (overt or covert), the latent conflict</p> <p>(d) subjective and real interests</p>	<p>Power over interests</p> <p>Key assumptions:</p> <ul style="list-style-type: none"> - Actors may be neither aware of nor feel free to mobilise their own interests. - The powerful control the subordinates through shaping their interests or affecting consciousness, so that the subordinates cannot see any other alternatives. It means the powerful can change rules and strategies to alter the way that people see themselves and others through legitimizing certain interests/demands/behaviours/beliefs in order to prevent the subordinates from challenging such positions. - Power is exercised through action or inaction. The powerful may not be aware of the consequences of their unintended domination, which means power may happen in the absence of conflict. - Latent conflict is working as an indicator of power in the absence of observable conflict or articulated grievances. <p>Identifying real interests:</p> <ul style="list-style-type: none"> - Researchers are required to seek latent conflicts, which are the contradictions between the powerful and the real interests of those they exclude. - Hypothetical questions can be used to find out the subordinates' real interests. This is to examine how the subordinates react to hypothetical opportunities which enable them to escape from a submissive position in the hierarchy. - Researchers should apply their judgement to find out what the powerful want to achieve eventually through PMSs, and then compare these expected results with what faculty members think about. This will

	<p>help researchers to find out if or not these expected results as a kind of ideology have any influence on subordinates.</p> <p>Exercising of power:</p> <ul style="list-style-type: none"> - Although it is more difficult to identify the exercise of power as power can be exercised through action or inaction intentionally or unintentionally, one straightforward way is to look at the responsibility of the powerful. It means we can judge if the powerful are trying to change the organisational culture or replace significant rules through different ways. - Researchers can also assess if the powerful take any inaction to keep some issues off the agenda which led to non-events by questioning the subordinates.
<p>Keynotes: 'It is <i>not</i> the aim of the three-dimensional views to determine an all-encompassing understanding of an actor's real interests; instead, real interests can be understood as a function of one's explanatory framework, which in turn has to be justified' (Lukes, 2005: 148). The radical view remains that 'agents have relative autonomy and the capability to act differently', and the radical framework is not emphasizing situations of total structural determination, but conditions of domination which do not need to be (Lukes, 2005: 52-60).</p> <p>I would like to highlight that because of the complexity of the three dimensions of power, real interests would be assumed as what my interviewees told on the day when each interview took place. However, their real interests could constantly change at any times at any places in different situations.</p>	

In general, **Table 6.1** is developed and enriched based on the features of three views of power suggested by Lukes (2005: 29) (Also see **Figure 3.5** in Section 3.4). The reason for me to form this table is because I am not only keen on justifying the attributions of power, but also inclined to illustrate how I understand key assumptions, power mechanisms and identification of real interests for each dimension. It is apparent from **Table 6.1** that this theory is focused on the attributions of power from two aspects, including power systems and real interests. In Chapter 3, I discussed how power exercises and how to identify real interests, so here I will briefly summarise the identification and justification of power systems and real interests as below.

The first way to identify the attribution of power is to investigate how the powerful exercise power, called power mechanism/system. To seek different power mechanisms, it is important to pay attention to the resources by which the powerful secure the compliance over the subordinates. Resources here include five forms of power (i.e. coercion, force, manipulation, influence and authority), position, responsibilities, knowledge, rewards or political influence and experience. For the first and second dimensions of power, it is considerably easier to identify power mechanisms since both the powerful and the subordinates can see the visible actions and results. Power mechanisms are visible through decision-making process as the powerful would make decisions or take actions to secure the compliance of the subordinates; or through non-decision making procedure to mobilise the structural bias so as to keep potential issues off the agenda. By contrast, it is difficult to identify power mechanisms for the third dimension of power because power can be exercised through actions or inactions, intentionally or unintentionally by individuals or collectivities (Lukes, 2005: 53-54). One straightforward way is to explore how the powerful set up new rules and regulations. It means we can judge if the powerful are trying to change the organisational culture or replace significant rules through different ways. Researchers can also assess if the powerful takes inactions to make some issues non-events by questioning subordinates.

The second way of identifying the attribution of power is to examine social actors' real interests and relevant counterfactuals. As discussed in Chapter 3, Lukes defined 'real interests' as the individuals' 'best interests' without suffering from any influences or other resources (normally meaning A's power). Furthermore, Lukes highlighted that it is *not up to A, but to B* exercising choice under conditions of relative autonomy, especially without A's influence. From **Table 6.1**, I summarised that real interests in the first and second dimensions of power share a common feature that interests can be expressed in concrete behaviour either in making decisions or non-decisions, or affected by other resources, such as political agendas, social arrangements and A's inactions, events and non-events. The real interests in the third dimension, however, is apparently neither observable in conflicts of interest, nor expressed as grievances, and agents are assumed to be neither aware of nor free to mobilise their real interests. Therefore, Lukes suggested that exploring *latent conflicts* can be a good way to

identify the contradictions between the dominants' interests and the subordinates' interests which were excluded by the dominant.

At the same time, Lukes (2005: 56-59) advocated that researchers should also fix attention on *relevant counterfactuals*, which are the expectations or examples that subordinates would have done differently without suffering any influence of power. It means, identifying counter examples is another way of reflecting actors' real interests. However, we should consider that 'it is *not* the aim of the three-dimensional views to determine an all-encompassing understanding of an actor's real interests; instead, real interests can be understood as a function of one's explanatory framework, which in turn has to be justified' (Lukes, 2005: 148). Again, looking for latent issues and relevant counterfactuals is not the only way to identify the real interests of the third dimension of power, which indicates that researchers need to justify if they have other ways to find out actors' real interest as the third dimension of power.

Based on the key features of three views of power, a structure for the next three sections 6.3, 6.4 and 6.5 is formed to present my findings and analysis. This is to explain how the senior management team control faculty members through PMSs from each dimension of power, and why the PMSs adopted by the case university did not pose positive impacts on faculty members but successfully affected their thinking and behaviours from different dimensions of power. The first dimension of power indicates that the senior managers exercised their power through the implementation of PMSs to make decisions. This is achieved by the application of their force and authority. Faculty members were fully aware of senior managers' disciplinary control and they dare to venture their key issues and conflicts caused by this power mechanism. The second dimension of power entails that the senior managers used the PMSs to make non-decisions, which is accomplished by the exercising of their authority and manipulation to mobilise the structural bias. It means, the management team made the structural barriers either too difficult for faculty members to participate or too bureaucratic for faculty members to keep their potential issues off the agenda by themselves. At this point, faculty members were aware of these structural barriers and their interests were expressed as their preferences or grievances, but they could not feel free to mobilise their interests.

The third dimension of power suggests that the PMSs were used by the senior management team to control beliefs and interests. This is achieved by their influence and authoritative decisions, so that faculty members' latent issues were kept off in the first place; in the meanwhile, a kind of ideology among faculty members was conveyed by the management team. This dimension of power is more subtle than the first two dimensions because agents, including the powerful, may not recognise the operation of power; however, most faculty members recognised what kind of ideology was preferred by senior management. Therefore, in the next three sections, detailed findings and analysis will be presented for each dimension of power.

6.3 The first dimension of power over decision-making

The first dimension of power assumes that actors are aware of and free to mobilise their interests within the public debate and the dominant obtain compliance through mobilising or adopting various 'resources' to prevail in decision-making (Lukes, 2005: 16-19). Resources here include different types of power (e.g. authority and manipulation), rules, knowledge, experience, reputation, reward and punishment. The mechanism of power in the first dimension can be expressed as concrete, observable decision-making, and 'decisions' here include 'direct', i.e. actual and observable, *conflict* (Lukes, 2005: 18). This dimension of power entails that senior managers exercised their power to decide to implement PMSs and take advantage of them to prevail in decision-making. Indeed, indicators were designed through the top-down level, and it is the senior managers who designed indicators for the University Principal, and then from the Principal to middle and operational managers. This is largely achieved by the operation of their overt force and authoritative decisions embedded into PMSs.

Meanwhile, my findings confirmed that faculty members, especially operational managers and academics were fully aware of senior managers' disciplinary control and they dare to venture their key issues and conflicts caused by this power mechanism to their line managers and even to the Dean of each department. However, faculty members normally belong to the powerless under-structure of the university, and most of their key issues either remained unresolved or gradually became potential/latent issues in the long run. My findings further supported that despite faculty members recognising the first dimension of control from the senior management team, most held positive attitudes and active participation towards their daily work.

6.3.1 Managerial control over decision-making through PMSs

The first dimension of power starts by exploring who makes decisions and how the decisions are made. Hence, I started with asking operational managers who decided to implement PMSs in the case university, before questioning faculty members who decided their indicators and targets for their PMSs and how the decisions were made.

To answer these questions, it is essential to develop a good understanding of what resources each group of people have in the university.

Table 6.2 Who decided to use PMSs in the university?

MA01	The Principal initiated and each Dean implemented it in different schools, and then it comes down to my line manager and then to me.
MA02	It is the university's decision from top-down.
MA03	The PMSA is a university system and it has been developed and run by the HR department before I came into the university.
MA04	I don't know who decided to use the PMSA but I think it might be senior managers, and the Principal and some committee members who made the decision together.

Table 6.3 Who decided your indicators and targets?

Operational managers (MA)	<p>MA as the subordinates</p> <p>MA01: It is the Principal who decides my targets.</p> <p>MA02: I set my own target and discuss it with the Dean; Senior managers decided indicators.</p> <p>MA03: From senior managers and the Principal down through to my line manager about targets.</p> <p>MA04: Senior managers, the Principal and some committee members decided indicators.</p> <p>MA as the powerful</p> <p>MA01: I set the targets of the PMSA for my employees and I will have a discussion with them; A process of mutual decisions between employees and their line managers</p> <p>MA02: PMSA was the university's decision from top-down to me and my employees.</p> <p>MA03: It is a 'two-way' process.</p> <p>MA04: (Not mentioned)</p>
Academics (ACA)	ACA01: A 'two-way' decision between me and the Head of Department

	<p>ACA02: Me and the Head of Department</p> <p>ACA03: The Head of Department</p> <p>ACA04: The Head of Department</p> <p>ACA05: I have never been given any indicators or targets</p> <p>ACA06: Me and my reviewers</p> <p>ACA07: Indicators were designed by the university and the targets and objectives were given by the Head of Department</p> <p>ACA08: My reviewers and the Head of Department</p> <p>ACA09: The Head of Department</p>
<p>Administrators (ADM)</p>	<p>ADM01: The Head of Department</p> <p>ADM02: One professor and a senior staff member (each year could be a different person)</p> <p>ADM03: My line manager and we will make the decision together</p> <p>ADM04: Line manager</p> <p>ADM05: Both my line manager and I both decide my indicators and targets each time</p> <p>ADM06: Fortunately, I get to decide my own indicator and targets</p>
<p>PhD students (PhD)</p>	<p>PhD05: Two supervisors</p> <p>PhD06: Supervisors</p> <p>PhD07: Supervisors</p> <p>PhD08: Two supervisors</p> <p>PhD09: It is the panel who decides on my progress</p> <p>PhD10: Largely depending on my primary supervisor</p> <p>PhD11: Reviewers from the department</p> <p>PhD12: Both me and my supervisor</p> <p>PhD13: My supervisors</p> <p>PhD14: My primary supervisor</p> <p>PhD15: My supervisors</p>

Operational managers

It is apparent from **Table 6.2** that the PMSA was initiated and launched by the University Principal and supported by the senior management team and all kinds of committees. It is the HR department who is responsible for running this system. MA04 who is a professor and also a Head of Department explained that:

'The purpose of adopting this system is to keep people moving forward and focusing on what they are required by the university. It is not only good for the development of the university, but also good for people's future career.'
(MA04)

Similarly, MA02 who has been working as a faculty manager in a unit for over 20 years expressed that *'The PMSA came into the university maybe 7 years ago, and this PMSA became more and more formal nowadays'*. Furthermore, MA02 stated that *'We got a good opportunity (this PMSA) to manage staff on a clearer basis since this PMSA investigates what you have done each year and you can set your plans and how you are going to achieve for the next year, and how your achievement suites and supports the overall strategy of the university'*.

As for the second and third questions, 'who decided your indicators or targets, and how the decisions were made', four groups of interviewees were required to identify those who they needed to discuss their targets or indicators with in **Table 6.3**. When working as the subordinates, MA01, MA03 and MA04 had the same answer that the Principal, senior management team and some committees designed the indicators for the PMSA, and it is the Principal who decided their targets. However, MA02 stated that *'I set my own targets and I discuss them with the Dean; however, it is the senior managers who decided my indicators'*. On the contrary, when playing the role of the powerful, MA01, MA02 and MA03 all said that they decided the targets for their employees in their unit or the department. MA03 further explained that *'It is actually a procedure of mutual decisions between me and my employees or between employees and their line managers'*. This decision-making process is from top managers to operational managers, and then to their employees.

Academics, Administrators and PhD students

With respect to academics in terms of their targets, ACA01, ACA02, ACA03, ACA04, ACA07 and ACA09 all agreed that it is a 'two-way' discussion between them and their Heads of Departments. ACA08 added that *'It is my reviewers and the Head of Department who decided my targets'*. However, ACA05 who has been working for over 17 years stated that *'I have never been given any indicators or targets'*. Compared with academics, ADM03, ADM04 and ADM05 as administrators stated that both they and their line managers decided their indicators and targets. The Head of Department got to decide ADM01's targets each year, while ADM06 said *'Fortunately, I get to decide my own indicators and targets'*. For PhD students, it is interesting to find out that most agreed it is their supervisors who decide their progress. PhD13 emphasised that *'my supervisors decided my progress, which is not negotiable'*.

Discussion

The findings above confirm that the first dimension of power suggests that senior management decided to implement PMSs and a 'two-way' discussion was mainly used between line managers and employees to make decisions about targets and indicators. Being relatively powerless, most faculty members, including operational managers had the sense that it is the Principal and senior management team who made the decision together to implement PMSs in the university, but none of them mentioned if they had any chance to participate in the process of deciding to adopt the PMSA several years ago. Indeed, MA01 and MA02 shared a similar perspective:

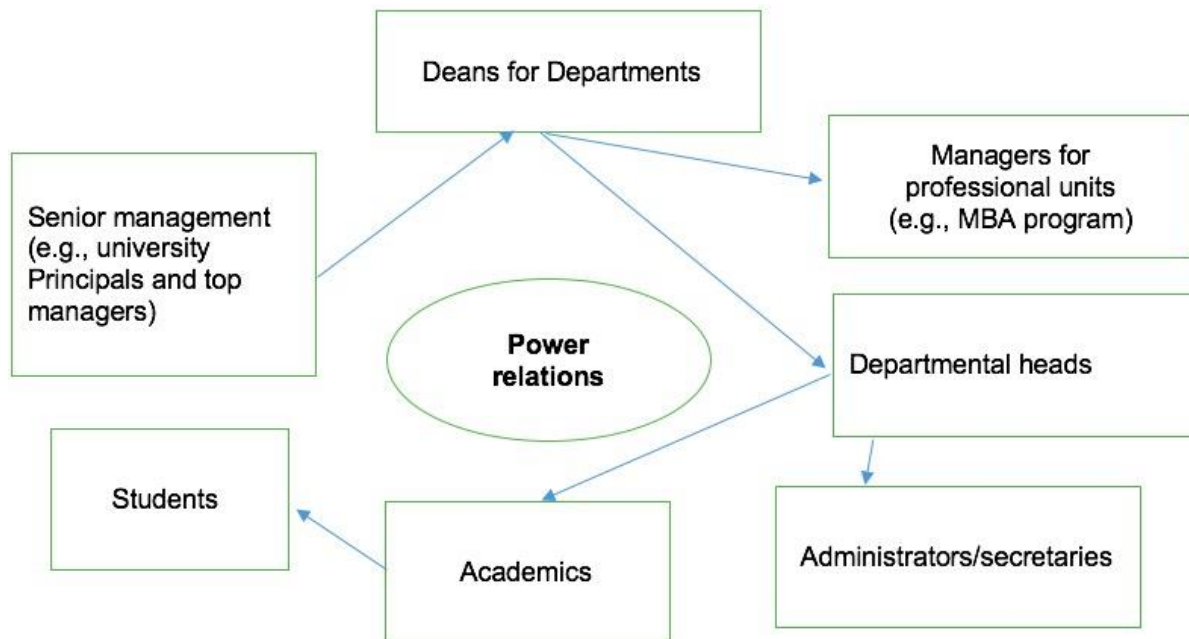
The PMSA is like 'Grandfather clause', which means 'the adoption of old rules applying to the existing situations, and people, especially those who have power in an institution tend to use it to control and measure their employees' behaviours and performance'. (MA01)

'Before the PMSA, we had an annual review each year, but the PMSA is more and more formal than previous annual reviews'. (MA02)

However, MA02 stressed that *'There is a huge difference between academics' and administrators' indicators in terms of measuring their performance'*. This can be referred to Section 5.5 about performance governance in the case university. It must be highlighted that nearly all academics' targets and indicators were decided by the Heads of Departments, but only one academic who has been working as a teaching

fellow for over 17 years was never given any targets. It is because there is a large difference between academics on research contracts and those on teaching contracts. I will discuss this later in this chapter. Again, administrators' performance targets were also decided by the Heads of Departments or their line managers, and their line managers could be academics or more senior administrators in their departments.

Chart 6.1 Power relations inside departments and professional units



In accordance with the findings, **Chart 6.1** was formed to illustrate the power relations in university departments and professional units. These power relations can be understood as bureaucracy established in the university, and the senior management team exercised their power as force and authority. Furthermore, force and authority could be *rotational* and *transformable* in the first-dimensional view, and it is these power relations that would justify the first dimension of power over decision-making. At this point, faculty members could see who made overt decisions to implement PMSs and who decided their indicators and targets in **Chart 6.1**, and they could even sense how the decisions were made. This evidence can be linked to previous literature, such as Chenhall (2005) and Zangouinezhad and Moshabaki (2011). These previous researchers explained that in their case universities, senior management decided to adopt a BSC-alike performance measurement system. Zangouinezhad and Moshabaki (2011) highlighted that universities nowadays should use a kind of PMSs because the stress for the continuous development from outside and inside university

has led senior management teams to focus only on making effective decisions. For instance, senior managers believed that by adopting PMSs, they could not only draw faculty members' attention to the university strategies and values, but also achieve quantitative results and measurable income (Chenhall, 2005). This managerial idea has been deeply embedded into universities and their power systems as the essential core, which works as a strong challenge or 'threat' to traditional university values.

Nevertheless, most previous researchers either paid a lot of attention to how senior management utilised their PMSs in the universities or spared no effort to introduce their own PMSs framework. They seemed not interested in exploring how faculty members felt about this power mechanism and if faculty members ever rebelled or mentioned any observable issues caused by PMSs to their line managers or the Heads of Departments. Hence, I narrowed this gap in the existing literature by presenting the findings of these two parts in the next two sections.

6.3.2 Faculty members' awareness of managerial control

The findings in this section suggest that most faculty members, especially operational managers and academics were aware of managerial control through PMSs, and their overt rebellion could be one of the crucial ways to justify their recognition of the first power mechanism. Compared with the power exercised by senior or middle management, faculty members did not have much influence on this system and they could not feel free to challenge or change senior managers' decisions. That is to say, faculty members were unlikely to be the winners in this 'war' between them and the university system. Firstly, they were all hired by the university and their positions strongly determine that they were not in a good position to affect senior managers' decisions regarding what kind of PMSs they want to use and how to use them. Secondly, we should look at the resources that faculty members have respectively. Operational managers had resources, such as seniority, extensive working experience, good capability and skills but they were subject to the middle and top management team. Although most of my academic interviewees were professors and they had their resources, such as national or international reputation, a lot of knowledge and perhaps industry experience, they were subject to operational managers, for example, Heads

of Departments. Administrators play an integral role in this system and they would perhaps support rather than challenge any decisions made by the senior management team. Nonetheless, there is no denying that they could at least, to some extent, make the most of their resources to mobilise or negotiate with their line managers about their indicators and targets.

Operational managers

In general, although the senior management designed their strategies and values, people at different levels have their related objectives and goals for their PMSA and they also have their own rebellion thoughts or experience. There are several examples which show operational managers' awareness and rebellion towards PMSs and senior management's control. MA01 advocated that the PMSA used by the university has a significant flaw because she was not sure if this system was effective between different levels. As a manager, she is leading a team of people and she also has her line manager from the top chain, but she expressed that:

'I was not privileged as a manager. If my employees did not want to do the tasks or did not manage to finish the job, I would have struggled'. (MA01)

For example, she had an ex-employee who was an 'old hand' and 'rebelled' against his tasks by saying '*I am not doing it*'. As a consequence, her ex-employee's rebellion caused her oral rebellion because she was not paid to do extra work but she needed to deal with this 'mess' caused by this employee. In the end, she has had to ensure that all the services were delivered on time; otherwise, she would be in trouble due to this system. On a similar note, MA02 recognised the control by claiming that:

'It is the organisational structure and bureaucracy which gave us a lot of work to do. We did not get to decide if we can take all of these activities. In other words, this university bureaucracy, together with the fact that people absorb their tasks in the system, which caused us to have a lot of work'. (MA02)

As a manager, MA02 was given more and more administrative work each year because some people, including her colleagues and line managers in the university were acting as 'portfolio creeps' and they knew how to absorb their tasks. Portfolio creeps refers to those who know how to do more by doing less. This led to the

performance of her team dropping off since they had too much work to do and they could not get everything finished. The rebellious thought also occurred to MA03, who deeply sensed the control and she pointed out that the PMSA system is not as good as senior management team described. She described how she feels about this system:

'I was not well-supported as a manager by either my employees or my managers ... and the (PMSA) system actually focuses on generating income and cutting costs rather than people's development'. (MA03)

Academics

Besides operational managers, most academics as interviewees in my research were also fully aware of the senior managers' control through PMSs. This is largely because they are the main subjects of this measurement system and how they perform is closely associated with the academic ranking of the university. ACA01 is a well-known professor in his research discipline and he has been working for the university for over 18 years. He expressed his rebellion about the control system that:

'The system was created to keep constantly pushing and pushing till you cannot work, and the reason why managers to implement such system is because they would probably get a bonus for their targets based on our performance'. (ACA01)

'I really don't understand why they are so obsessed with research outputs and related targets. 10 years ago, I was still doing great without this kind of performance system and I don't need to be measured by this kind of performance system. I think most academics would agree with me at this point'. (ACA01)

It is true that nearly all academic interviewees in my research held the same opinions of PMSs. ACA03 was a senior lecturer and has worked for the university for one and a half years, and he pointed out that the targets given by the university were extremely unrealistic for academics, especially young academics. ACA03 believed that some academics mentioned this issue to the senior management team but *'Nothing happened and nothing was changed'*, and he has not received any feedback from the HR department so far. This idea was further supported by ACA09, a young academic, stating:

'The contract setup is not compatible with academics' real work. The university seemed to put me in a 'jail' and if I want to be released from this jail, I must complete my targets'. (ACA09)

To illustrate, ACA09 stressed that indicators do fit the situation most of the time, but not always. The university develops indicators to fit everyone across the whole organisation. For example, if academics are doing research in pharmacy and biochemistry, they could work as a team in the laboratory. If someone gets a publication, everyone in the team will have their names in that paper. Subsequently, such researchers could have numerous publications at the end of their career, while one famous accounting professor has 30 publications in the accounting discipline. To put it another way, she strongly sensed the control over indicators and targets, and the PMSA does not take different situations and jobs into account. She mentioned this conflict to some senior managers, but *'nothing happened in the end'*.

Administrators and PhD students

Compared with operational managers and academics, the rebellion among administrators and PhD students was less obvious. ADM06 was the only administrator who revealed her awareness regarding her targets and managerial control. ADM06 played an administrative role but she needed to do technical work. Due to changing work requirements, she was asked to bring income into the university. She stated that *'I have a lot of administrative and technical work to do each day, and my post cannot be financially independent'*. She filled the PMSA form and explained why she could not bring enough income to financially support her work from outside the university. For PhD students, the only control was from their supervisors or the department. PhD05/PhD06/PhD08/PhD10/PhD11/PhD12 claimed that they were given extra work to do by either the department or their supervisors, but these additional tasks, such as teaching, marking or helping at conferences were not compulsory. Instead, PhD08/PhD10/PhD12 held positive attitudes towards these tasks by maintaining that additional work could help them become more familiar with academic work and life.

Discussion

Based on the above findings, it appears that most faculty members, especially operational managers and academics were aware of managerial control through PMSs, and their rebellion open to the public is to show their recognition of the first

power mechanism. Under the control of senior or middle management, faculty members did not have much influence on this system and they could not feel free to challenge or change senior managers' decisions. In effect, MA02 has been working for the case university for over 20 years, but the resources, such as seniority and significant work experience that she has did not grant her much power to deal with the issue of 'portfolio creeps'. What is worse, an increasing amount of work was thrown at her by her colleagues, and even line managers, who knew how to mobilise the resources. Besides operational managers, academics have developed a strong awareness of managerial control through the PMSA and the PMSB, but they were not able to challenge managers' decisions, including the Head of Department. For instance, professor ACA01, with 18 years' work experience and reputation, did not give him much power to change managers' decision about PMSs. Young academic ACA09 ventured the conflict about her targets to senior managers, but she felt hopeless because *nothing happened* in the end. Compared with academics, only one of the administrators expressed her awareness towards management control, while the rest remained 'silent'. Nevertheless, only PhD students held positive attitudes towards academic control and their progress. Here, I must point out that the first dimension of power is also supported by concrete and observable issues and conflicts between senior management and faculty members. More examples about the exercise of the first power mechanism will be shown in the next part.

These findings can be explained by previous literature. Both Nørreklit (2003) and McDevitt *et al.*, (2008) advocated that faculty members could develop a strong awareness of power control since the control model is a hierarchical top-down model and senior managers are using a very strong bureaucratic system, such as the PMSA and the PMSB to manage them. Nørreklit (2003) regarded PMSs as a kind of performance 'art' for management because PMSs are an open 'book' for managers to construct their own 'values'. Moreover, McDevitt *et al.*, (2008) deemed that it is this top-down hierarchy that largely determines what kind of perspectives and indicators that the senior management team want to use. A similar idea was shared by Lawrence and Sharma (2002) who recognised that PMSs serve as the disciplinary power (the first dimension of power) over the faculty members in line with top managers' real interests. These interests are normally market-based and goals-driven; at the same

time, there is a steering mechanism which constantly 'pushes' faculty members to be more productive.

6.3.3 Concrete, overt issues and conflicts about PMSs

According to Lukes (2005: 18), in the first dimension of power, it is assumed that the 'decisions' normally include 'direct', actual and observable conflicts. Dahl (1958: 466-467, as cited in Lukes, 2005: 18) further emphasised that the key issues are manifested through actual disagreement in preferences among two or more parties. In other words, besides exploring overt rebellions among employees, searching for concrete, overt issues and conflicts is another essential way to identify the first-dimensional mechanism of power and to justify faculty members' awareness of managerial control. As mentioned before in this chapter, Lukes did not give clear classifications and definitions about different issues, including key and potential issues. To overcome this flaw of Lukes' theory, I used keywords to classify each issue according to different themes when coding initial data. My findings suggested that operational managers, as the powerful, had several serious issues about the PMSA or its related issues, such as their irresponsible/stubborn employees, minimal feedback from HR or senior management, lack of efficient ways to handle issues. Academics also perceived some key issues caused by the PMSA or the PMSB, consisting of quality teaching, quantitative achievements, funding issues and unfair treatment of employees on different contracts. PhD students also ventured several issues about their progress, such as quality writing, delayed feedback from their supervisors and issues about their research. In contrast, no overt issues were highlighted by administrators at all.

Operational managers

For operational managers, there are several serious issues caused by or related to the PMSA. The first key issue is that the PMSA documents are very clear, but when it comes to real work, people may not take their responsibilities seriously. For example, it is difficult to get senior employees to apply this PMSA system and to give them new targets and tasks. She described a situation in her unit where two senior employees were not happy to take on new tasks, despite being a requirement in their PMSA forms.

What is worse, one senior employee even showed her 'funny' attitudes and kept telling her *'I just do what I used to do'*. A similar situation occurred to MA02's and MA03' units respectively. MA02 stated that some employees in her unit neither work actively, nor accepted new tasks. Despite being told many times, they still did the same tasks in the old way. Another issue in her unit was that there was an employee who knew how to absorb her tasks with reasons. MA02 explained that she knew why this employee did not do the job, but it would take her a lot of time to go through the confrontation process and find out reasons. However, she highlighted that she also knew that *'Nothing would happen after this process'*. She stressed that:

'This issue about senior employees and someone absorbing tasks has been there for a long time, but the PMSA system could not tackle it. Although the university gives you some guidance, it is really time-consuming to get issues like this sorted out by yourself according to your current situation'. (MA02)

The important point here is that there is no efficient way to show operational managers how to cope with these issues and it is difficult to get support from the university. In other words, people's jobs seem to be protected and they are not afraid of losing them due to the work environment of higher education. She explained further:

'I get the feeling that if you are a capable individual, you will get more stuff thrown at you from your employees, colleagues and even line managers. The PMSA has a big gap to tackle regarding any issues related to employees'. (MA02)

The second key issue about the PMSA is that it only looks at the results in the end. Working as a manager for a unit, MA01 learned that the PMSA was such a 'mess'. Although she knew that the objectives and rules were clear to each person, the work situation and environment were complex and different. She explained that:

'Many tasks needed to be completed on time but if you are not supported by your employees or managers, you will have to deal with a lot of issues in order to make programs go smoothly'. (MA02)

To illustrate, MA01 framed two situations. The first example is that a colleague recently has asked for sick leaves a few times, but other colleagues were too busy with their own work at that time and nobody could cover his work. One day, he came into the

office and said he got a new job and wanted to quit. Consequently, this caused an awkward situation for the unit, and other colleagues needed to work harder to get his work covered in the end. However, the PMSA does not take this kind of situation into account, only looking if the unit has achieved tasks before the deadlines. The second example is that the unit needs academics to deliver courses for its programs. One of the employees asked an academic if he needed the unit to do any administration work for him, such as giving out handouts to students. The academic said no to her colleague, but later, that academic came into the office and asked if the unit has given students his reading materials and said that students were supposed to finish all the reading one week ago. Similar situations occurred numerous times, but the PMSA only looked at the results for each indicator rather than the whole process of achieving targets and the 'stories' behind.

The third key issue is that there was a lack of feedback, punishments or rewards after the submission of the PMSA. This viewpoint was shared by MA01, MA02 and MA03, and they would like to know what this PMSA was for eventually. MA01 treated her PMSA seriously as a plan of action and reflection, but she was inclined to know what the HR department uses it for. She has always worked very hard and achieved very good performance, but she did not get much feedback from the HR department. Therefore, she doubted that this PMSA might be a process for employees to do each year. MA03 had the same thought about the PMSA because his team overachieved targets but received no feedback from the HR department. He asked his line manager for feedback and see what they do could lead to rewards from the university. Unfortunately, his unit had not received any rewards from the university so far.

Academics

Apart from the operational managers, academics have also been confronted with some overt conflicts and issues related to the PMSA or the PMSB. The first observable conflict could be considered as the disconnection between the actual work and the work desired by the senior management team in terms of teaching. ACA09 claimed that quality teaching is probably not the essential part for any performance measurement system and the senior management team do not care if someone is a responsible teacher or delivering quality teaching. Instead, what they (senior management) care about are students' attendance and the number of graduates each

year. ACA02 who is a professor and has been working for the university for 10 years explained that nowadays not many senior managers care about how well students' study for each course. It is because the university REF shifted people's focus from teaching to publications. In line with this change, academics perhaps also started paying less attention to students. On a similar note, ACA03 and ACA04 stated that

'The PMSA was giving me the impression that the senior managers put too much emphasis on research and they will not check how academics are doing for their teaching ... It may take some time for them to recognise the importance of teaching'. (ACA03)

'The university offering 'quality teaching' sounds like a slogan to me'. (ACA04)

Moreover, ACA06 and ACA08 as professors with over 15 years of working experience hold the same opinion that the problem with the PMSB is that teaching is not the key area. ACA08, a Head of Department, framed an example that academics could easily say that they have done good teaching work, but they might spend little time with students, such as not replying to students' emails, not giving out any handouts or giving students little feedback about their assignments. While working as a Head of Department, ACA08 deeply understood this conflict or issue could never be fixed because *'if you want to get this conflict sorted, you will probably need to change the whole measurement system for higher education or change peoples' personality'*. Although there is a survey called the National Student Survey, it is mainly used to give universities a ranking and it is not looking at every single academic's teaching performance. Therefore, based on his working experience, ACA08 highlighted that the senior managers should consider quality teaching as a requirement other than a measurement, or this issue will be there for good.

The second observable issue is about quantitative achievements. There is no doubt that this issue was primarily caused by PMSs, which only look at the quantitative results and probably ignore any procedures or the quality of the works. In fact, academics normally spend time producing intelligent 'works', such as publications or conceptual works. Nevertheless, the interviewees felt that senior management seem not to value the time that is used to think and the process of creating the work. Instead, they focus on time and the results. Hence, ACA01 expressed his frustration that:

'They (senior management) try to join every essential measure which matters to them under one perspective, so that the whole system only looks at quantitative works in the short-term. This, in turn, has put academics in an awkward position that they not only got less chance and time to think about their research, but also became worried about their targets'. (ACA01)

As a junior academic, ACA09 started her career for one year and she was stressed with the target of publication expectations because if she wants to pass her probation, she must successfully complete her target. In her contract, she does not have specific indicators to show how she could pass her probation; however, she was told to have three publications within three- or four-star journals during the period of probation. This target made her confused about what a good lecturer is. She has got the impression that only getting enough publications with three- or four-star journals could make her a good lecturer. She stressed that:

'I am not the only one to complain about the publications. If they (senior management team) only look at the number of publications, academics are having a very stressful life'. (ACA09)

The third issue is about funding. Most academics mentioned that they are required to bring funding into the university as part of their indicators. ACA06 is a professor with a significant volume of publications and he suggested that the university 'value' is very narrow since the PMSB implies that only good publications and big income can help academics get a promotion. That is to say, the senior management team conveyed an idea that they mainly look at indicators, such as research income, income through knowledge exchange and publications. However, they did not consider what academics do for their jobs. This idea was further explained by ACA09, who felt that there is a huge difference between academics in social science and natural science. Academics in the engineering department might find it easier to obtain a big income from funding institutions for their projects, while it is much more difficult for academics from business school to secure a lot of grants. Indeed, ACA02 and ACA08, who are from the engineering department expressed that they were never worried about bringing funding into the university from research intuitions or the industry. On the

contrary, academics in the business area can probably obtain limited income for doing knowledge exchange or teaching more programs.

Different rules about academics who are on different contracts is the fourth issue. ACA05, who has been teaching in the university for almost 17 years, got the impression that people on teaching contracts are somewhat neglected by the management team and the path for them to get a promotion is not clear. In effect, ACA05 was the only interviewee who is on a permanent teaching contract. She described the process of progression and promotion as being different from people who are on teaching and research contracts. It is because the rule for the progression and promotion is relatively clear at the beginning for those academics who are on a teaching and research contract. However, she found that there is no clear pathway for people who are on teaching contracts to get more recognition and promotion for their work. Unfortunately, her application for a promotion got rejected by the system of the university and she stated that:

'For the staff on the teaching contract, it is just a form filling exercise. You show your capability to your reviewer and even the university, but you don't feel like you are going somewhere'. (ACA05)

Administrators and PhD students

Compared with academics, none of the administrators expressed any overt issues or conflicts. Only ADM01 claimed that *'We do have stories but we don't tell you'*. For PhD students, they did not have many overt issues or conflicts with their supervisors. The first overt issue is about feedback. PhD11 claimed that he could not get timely feedback because his supervisor was always busy, so he needed to wait for a long time until his supervisor got back to him. The second issue is about research methods and theories. For example, PhD09 needed more help with his math as he could not understand how to use a formula. The third issue is about quality writing. PhD08 was asked by his supervisor to improve his writing to ensure that his writing can be good enough for publications.

Discussion

The examples in this section illustrate observable, concrete conflicts and issues caused by PMSs between senior managers and faculty members. The senior management team in the case university exercised the first dimension of power to make decisions over people's indicators and targets regardless of faculty members' resources, such as seniority, reputation and work experience. The faculty members were not able to mobilise their interests, so they had their own overt issues and conflicts. Here, I would like to emphasise that conflicts could cause issues, and issues can also trigger conflicts. The operational managers, as the powerful, had three serious issues related to the PMSA, including irresponsible/stubborn employees, a lack of flexibility to tackle issues and minimal feedback from the HR department. Academics also complained about the observable issues caused by the PMSA and the PMSB, and these issues include the disconnection about their work, quantitative results, funding issues and unclear pathways for promotions. Even if they have all talked to the senior or line managers, these issues remained unresolved. Administrators kept 'silent' in this part, and I assumed that they took inaction to exclude themselves from the conversation.

These findings can be linked to Jordan and Messner's (2012) study about how faculty members feel about performance indicators. Jordan and Messner highlighted that PMSs are probably coercive as they are 'complexly and strongly bound up with some issues of hierarchy and performance evaluation'. While the operational managers could work as the powerful in their own units and make some decisions, senior management would still like to develop a very strong focus on a certain set of measures or strategic values. This kind of control would unintentionally or intentionally trigger different issues, tensions and dissatisfaction among faculty members. Consequently, they concluded that organisations, such as universities, are complicated places with hardly complete harmony and at some point, management control is regarded as more coercive than enabling. However, it does not mean it has to be coercive all the time, and we should not ignore counter examples since faculty members could show real interests by reflecting their positive attitudes towards their work in the next section.

6.3.4 Relevant counterfactuals: one-dimensional real interests

Exploring relevant counterfactuals is another way to identify power mechanisms. According to Lukes (2005: 56-59), relevant counterfactuals can be the expectations or examples to reflect the subordinates' perceptions and behaviours without suffering from power. I have justified how to identify relevant counterfactuals in Chapter 3, thus in this section I will show some examples about managerial encouragement and faculty members' positive attitudes and participants towards their work as their real interests.

Operational managers

For operational managers as the powerful, two counter examples were identified as the managerial encouragement for their employees. First, MA03 advocated that listening to the suggestions made by employees is a very good way to handle some issues or problems. To demonstrate, she was taking setting the objectives and indicators as an example to show her encouragement. The large objectives were from senior managers and the Principal downwards through to her line manager, and these objectives were broken into specific objectives, targets and performance areas for the review. Her line managers would make some important suggestions for her to concentrate on; at the same time, she normally called a meeting and listened to her employees' suggestions and ideas. This is because her employees might suggest other important areas for her to consider.

Second, both MA01 and MA01 had a similar leadership style as managerial encouragement. As a manager, MA01 claimed that she would never tell her employees 'I want you to do this or that'; instead, she preferred to say 'what do you think about this?' It means she was inclined to put people in charge of their tasks. She would be very patient with young employees because they might get confused about their tasks and objectives, but trust should be given to 'old hands' by her since she knew they would come up with their thoughts and deadlines for a specific task and get it done on time. Moreover, MA03 added that there is a Medal system in the university to reward employees who have excellent performance, and she nominated her employees for their good work. She stated that this is also a very good way to build

reputation and recognition for employees. This can be confirmed by ADM03 as an administrator who got awarded with a small bonus for her good performance.

Academics

In the previous section, an observable issue about quality teaching was highlighted by four academics, including ACA02, ACA03, ACA04 and ACA08. They all expressed that even if quality teaching might not be essential to senior managers and other academics, they would still pay some attention to their students' study and enquires. A good example can be found in ACA08, a well-known professor from the engineering department, who claimed that it is very important for marine engineering students to learn field experience based on book knowledge. In other words, those students should have very good knowledge about water and the charts of yachts and boats. In this case, he bought a yacht for students to take a practical course and have some experience. This kind of work was not valued by the department or the university because this value does not correspond to the university's value. Nevertheless, he spared no effort in helping his students to gain field experience.

PhD students

Apart from academics, PhD students also obtained encouragement from their academics or others. First, PhD10 expressed that he has done several projects while doing his PhD and he got three papers accepted by journal publishers. He did appreciate his supervisors' professional guidance because his supervisors were giving him very good comments and suggestions about his work; in the meantime, he was offered a position of research assistant for two years. Second, PhD students also gained encouragement from other PhD students and friends. Both PhD12 and PhD15 stated that talking to other PhD students is an effective way of dealing with concerns and issues. More specifically, PhD12 tended to talk to a friend who was a trainee researcher and was giving PhD12 some valuable advice and encouragement. Third, PhD students could also get help from departments. PhD12 was in the fourth year and his funding ran out. He went to his department and asked for more teaching work to do. He felt very lucky because his department arranged a lot of teaching for him in the first semester and he could have enough time to work on his PhD in the second semester.

The counter examples indicate that despite most faculty members recognising the first dimension of control from the senior management team, the majority of them held positive attitudes and active participation towards their daily work. In fact, operational managers, such as MA01 and MA03 had their own ways, such as being a good listener or having a good leadership style to establish trust with their employees in their units. This is not only to build a positive working environment in their units, but also to deal with some overt issues among employees. MA01 stated that '*It is my responsibility to help my employees since we are connected to each other in terms of our overall targets*'. While it may take some time to build this trust between them and employees and it may not always work, operational managers' positive attitudes towards their work cannot be underestimated. In terms of academics, most of them emphasised the significance of quality teaching, which suggests a kind of responsibility to students. With this responsibility, it could be argued that students are looked after by academics. This fact can be confirmed by some PhD students who appreciated their supervisors' good comments or professional guidance as academic encouragement, so that they had positive participation in their work. Power in this case can be understood as a transformation from authority and force (the first dimension) into positive influence and encouragement (the third dimension), and I will talk about this later in this chapter.

6.3.5 Sub-conclusion for the first dimension of power

To conclude, it seems that the first dimension of power presents a fundamental level description of power, and it suggests that senior managers exercised their power to decide to implement PMSs and also to take advantage of PMSs to prevail in decision-making. Owing to the top-down hierarchy, indicators and targets were designed by the senior managers and down through to the University Principal, and then to the middle and operational managers. This is largely achieved by the operation of their overt force and authoritative decisions embedded into PMSs. Meanwhile, my findings confirmed the fact that faculty members, especially operational managers and academics were fully aware of senior managers' disciplinary control and they dare to venture their key issues and conflicts caused by this power mechanism to their line managers and even to the Dean of each department. However, faculty members normally belong to the powerless under-structure of the university according to Lukes (2005: 03), and most

of their key issues were either unresolved still or gradually becoming potential/latent issues in the long run. Consequently, managerial authority remained powerful and unchallenged, and faculty members have accepted their roles without overt contention. My findings further indicated that despite faculty members recognising the first dimension of control from the senior management team, the majority of them held positive attitudes and active participation towards their daily work.

In the previous literature, a lot of researchers (Chenhall, 2005; Jordan and Messner 2012; McDevitt *et al.*, 2008; Nørreklit, 2003; Wong-On-Wing *et al.*, 2007) recognised the exercise of the first dimension of power embedded into PMSs in the higher education sector. Most of them only focused on the most observable, concrete issues and conflicts caused by PMSs from the top-down model, but they did not look at these issues and conflicts from the perspective of faculty members. As a result, they seemed not to know some issues can be less observable due to the top-down model. My research filled this gap by exploring the other two dimensions of power.

Nevertheless, it must be pointed out that there are some limitations with the first dimension of power. Firstly, actors in the first dimension are assumed to feel free to mobilise their interests, but it does not consider the situation that faculty members might be aware of the power and they could not always feel free to mobilise their interests. Secondly, in line with the first limitation, the first dimension of power does not consider how senior managers mobilise the structural bias to keep opposing opinions off the agenda. Thirdly, as mentioned before, the first dimension of power does not consider a fact that the unresolved issues could become potential issues at some point. Therefore, in the next section, the second dimension of power will be used to explain how the senior managers mobilised the agenda through PMSs.

6.4 The second dimension of power over agenda control

The second dimension of power assumes that actors are aware of but do not always feel free to mobilise their interests within public debate, and the powerful secure compliance through control over the agenda (Lukes, 2005: 22). More specifically, the powerful control the agenda by making both decisions and non-decisions to mobilise bias in the system so as to keep opposing opinions and potential issues off the agenda. The 'mobilisation of bias' is a set of predominant rituals, beliefs, values and organisational rules which operate systematically and consistently to the interests and benefits of certain people and groups at the expense of others. This requires researchers to explore the reasons or 'stories' behind each decision made by the powerful. Once identified, we could consider whether the decisions are deemed to be non-decisions, or perhaps both at some point. This dimension of power entails that senior managers exercised their power to make non-decisions, including the adoption of PMSs and setting its criteria to keep faculty members' observable grievances off the political agenda.

In terms of agenda control, the senior managers attempted to set a series of university values, rules and regulations to favour their interests and benefits, thus in turn making faculty members become the less advantaged group as a whole. These values, regulations and rules were designed and adopted through the top-down level, as well from the senior management and the Principal to the middle and operational levels, and then down to the faculty members. The procedure of exercising power is largely reinforced by the exploitation of authoritative and manipulative decisions embedded into PMSs (Lukes, 2005:22), or in line with the demands placed on universities. In other words, adopting PMSs as a kind of medium is also a non-decision made by senior management to mobilise the agenda. Therefore, my findings confirmed that faculty members were fully aware of senior managers' non-decisions, but they could not feel free to mobilise the structural bias. I also discovered that their unresolved key issues and potential concerns were expressed as their observable grievances about the system, but they were not in a good position to challenge this authority and manipulation. My findings further added that senior managers exercised their power to make the structural barriers either too difficult for faculty members to participate or

too bureaucratic to prevent potential issues from airing. Nevertheless, even if this whole situation of structural barriers was not ideal for the faculty members, some of them continued to hold positive attitudes and active participation towards their daily work still.

6.4.1 Managerial control over agenda through PMSs

The second dimension of power starts with examining who controls the agenda and how the agenda is controlled. Therefore, I started asking the faculty members who set the criteria for their PMSA and the PMSB, and how the criteria were set. This question is similar to the questions about ‘who makes decisions’ and ‘how the decisions are made’ in Section 6.3.1. Both questions are focused on ‘who’ and ‘how’. The difference between these two questions is that if we could identify some ‘reasons’ for senior managers to make decisions to mobilise the bias, this decision can be regarded as non-decision, or can be both decision and non-decision. In this case, the first dimension of power is transformed into the second dimension of power as the agenda control.

Table 6.4 Who set the criteria and how the criteria were set for PMSs?

<p>Operational managers (MA)</p>	<p>MA as the subordinates</p> <p>MA01: From my line manager to me.</p> <p>MA02: PMSA controls the agenda ‘top-down’. The university sets the criteria but you get to set targets individually.</p> <p>MA03: From my line managers to me. The HR director and the executive team set the criteria of PMSA.</p> <p>MA04: Not sure how the criteria were set for the PMSA, but it must be a common decision by the Principal, the HR and some senior board members.</p> <p>MA as the powerful</p> <p>MA01: From me to my employees and help them to do the right work.</p>
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	<p>MA02: I do require my team to have regular meetings to look at the criteria.</p> <p>MA03: From me to my employees.</p> <p>MA04: I will share my PMSA with my employees.</p>
Academics (ACA)	<p>ACA01: The senior managers and a mix of people, including the Head of Department.</p> <p>ACA02: The Head of Department and the Dean.</p> <p>ACA03: People who are holding very top positions.</p> <p>ACA04: Not sure. Probably the HR department or the department management.</p> <p>ACA05: HR department or the Head of Department or the Dean. We do not get to design the criteria.</p> <p>ACA06: HR and some senior officers.</p> <p>ACA07: By the university. It comes from the executive team and the Principal.</p> <p>ACA08: Through some committee of the faculty. It could be some departmental input as well.</p> <p>ACA09: Not sure.</p>
Administrators (ADM)	<p>ADM01: Not sure – probably the faculty management team.</p> <p>ADM02: Business school.</p> <p>ADM03: HR department. It comes down to my line managers and then to me.</p> <p>ADM04: Line managers and the Head of Department.</p> <p>ADM05: The Dean and maybe with the help of Head of Department.</p> <p>ADM06: By the university and the HR department.</p>
PhD students (PhD)	<p>PhD05: Annual reviews and my supervisors.</p> <p>PhD06: Annual reviews and meeting supervisors.</p> <p>PhD07: Annual reviews and meeting supervisors.</p> <p>PhD08: Annual/mid-term reviews and my supervisors.</p> <p>PhD09: 6-month reviews and meeting supervisors.</p> <p>PhD10: Annual reviews and meeting supervisors.</p> <p>PhD11: Annual reviews and meeting supervisors.</p>

	PhD12: Annual reviews and meeting supervisors. PhD13: Annual reviews and meeting supervisors. PhD14: Annual reviews and meeting supervisors. PhD15: Annual reviews and meeting supervisors.
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Operational Managers

Table 6.4 provides the information about who set the criteria and how the criteria were set for PMSs in the case university, and it confirmed the fact that those who made decisions to implement PMSs turned out to be the ones who control the agenda by setting the criteria for PMSs. When working as the subordinates, MA02 explained that *'The PMSA controls the agenda through the top-down level as well. The university sets the criteria but you get to set your targets individually'*. MA03 and MA04 held a similar opinion that *'This must be a common decision made by the Principal, the HR and some senior board members to set the criteria for the PMSA'*. By contrast, when working as the powerful, these managers all agreed that they did share their indicators and targets with employees in their units, and MA02 mentioned that *'I do require my team to have regular meetings to look at the criteria just to ensure that they are doing the right work'*. However, employees can have the chance to negotiate with their line managers about what kind of work they should focus on. MA04 further explained that *'All the criteria for the PMSA must be based on the university strategy and the values; otherwise, it does not make any sense to create some criteria not to fit the current situation of the university'*.

Academics

Besides the operational managers, most academics were also aware of who set the criteria for the PMSA. ACA01, ACA02, ACA03, ACA04, ACA05, ACA06, ACA07 and ACA08 agreed that it must be those who have top positions to set the criteria with the help of departmental management. In fact, ACA01 claimed that *'It is the senior management and a mix of people who designed the criteria. I am pretty sure that the Head of Department had a say about it and most Heads of Departments should know it very well as they are close to the staff of the senior management team'*. ACA03 also pointed out that *'It must be some people who are holding very top positions for setting the criteria. It is probably from the Principal and then levels down'*. Moreover, ACA05 added that *'We don't set the criteria by ourselves or people at the departmental level'*.

and we just have to use the form and its rules'. Nevertheless, only ACA09 was not so sure about this question because she was hired by the Head of Department and two academics, and she did not have much knowledge about this agenda setting.

Administrators

Compared with the operational managers and academics, administrators' answers were quite different and full of uncertainty and non-confidence about this. It is because they did not explain their answers and they typically used words like 'maybe or could be' to answer this question. Nonetheless, only ADM03 seemed to develop a better understanding of this agenda setting and advocated that *'It is the HR department which sets the rules and then it comes down to me and my line manager. The Head of Department is probably involved with setting up these criteria'*. She further stated that when setting these criteria, the decision makers will judge how much work an employee could do and how much it would cost to train this employee.

PhD students

The last group of interviewees were PhD students and they were asked how their project progress was measured or assessed. This question was designed to ask PhD students to reflect on whether their supervisors have controlled their progress through decision and non-decision making. They had the same answer that their progress was measured by annual or 6-month reviews besides regular informal meetings with their supervisors. This system is used to ensure that they were not only doing the right work, but also making contributions to their research areas.

Discussion

The findings above supported the idea that three groups of interviewees, including the operational managers, academics and administrators were fully aware of the agenda control by the senior management team via setting criteria for PMSs, although the administrators' answers were relatively simple and full of uncertainty. This is probably because administrators play a supporting role and they were given administrative work to do in each unit or department. Plus, their criteria setting is straightforward on the university website when hired, so they did not get to say much about the criteria. Here, there is no doubt that these findings again confirmed **Chart 6.1** in Section 6.3.1 about power relations (i.e. hierarchy) inside departments and professional units. It is the

senior management, including the Principal and HR director who decided to implement the PMSA and the PMSB and also set criteria to control the agenda. In this case, power is transformed from the first dimension to the second dimension since the senior managers in the university made both decisions and non-decisions to mobilise the bias to suit their benefits and interests.

These findings can be referred to Chapter 5, which reviews the criteria setting about the objectives for academic professional roles and administrative services roles respectively. The big difference between these two roles is that administrators are doing very different jobs from academics and are unlikely to be expected to bring income to the university. What they do is clearly outlined as the criteria in their PMSA and most tasks are quantitative. Academics, however, are mainly doing intelligent and qualitative work, which is hard to measure. What senior management do is quantify academics' qualitative work, which has led academics to become the main subjects of this power relation and their potential issues or conflicts were organised out of politics in the second dimension of power (Schattschneider, 1960: 71, as cited in Lukes, 2005: 20). This is largely achieved by the senior managers' authority and manipulation. As I explained earlier in Chapter 3, manipulation is a sub-concept of force, but it is more latent than coercion and force (Lukes, 2005: 22). In this manner, the faculty members could sense the conflicts of interest but they were possibly not able to mobilise their interests. To illustrate, detailed examples of agenda control will be shown in the next two sections.

6.4.2 PMSs are employed by senior managers to mobilise the political bias

As mentioned in Chapter 3, all types of political organisation have bias in their systems in favour of the utilisation of some forms of conflict and the suppression of others, because organisation is the mobilisation of bias (Lukes, 2005: 20). Political bias here can be understood as a 'flaw' or 'bug' in any system. The difference between decisions and biases is that decisions are the options made by people between alternatives intentionally and consciously, while biases of the system can be created, recreated, mobilised and reinforced in ways that 'are neither consciously chosen nor the intended result of particular individuals' choices' (Lukes, 2005: 23). At this point, the mobilisation of bias serves systematically and consistently to the interests of certain individuals and groups. It means the hierarchy of the university is a strong indicator that the senior managers have been granted the privilege to mobilise the bias to better suit their vested interests.

To identify this power mechanism, it is necessary to explore essential non-decisions made by senior management and its consequences on the case university. The findings in this section entail that the operational managers tended to use the PMSA to deal with underperformance and to handle the disagreement or conflicts between them and employees. One operational manager realised that the implementation of the PMSB is to adjust professors' salary structure. Besides this, academics also pointed out that the adoption of the PMSB and the recent added criteria, including the knowledge exchange were the non-decisions made by the senior management to make academics focus on what matters to them. In contrast, administrators remained silent in this part still, and PhD students were told to work hard to make up their underperformance by their supervisors.

Operational managers

Generally, there are three examples to show how managers mobilised the bias through PMSs to make non-decisions. The first non-decision is about how to use the PMSA to tackle underperformance among employees. MA02 mentioned before that the only problem with the PMSA is that it is not tough enough, so it is hard to deal with the issue of underperformance. Hence, she made the non-decision to set deadlines and to manage people on a short-term basis to supplement the PMSA, explaining that:

'If someone is underperforming or you feel that someone is underperforming, I require them (employees) to look at their PMSA more often. This is also to help me develop a good understanding of their objectives and targets'. (MA02)

The reason why she made this non-decision is because the PMSA is conducted only once per year and it is easy for employees to say 'everything is fine', but she needs to have evidence to question employees why some tasks have not been completed on time. Indeed, she was giving an example of how academics were 'punished' in terms of underperformance. That is, she has seen some academics who were moved to the administration side to do the administrative work because these academics were not actively researching. At this point, the senior managers would make this non-decision to change their contract to the administrative or teaching contract to ensure that these academics were still making their contribution to the university. Apart from this example, she highlighted that performance markers are important to draw people's attention to lead employees to bear in mind which aspects are the most valuable for them.

In line with the first non-decision, the second non-decision is about using the PMSA to handle the disagreements or observable conflicts to make sure employees are doing the 'right' work. In the process of setting the targets for employees, MA03 expressed that he needs to give people some tasks that they are capable of; however, if his expectation of targets is higher than an employee's proposed one, he would use negotiation and discussion to reach an agreement. It is because this 'two-way' process is about a compromise between employees and their line managers. So far, he did not have any experience that his employees disagreed with him, but if he did, he would get his line managers and HR involved. He would encourage them to have an open debate or discussion in front of the HR staff. What is more, MA04 explained that when designing the PMSA, the Principal, the HR and some senior board members must have done some research before reaching this kind of agreement towards the criteria and its protocols. That is to say, all the criteria for the PMSA must be designed based on the university strategy and the values. If some employees disagree with their managers about their targets or criteria, they will have to find a way to reach an agreement.

The third 'non-decision' last year is about the adoption of the PMSB by the senior management team at the case university. MA04 is a Head of Department and a professor and he explained that the PMSB is used by the university to make a judgement about professors' performance and their contributions. The PMSB is aimed at encouraging professors in the university to develop a better understanding of how they can make contributions in the future and how they can seek more opportunities to develop themselves. By adopting the PMSB, the university also looks to adjust professors' salary. It means some professors are overpaid, while others are less paid according to their achievements. Therefore, the PMSB works as a transparent system and sets out a clear series of rules and indicators for professors to look at as a foundation for their promotions. In other words, if they want to get promoted to a higher Group, this is what they should achieve. He further stated that:

'The rules are very clear and the university tends to get more grants by encouraging professors to make the most of their 'by-products', such as reputation and good publications'. (MA04)

These three non-decisions could reflect how the operational managers control employees determines how the senior managers control the middle and operational management level. This is because managers in each level need to make their contributions to the university strategy and overall values. Hence, both decisions and non-decisions would be used by managers to make this happen according to their own interests. MA04 works as the Head of Department and a professor and he deeply knew how the PMSB works to control professors.

Academics

Besides the operational managers, most academics also realised the non-decisions made by the senior management through PMSs. Firstly, the PMSB itself is a non-decision made by the university to control the agenda. In effect, ACA01 explained that the PMSB is about the division between the professors and non-professors, and between different salary levels, and the whole criteria of the PMSB are based on a rating between poorly agree and strongly agree. It means if professors are doing good jobs under some conditions, they can be moved up, while if they are not productive, they will be moved down. He was told by a few professors that they received a warning letter from the university to tell them that their stay is in danger, so they must improve

their performance. Indeed, ACA01 took Einstein, who was one of the greatest intellects of his time, as an example to illustrate this point. Einstein was not productive at the end of his career, so will his pay get reduced by the university? He further expressed his frustration that:

*'Your state of mind and health largely depend on your career, and you have a manager telling you that your pay is going to get reduced and your pension is lessened. This really knocked people down to a large extent'.
(ACA01)*

Secondly, the PMSB is mainly used to adjust the salary structure of professors as a non-decision. ACA06 claimed that the PMSA may not fit the PMSB since he was located in the bottom Group in terms of the PMSB, where he was usually in the 2nd or the 3rd category with respect to the PMSA. It seems to him that the actual Group is lower than the PMSA ranking. In the end, his salary structure was changed as a result of the PMSB. Hence, he stated that *'I am not sure what they (the senior management) try to achieve by using the PMSB. They might just want to save money ... The certain things that they want are income and publications and they value these things the most'*. The same situation also occurred to ACA08 whose salary was lessened. A letter was sent to him, telling him that his salary was too high with respect to his performance. He deemed that it was his fault that he did not spend much time in filling the form, furthermore, he was intending to retire soon. In general, he was not very happy with the PMSs used by the case university and he stated that:

'The performance measurement systems forget people's previous achievements'. (ACA08)

Thirdly, new criteria, such as the KE (knowledge exchange) were designed into the PMSA and the PMSB as the non-decision by the senior management team. ACA05 expressed that the KE was introduced by the university in recent years, and the university has come to put more and more weight on it. The KE in the university is a 'buzz' word coming down from the Principal, and the procedure of the KE does not really work as a kind of inspiration. When hired, she was not required to do anything about the KE, but now she needs to 'translate what I actually do into the language to fill the form'. In some cases, some contracts may be more specifically designed for the KE or commercial activities, such as applying for grants from funding institutions or

engaging with companies from the industry. However, she pointed out a concern that this KE may, to a large extent, distract people's attention from research or teaching in favour of commercial activities. She stated that:

*'If you are given a monetary target for some activities that may occupy your mind all the time. It is because you are scared if you don't make that achievement, and your job will be threatened. If you are on a probationary contract, this may have some influence on your performance assessment'.
(ACA05)*

What is worse, ACA05 further advocated that there is a serious danger that academics may change their focus from students and research to more commercial activities. For instance, when required to bring a certain amount of income to the university each year, academics may have very limited or no office hours to offer for students. This is not good for students' education as a whole. Similarly, ACA07 stressed that the senior managers should look at people's strengths and roles. It means, if some people are good at doing teaching and research, they should only focus on this work. If some people enjoy doing KE, they should specifically do it. He emphasised that *'It does not make any sense to 'encourage' everyone to do the KE'*.

Administrators and PhD students

As for the administrators, none of them mentioned any examples of the non-decisions made by their line managers or senior managers. However, compared with administrators, some PhD students, including PhD05, PhD11 and PhD15 perceived a non-decision made by their supervisors. It is because they seemed to under-perform and their supervisors made the non-decision to ask them to work harder in order to keep them making more progress. PhD11 admitted that he did not have a good schedule for his PhD life at the beginning, nor received timely feedback. This led him to under-perform for some time. As a result, he was required to work harder by his supervisors, but there was no penalty for this underperformance.

Discussion

These above examples demonstrate that the senior managers were mobilising the bias through implementing PMSs, setting its criteria and dealing with employees' underperformance. This could be reflected by how the operational managers use the

PMSA. Indeed, most academics perceived the power mechanism as the agenda control through non-decisions made by the senior managers. Non-decisions, such as the implementation of the PMSB and the criteria setting of the PMSB have well-illustrated this point. As for the adoption of the PMSB, it was used by the senior management team to divide professors into 4 categories based on their current contributions, so that they could have a reason to change the salary structure of the professors. The criteria setting of the PMSB was to make sure that professors would focus on what matters to the senior management team, thus probably ignoring other work, such as quality teaching and spending time with students. A good example of the agenda-setting can be found in the salary adjustment. This finding is consistent with Storey's (2002) results. Storey proposed that individuals' performance should be closely tied to performance related pay schemes from the senior managers' perspective. Nevertheless, my findings added a good point stressed by ACA01 and ACA08 that these PMSs forget individuals' previous achievements.

These findings can be referred back to the implications in Section 5.6, where I pointed out that the KE works as the financial perspective for a BSC, and it includes commercial activities, such as the active engagement and contribution to the enhancement of student learning and income generation. It is those commercial activities that make academics, departments and even the whole university become more focused on being 'entrepreneurial' and 'innovative'. This can be explained by some previous researchers, such as Chen *et al.*, (2006), who claimed that the financial perspective is the most important perspective for their case university. More specifically, the financial perspective aims to establish an adequate financial structure by generating all kinds of income, increasing asset usage rate and reducing human resources cost. Their case university dealt with the financial crisis when putting the financial perspective on the top position. However, my research differs from Chen *et al.*'s (2006) research on one point that ACA01 and ACA08 with extensive working experience in the case university highlighted a serious danger that if academics all pay more attention to the KE, this will change their focus about their job as a whole. What is worse, they would become more worried about losing jobs if they are given a monetary target like the KE. Previous researchers did not give any consideration to this issue.

6.4.3 Faculty members' potential issues as observable grievances are kept off from the political agenda through structural barriers

The last section illustrated that the bias in the system can be mobilised by senior managers through making non-decisions, and the consequences of these non-decisions normally trigger some issues, including potential issues among employees. Hence, this section will explore the observable grievances as the potential issues caused by these non-decisions. However, we should bear one crucial point in mind that 'important' or 'key' issues in the first dimension may be actual or, most probably become the potential issues as there is a 'demand for enduring transformation in both the manner in which values are allocated in the polity' (Bachrach and Baratz, 1970: 47-48, as cited in Lukes, 2005: 23). It means, if some key issues involve a genuine challenge to the resource of power or authority, the powerful will make both decision and non-decisions to prevent these key issues from being actual as well. In this case, these key issues are transforming into potential issues in this organisation. To avoid the confusion, I will use 'potential issues' to demonstrate both *unresolved* key issues (I emphasise) in the first dimension of power and potential issues caused by the non-decisions. My findings indicate that non-decisions were effectively exploited by senior managers to make structural barriers either too bureaucratic or too difficult for the faculty members to participate into political activities, turning their observable grievances into potential issues. My findings also prove that all the faculty members had their own potential issues, but they did not venture these issues to their line or senior managers due to structural and institutional barriers.

Operational managers

For the operational managers, they had two potential issues and these potential issues were actually derived from the un-resolved key issues in the first dimension of power. The first potential issue is about the minimal feedback on their PMSA. MA01 claimed that she did not get any feedback about her PMSA and her line managers seemed to just tick the box. She explained that although she did not have any issues with her PMSA, the PMSA was becoming a kind of box ticking exercise for her line managers. What is worse, she felt that her line managers did not even have a good understanding of her roles in the unit and she was depressed by this because '*It is pointless to have someone who does not know your job to assess your performance*'. The second

potential issue is about the extra workload. MA02 mentioned earlier that due to the organisational structure or bureaucracy, she got more work thrown at her and her unit from her employees, colleagues and even other managers. These two issues were never resolved and they became potential issues for these two managers since they could not challenge the structural barriers in the case university, and their 'voices' were kept off from the open debate.

Academics

With respect to the academics, they have three potential issues. The first issue is called 'one size fits all', which means the criteria designed for their PMSA and the PMSB apply to all the academics across different schools. ACA01 advocated that 'one size fits all' is not a great approach and it is wrong to expect everyone to do the same work. He further claimed that '*The university should not take this view and the senior managers strongly overlooked people's talents*'. This idea was supported by ACA05 who deemed that given the Principal's background of engineering, it seems that he did not understand how the academics in the business school work. Hence, ACA05 predicted that:

'Maybe in the future, some monetary targets will be on everyone's contracts, but I don't see how it would apply to teaching'. (ACA05)

Moreover, ACA06 held the same opinion that the PMSB is very narrow in terms of the 'one size fits all' criteria. When looking at the results of the PMSB, people in the science engineering faculty are normally in Group 3 or 4, while people in the business school may be only in Group 1 or 2. In fact, ACA06 explained that the senior managers wanted professors to bring income to the university through either knowledge exchange or research. However, the point is that it is not easy for professors in the business school to get a lot of research income since the ESRC (Economic and Social Research Council) only funds large research projects, which are science and engineering related. That is why ACA06 expressed that '*We don't bring a lot of research income, so we have to make money through teaching instead*'. A potential danger associated with the 'one size fits all' was pointed out by ACA08 that it is reasonable for people to do different jobs, probably leading to a better organisation. ACA08 deemed that:

'I would value the work that people do in conjunction with the work that I do. From my personal point of view, I would be interested in people doing different work. That is a healthy organisation'. (ACA08)

The appeal process, working as a kind of 'structural barrier', is the second potential issue for academics. The appeal process is commonly acknowledged as a procedure for people to go through if they are not happy with their results or if they have any complaints about their jobs. According to ACA02, there is an appeal process that faculty members can go through if they are not happy with the PMSA and the PMSB results. However, this process will take some time based on the appeal rules. ACA02 further stated that *'I believe that this is not a random decision made by the university, and even if you appeal, the result may not change. In other words, nothing would happen in the end and you will have live with it'*. Likewise, ACA01 perceived the appeal process about the PMSA and the PMSB results as a potential problem. He was content with the results for his PMSB, but he expressed that if he was not moved up, he did want to know why. The issue here is that he could not stand up for going through a long appeal process from one Group to another, so he might end up going somewhere else eventually. Therefore, he stated that:

'The appeal process is a big part of the problem, especially for young academics'. (ACA01)

The third issue was mentioned before as the key issue about the promotion rejection for some academics who are on teaching contracts, and this issue has also become a potential issue among academics. In terms of the application for a promotion, ACA05 expressed that it was *'very bureaucratic, very frustrating and very disappointing'* since she got the support from the departmental level and even from the Dean. When her application was rejected, the feedback was extremely poor, being that she did not fulfil some criteria without anything being specified. Furthermore, when the Head of Department shared the feedback given by the HR department with her, the feedback was not specific either. She and the Head of Department looked at the feedback together and realised that it might be a matter of communicating in a bureaucratic language that the senior managers were looking for. Some committee members who were 'faceless' in the university rejected her application and these committee

members might not know what she was doing for her job. To put it another way, these 'faceless' people rejected her application when everyone in the department knew how she was doing for her job. This example is a good way to show how the senior managers turned a key issue into a potential issue by making the structural barrier too bureaucratic. If she wants to know more reasons for the rejection or apply for the promotion a second time, she will have to go through a long appeal process.

Administrators

Besides academics, it is the first opportunity for some administrators to express their observable grievances about the PMSA and its related issues, but these potential issues were kept off from the agenda. The first potential issue is about the value of the PMSA. ADM03 held a negative feeling about the PMSA assessment; she did not feel her hard work was appreciated. She worked very hard and consistently tried to improve herself since she started working, but she did not get much recognition or additional income. What is worse, she felt that this PMSA was like a procedure of ticking boxes and even her line manager did not care what she has put in her PMSA. She stressed that *'I used to get assessed by someone who does not know my job responsibilities very well, so I don't think it makes any sense to have this PMSA from my point of view'*. The same opinion was shared by ADM06 who claimed that *'Although I feel like I am a valuable employee for the department, I very much do feel forgotten by the department or the university'*. She said if she has to leave the university, the department would need to hire 2 or 3 people to take over all her tasks, so she doubted the value of the self-development assessment (the PMSA).

The second issue is about promotion based on the first issue. Like the academic ACA05, the administrators also had the same issue about the promotion since they were not sure how they could obtain a promotion. ADM06 found that there was a significant lack of permanent staff on a long-term contract from the administrative part and there was no clear way for them (administrators) to get a promotion. To illustrate, she was giving an example that the management team either want people to carry out a certain amount of work on a fixed-term contract or hire some employees to clean the floors or change the light bulbs for a long-term contract. It means the senior management team appeared to keep those who graduated from high school, but not intend to promote people in the middle. Hence, the permanent staff turned out to be

low functioning, while short-term employees were high functioning. She has been on a fixed-contract for several years before getting a long-term contract, but her co-workers were still on a fixed-term contract. Therefore, she concluded that:

'People like myself who are educated and intelligent seemed to be pushed away. (ADM06)

What is worse, she expressed that *'I feel like a small person in the university and I don't know if I can ever get a promotion'*. A comparison was made by her to demonstrate different pathways to get a promotion between academics and administrators. She explained that the main difference is that academics were getting rewarded for bringing research grants to the university. Indeed, she has seen a couple of academics who wanted to leave to get a promotion because they had big projects and the university would like to keep them. By contrast, she has a colleague who has been working at the university for 18 years and it took him a long time to get a promotion as an administrator.

The third issue is about the pay raise rejection for administrators. ADM03 had the experience about pay raise rejection by the department. She has been working for the department for five and a half years, and her daily duties went beyond her job description. When applying for a pay raise, she received support from the Head of Department but in the end, the Dean rejected the application. She put significant effort into filling the form and went through a whole claim process, and she also sent the Dean an email to ask him for re-consideration. However, her application was rejected by the Dean for no specific reasons. This greatly discouraged her hopes for a pay rise as an administrator.

PhD students

Compared with the academics and administrators, the PhD students had two potential issues. The first is about a lack of feedback in general. PhD08 expressed that he would like to get more feedback because this would help him make better progress; however, he did not ask his supervisors for that. He heard a story told by one of his PhD colleagues that his colleague was complaining about limited feedback to his supervisors, and then this colleague has not received any feedback in over a year.

Hence, PhD08 suggested that all PhD students establish a good friendship with their supervisors; otherwise, it does no good to their PhD lives and future careers. PhD13 further explained that it is quite awkward to have this kind of relationship with supervisors. It is because they are always busy and it is not good to rush them to give feedback. The second issue is about disagreement with academics. PhD13 had the experience of disagreeing with his supervisors, and he said that academics may not like it if their PhD students disagree with them. For instance, he was asking his supervisors to give him more time for his work. One supervisor was fine with it, while the other rejected his request. This was harsh for him and he felt this kind of relationship was caused by the disagreement.

Discussion

These examples above confirmed the fact that the faculty members had their own potential issues and due to different structural barriers, they could not feel free to air their 'voices' to their line or senior managers. It is these decisions and non-decisions that make the structural barriers too bureaucratic or too difficult for them to participate in political activities, so that they have to keep their potential issues off the agenda. A good example can be found in MA01 and MA02, who turned their unresolved key issues into potential issues. It is because they did not have enough resources to challenge this barrier and as managers, they even had to accept minimal feedback and take the extra workload. Compared with the operational managers, the academics and administrators were less powerful. Indeed, although the academics knew how to get a promotion, the structural barrier for administrators to get a single promotion was relatively difficult. For PhD students, their answers confirmed the fact that academics are probably too busy to give timely feedback and they do not like a disagreement between them and their students. These structural barriers strongly reinforced the power relations in **Chart 6.1** in Section 6.3.1.

Past researchers, Wong-On-Wing *et al.*, (2007) advocated that the BSC as a performance measurement tool should help lessen managerial issues, such as conflicts and biases between top management and divisional managers. Nevertheless, my findings differ from their findings and hypotheses. This is largely because Wong-On-Wing *et al.*, did not conduct a study in a real higher education institution and they over-simplified the business environment. This has probably led them to reach a

biased conclusion. The PMSA and the PMSB in my case university seemed not to reduce issues, especially potential issues; instead, these two tools created more issues and conflicts. In other words, PMSs are considered as 'problems' rather than solutions (ACA09). Jordan and Messner (2012) suggested that organisations are complicated places with hardly complete harmony and at some point, management control is viewed more coercive than enabling. They further explained that it does not need to be coercive all the time and it really depends on how the top managers utilise PMSs. While Jordan and Messner (2012) made a good point, I would like to highlight that they did not recognise how powerful the structural barriers are created by the power relations. I discovered that the faculty members did have serious potential issues, but they did not venture these issues because of these structural barriers. Hence, my research filled this gap in the existing literature.

6.4.4 Relevant counterfactuals: the second dimension of power as encouragement

In the last section, the faculty members' potential issues as the observable grievances were identified and these issues were kept off the agenda due to structural barriers. This reflects how the senior managers took advantage of PMSs to mobilise structural bias to suppress the faculty members' opposing potential issues. However, full consideration should also be given to relevant counterfactuals since this is another significant way to demonstrate the second-dimensional power mechanism. More importantly, these counter examples could be used to reflect the positive and active impacts among the faculty members through the decisions made by the senior management team.

Operational managers

For the operational managers as the powerful, two counter examples were identified for them to create the influence of managerial encouragement among their employees. First, MA01 stated that she was very serious about her career and personal development, so she was happy to take some training courses, such as PGCert training and Teaching and Developing courses. This is due to the fact that these courses are helpful and she could benefit from them to help improve her performance in particular ways. Hence, she made the non-decision to encourage her employees in the unit to go to these training courses. This is not only good for the employee's self-improvement, but also good for employees to develop a better understanding of their jobs and tasks. For example, she said it was her responsibility to make sure that young employees settle well into their roles, so she made the non-decision to encourage them to take their time to learn and to adapt to the new working environment in a smooth way. This idea was supported by MA02, who also pointed out that the PMSA could be used to see if employees need more training for their work. This is to ensure that they develop a strong focus on the right tasks. The second example is that a reward system called Medal Scheme was exploited by the university to reward administrative staff. In order to encourage administrative staff to make more contributions to the operation of the university, a contributory award of £500 or £1000 would be given to those who are supposed to enjoy the recognition for their hard work.

Academics

Apart from the operational managers, the academics as part of the faculty members also had their active attitudes and participation in their work. The first example is despite ACA08 stating he will retire next year, he will not suddenly stop working. He made the non-decision to keep working because he deemed that he has the responsibility to finish all his projects and to supervise PhD students in the university. He expressed that he would not be negatively affected by the PMSB results, and they (senior managers) should have a correct understanding of his contribution other than incorrect ideas based on some forms. The second example is about the salary adjustment based on the PMSB results. In the previous section, ACA06's and ACA08's salary was reported to have decreased. By contrast, ACA01 and ACA02 had an increase in their salary as they were moved up from Group X to Group Y. ACA02 was proud to announce that he has largely improved his reputation nationally and internationally, so he believed that this was not a random decision made by the university. It means *'If you are publishing papers, you will probably get a salary increase instead of a warning letter from the Principal'*.

Discussion

The counter examples above indicate that although some faculty members recognised the agenda control by the senior management team, some of them still held positive attitudes and active participation towards their work. Indeed, the operational managers MA01 was trying to set up a role model to her employees by actively attending training courses and planning his tasks in advance. She also tried to help her employees to establish positive attitudes towards their work. Similarly, MA02 also had the same experience. These two counter examples indicated that as the operational managers, they knew that their performance was closely linked to their employees and line managers, which is why they made the non-decision to help their employees to settle well and to learn more skills for their work. For academics, ACA08 as a well-known academic was a good example to show academic responsibility in their work. In fact, he was not negatively affected by the PMSB; instead, he would insist on finishing his projects and PhD programs after his retirement next year. At this point, power can be understood as a transformation from authority and manipulation into positive influence and encouragement.

6.4.5 Sub-conclusion for the second dimension of power

To conclude, this section confirmed that the senior managers control the agenda by making both decisions and non-decisions to mobilise the bias in the system so as to keep opposing opinions or potential issues off the agenda. This is largely achieved by setting up a series of university values, rules and regulations to favour their interests and benefits. It turns out that the faculty members were fully aware of this agenda control but they were not in a good position to mobilise the senior managers' interests and non-decisions. The adoption of PMSs, including the PMSA and the PMSB was the decision and also the non-decision made by the senior managers in the case university. In this section, I fulfilled the gap pointed out by Chenhall *et al.*, (2013). They called on future researchers to explore how organisational actors negotiate performance indicators and PMSs, and what types of responses and arguments are (un)successful in these encounters. I discovered that those who make decisions in the higher education institutions normally had the capability to control the agenda. A 'two-way' discussion was used by the faculty members to negotiate with their line managers about their targets, but they did not have the power to decide any rules and criteria. What is worse, the senior managers exercised their power to make the structural barriers either too difficult or too bureaucratic, so that the faculty members' potential issues as observable grievances were kept off the agenda.

Admittedly, the second dimension of power is focused more on actors' observable behaviours, concrete activities and grievances, so we can see how the senior managers make both decisions and non-decisions to mobilise the bias through PMSs in the case university. However, this dimension has its limitations. Firstly, the second dimension of power could not be used to explain the actors' inactions. For example, the senior managers could exercise their power by taking inactions to exclude themselves from participating in open debates or events. The faculty members, such as the administrators could take inactions to keep 'silent' in terms of certain issues. Secondly, it does not take the unintentional exercise of power into account because power can be exercised intentionally and unintentionally. This is largely determined by society and culture. The faculty members might not see anything wrong with the managerial control and PMSs. In other words, they might not know their real interests but regard the managerial control as taken for granted. In this way, power can be

exercised without individuals' consciousness. Thirdly, this dimension of power only assumes that actors are aware of the control, but it does not consider a situation that individuals might not be aware of any control. They may have some latent issues, but their latent issues are not expressed as the observable grievances. Hence, the third dimension of power will be used to explain how the senior managers control the faculty members' interests through PMSs.

6.5 The third dimension of power over interests

The third dimension of power assumes that actors are/may be neither aware of nor feel free to mobilise their own interests, and the powerful secure compliance through control over knowledge (i.e. ideology and legitimacy) (Lukes, 2005: 28). As mentioned before, in order to successfully control actors' preferences, understandings and behaviours, the powerful can make full use of certain ways, such as the control of information, the mass media and the process of socialisation. It means, the powerful in this dimension of power can change rules and strategies to alter the way that people see themselves and others through normalising certain interests, demands, behaviours and beliefs so as to prevent the subordinates from challenging such positions. The focus of this power is on the effects of collective forces and social arrangements, so actors would naturally accept their roles in the social order (Cooper and Robson, 2006; Malsch and Gendron, 2011; Vogler, 1998). Compared with the first two dimensions, power mechanism of this dimension is much more subtle because the powerful may be unaware of their unintended domination, which means power may happen in the absence of conflict. Hence, this requires researchers to apply their own judgement to explore and even compare actors' formed and perceived feelings, preferences and understandings towards organisational strategies and PMSs in terms of my context. We should keep in mind that there are three essential reasons for actors to accept their roles. First, actors may not see other or better options. Second, they value the existing order of things as divinely ordained and beneficial. Third, they may see it as natural and unchangeable, determined by the 'fate' or the power mechanism.

This dimension of power entails that senior managers used PMSs to alter the faculty members' focus of work to favour their interests, and they could take inactions to keep potential or latent issues as non-events. The procedure of exercising power is strongly reinforced by the exploitation of authoritative, manipulative, influential decisions embedded in PMSs (Lukes, 2005: 36). Here, 'influencing' becomes 'mind control' (Lukes, 2005: 43). That is to say, PMSs in this case works as a medium made by the senior managers to mobilise their interests either intentionally or unintentionally. Hence, my findings confirmed that some faculty members recognised the ultimate purpose of adopting the PMSA and the PMSB, but they could not feel free to mobilise

their real interests. Instead, they had to accept their roles in the case university. I also discovered that the senior managers were taking managerial inactions to keep potential issues off the political agenda as non-events. Consequently, these potential issues in the second dimension of power were transformed into latent conflicts or issues at the very initial stage. My findings further supported the idea that latent conflicts or issues about PMSs could reflect faculty members' real interests, but these real interests were suppressed by the third dimension of power intentionally and unintentionally. Nevertheless, I have to highlight that although the ideology embedded into the PMSA and the PMSB did not change at all even after the interviews, the significance of faculty members' positive attitudes and active participation towards their work can never be underestimated.

6.5.1 Faculty members' general feelings and beliefs about their work

The third dimension of power is concerned with three themes, including 'latent conflicts', 'actions and inactions' and 'influence of structure'. In order to find out people's general feelings, beliefs and understandings about PMSs and the organisational strategies, I mainly used scenario questions to 'dig' into their minds step by step. Hence, interview questions in this part include '*How do you organise your daily work?*', '*Why would you like to do research/Why would you like to do a PhD?*'.

Table 6.5 Daily arrangements for work

Academics (ACA)	ACA01: teaching→ admin work→ research activities ACA02: deadline-driven; all urgent things first→ research ACA03: ideally: research→ teaching; reality: teaching→ research ACA04: admin work → teaching → read papers and collect data ACA05: prioritize anything to do with students→teaching→admin work ACA06: teaching→ admin work→ research ACA07: urgent things, such as admin work, meetings and external business partners
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	<p>ACA08: teaching lectures→ doing projects with students→ research</p> <p>ACA09: teaching→ admin work→ research</p>
Administrator (ADM)	<p>ADM01: I make a 'have to do list'; emails and attendance; attendance for students.</p> <p>ADM02: I make a list; give priority to deadlines; help academics.</p> <p>ADM03: I prioritise things based on deadlines.</p> <p>ADM04: I prioritise things; admin work; deal with students' concerns.</p> <p>ADM05: I start with checking emails; dealing with enquiries from students; help academics.</p> <p>ADM06: Prioritise things.</p>
PhD students (PhD)	<p>PhD05: Urgent work first; checking emails; tutorials preparation; PhD work</p> <p>PhD06: Reading on literature, which definitely needs a clear mind and responding to urgent emails</p> <p>PhD07: I allocated my time from 9-5 every day for my research</p> <p>PhD08: Anything related to deadlines; admin work (I only check my email twice a day)</p> <p>PhD09: I split my day into two parts: one part for doing research and the other part for writing</p> <p>PhD10: (biology student) checking my test subjects to see if they are ready for the test.</p> <p>PhD11: Admin work, such as replying to emails and marking essays</p> <p>PhD12: I don't have fixed time to do fixed things, but I like to give myself deadlines for my PhD work</p> <p>PhD13: I used to spend a lot of time replying emails, but now I only spent half an hour to deal with students' emails.</p> <p>PhD14: I start with checking emails; have a 'to do' list;</p> <p>PhD15: This depends on the stage of the PhD, for example, I need to conduct research interviews along with analysing my data</p>

Table 6.5 provides information about how the faculty members, including academics, administrators and PhD students organise their daily work, and this could reflect how they prioritise their daily errands as collective activities in their minds. According to **Table 6.5**, the academics in my research prioritise their work closely related to their students. They usually started their day carrying out administration work, such as checking emails or preparing for or teaching lectures before any research work. For the administrators, they were inclined to make a ‘to do’ list based on the urgency of their tasks. For example, ADM02 stated that she would give a priority to deadlines, such as uploading marks onto the system for academics, giving out study materials and checking students’ attendance. In contrast, the PhD students seemed not to have fixed arrangements each day, in particular, they arranged their activities based on the stage of their PhD work. This is probably due to the fact that PhD students enjoy more freedom towards their work compared with the academics and administrators, and their deadlines were weekly or monthly based. That is the reason why they were doing different tasks each day along with their administration work.

Table 6.6 Reasons to do research

ACA01	Multiple reasons: identifying new things; career development; a lot of good opportunities, such as travelling to conferences; change things.
ACA02	Research keeps me entertained: I purely enjoy the process of doing research and getting it published.
ACA03	To exchange knowledge, which is the most exciting part of being an academic.
ACA04	Some important reasons: 1. I like to investigate things that I am interested in. 2. I like to challenge what people normally believe. 3. I can not only update the knowledge, but also improve myself as an academic.
ACA05	I like to interact with students and keep a young mind; I can always get some new and interesting ideas from students.
ACA06	My teaching is linked to my research, so my teaching can benefit from my research.
ACA07	Doing research is a procedure of discovering and learning new things; teaching is part of research and I enjoy sharing my knowledge with my students.

ACA08	It is for my personal interests. I am very interested in the wind, wave and structural behaviours.
ACA09	I pick up interesting subjects, and I deeply love my research more than teaching.

Table 6.7 Reasons to do a PhD

PhD05	The topic is interesting and I want to learn more about it.
PhD06	Out of curiosity and freedom of mind.
PhD07	To boost my career; I would like to have a 4-year break after 13 years working in the same institution; to challenge myself.
PhD08	Funding is the most important part to do a PhD; possible academic career; interesting subject; skills development; work experience through internships; more time to read and think about the future.
PhD09	Interesting topic; I could develop a deeper understanding of the investment market; I am a full-time consultant for a good firm and I can take advantage of what I have learned from my PhD.
PhD10	Family reasons; flexible working hours; change my title.
PhD11	Interesting PhD project; a better job.
PhD12	My supervisor has a great influence on me and she offered me this PhD opportunity and good funding.
PhD13	My teaching work and previous working experience have built a solid foundation for my PhD work. It is just perfect timing to take this offer.
PhD14	It is an interesting area where I am familiar with; my research project can benefit from my previous work experience; I may have better job opportunities.
PhD15	It is for my personal development; more potential opportunities.

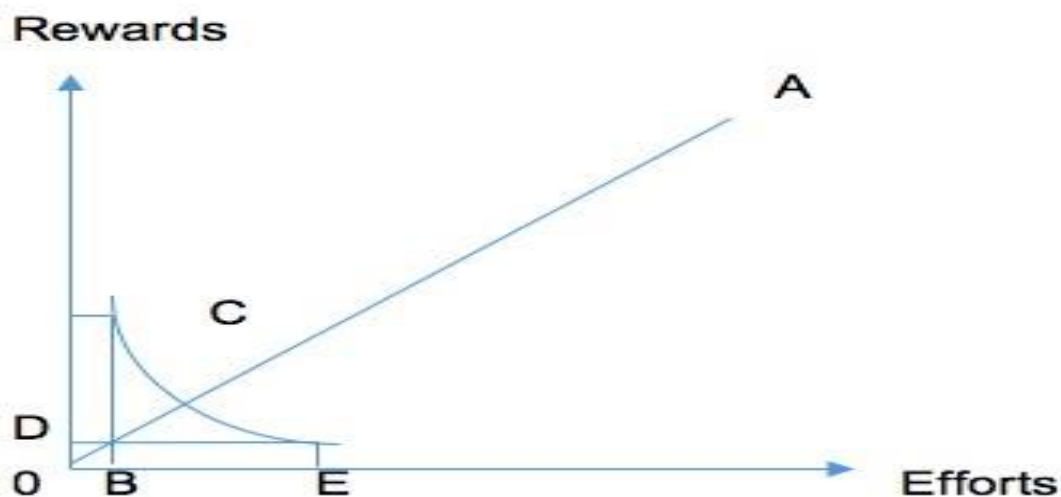
Academics

Both **Table 6.6** and **Table 6.7** illustrate the reasons why academics and PhD students said that they like to do research and to work on a PhD respectively. For academics, the main reasons for them to do research include career development, good opportunities, such as participating in conferences, investigating interesting topics, challenging what people normally believe and sharing new knowledge with students

(see **Table 6.6**). For instance, ACA02 claimed that *'I don't like to get bored and I am quite good at doing research'*. He further stated that *'The university management team probably want academics to do research for more funding and better prestige; however, I purely enjoy the process of doing research'*. He deemed that academic job is very different from other jobs since this is intellectual work and academics need to have a strong desire and inspiration to do it. To demonstrate, ACA02 drew a graph to show the relationship between the rewards and efforts for doing research (see **Graph A**). In **Graph A**, academics normally work hard and they could get some rewards in return, which is reflected by the straight line OA. If academics happen to have some good inspirations, it may bring them significant rewards with less efforts at point C. However, if they do not have good inspiration for their research, they may gain fewer rewards with a lot more effort at point E. ACA02 emphasised an important point here that:

'You will have to enjoy doing research ... If you are required to do research, this is not going to work. Besides this, some good inspirations could keep you going for many years with a certain number of rewards'. (ACA02)

Graph A. The relationship between rewards and efforts



PhD students

In response, PhD students also ventured various reasons for doing a PhD in **Table 6.7**. These reasons include, interesting research topics, potential academic career, flexible working hours and better job opportunities. Besides these main reasons, PhD10 mentioned that *'I choose to do a PhD mainly for family reasons'*. His father has

a PhD in Psychology and has been working as a psychologist for many years. PhD10 further advocated that '*Honestly, my dad had a great influence on me when I was young, so I would like to do a PhD*'. A similar story was offered by PhD12, who was strongly affected by his supervisor. PhD12 met his supervisor when he was a third-year student and his supervisor was very good at motivating her students. After he completed an internship with a company and later a Master's degree, his supervisor offered him a PhD opportunity with good funding. Eventually, PhD12 took this offer with the full support of his parents.

Discussion

These findings confirm the fact that both academics and PhD students held numerous positive and active reasons for engaging in academic work. It is probably these reasons as their real interests and initial intentions that keep them in academia. For academics, they do research strongly out of their real interests and discovering new knowledge, thus they are devoted to their academic career. However, we should keep in mind that none of them stated that they do research only because they are required to do so, or for pursuing funding and getting engaged with knowledge exchange activities. Instead, ACA01 later on further expressed his real interests that '*I am not aimed at helping companies to make plenty of income but I am more interested in helping people get decent lives*'. Similarly, ACA03, ACA07 and ACA09 deemed that they enjoyed doing research since doing research is the most exciting part of being an academic and they could explore new subjects and topics. With respect to PhD students, they also had different reasons for doing a PhD. We cannot deny that their interests could be strongly affected by their parents and academics. They would like to do a PhD not because they were forced by their parents and academics, but because they liked to explore interesting topics and to improve their personal development. However, none of the previous researchers examined how the faculty members prioritise their daily work to reflect the most important tasks in their minds as the collective arrangements.

6.5.2 Faculty members' perception of managerial control of their beliefs through PMSs

After exploring faculty members' general feelings and beliefs about their work, I now turn my attention to examine their perceived understandings about the senior managers' real interests, and how the senior management used PMSs to affect faculty members' interests. In order to compare and contrast the differences between the faculty members' interests and senior managers' interests, the interviewees were asked to answer questions, including '*What are the most important aspects of your work to the senior management team?*', '*What are the advantages and disadvantages of PMSs?*' and '*What do you think about PMSs in general?*'. This is to find out the faculty members' general perceptions about PMSs and knowledge, especially ideology conveyed by the senior management through PMSs.

Table 6.8 The most important aspects of work to the senior management

<p>Academics (ACA)</p>	<p>ACA01: Research output and research activities.</p> <p>ACA02: Research/research grants from funding councils and a lot of companies in the industry.</p> <p>ACA03: Knowledge exchange/generating new revenues. The KE is like a metric and I just need to tick the box, but I actually need to do a lot of work for it.</p> <p>ACA04: I need to cover as many lectures as I can and write as many publications as possible. I get no support for my research from the department.</p> <p>ACA05: I need to cope with an enormous number of fee-paying postgraduate students because the university has a policy of expanding the postgraduate business; I should also focus on recruiting more international students besides doing some research.</p> <p>ACA06: (Did not mention anything)</p> <p>ACA07: All my indicators are important: KE is more important than research and teaching. KE is a good activity for me to do.</p>
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	<p>ACA08: This is the truth about academics' life. Research is always predominant and teaching overall is important because it brings money to the university.</p> <p>ACA09: They care about the number of publications and where I publish them.</p>
Administrators (ADM)	<p>ADM01: Communicate with students to determine what they are doing; provide support for students and academics.</p> <p>ADM02: Provide excellent research assistance for students and academics about data analysis; help them with publications.</p> <p>ADM03: Provide excellent student experience and deal with inquiries; support academics' work.</p> <p>ADM04: Provide students with a good experience; we could get a better rating/ranking/reputation.</p> <p>ADM05: Match the job description.</p> <p>ADM06: It depends on who you are talking to. There is a huge conflict and difference between the most important aspects that you think of and those stressed by the senior managers. For me, the most important aspect is to provide good services for students and academics. For senior managers, we need to have commercial engagement with people to bring money to the university, so this has become my priority now.</p>

Academics

To find out how faculty members perceive the Strategic Plan 2018 in Chapter 5, both academics and administrators were asked which aspects of their work are the most important to senior management. **Table 6.8** illustrates that aspects, such as research output, research activities, the KE and teaching are the most essential to the senior management team from the academics' perspective. ACA01, ACA02, ACA07, ACA08 and ACA09 all emphasised that while teaching is very important overall, research is always predominant and is valued more than teaching by the senior managers. For instance, ACA01 and ACA02 shared the same idea that the senior managers prefer academics to engage in more research activities, such as writing publications, generating income and establishing a good research profile, both nationally and

internationally. This is largely because the research output builds up academics' research profile based on various research activities, probably affecting the business in different industries.

Besides research, ACA03 and ACA07 mentioned that the senior managers recently have put much weight on the KE. The KE aims to generate new revenues and to help the university establish new business partnerships with companies in the industry. It means the more KE activities academics get engaged with, the more potential business opportunities and income streams they may have. However, ACA03, as a senior lecturer, explained that the knowledge that academics want to exchange must have some value, or without it, no funding will be obtained. He expressed his feeling about the KE that

'The KE is like a metric in PMSA form and I just need to tick this box, but I actually need to do a lot of work for this metric'. (ACA03)

On the other hand, academics on the teaching contracts held different views. ACA04 and ACA05 work as a teaching assistant and teaching fellow respectively, so they mainly provide teaching in their departments. ACA04 claimed that the management team care more about how many lectures he could teach and how much workload, such as marking and supervising students' projects he can take. ACA05 further stated that she is responsible for recruiting more and more fee-paying postgraduate students, and a class may have over 300 students. The university has a policy of expanding the postgraduate business, and this is probably the main way for the university to generate income from teaching staff.

Administrators

In contrast, administrators were asked the same question but it was found that their work responsibilities are much simpler than academics. What matters to the senior managers for them are their professional services delivered to students and academics. Indeed, ADM01, ADM02, ADM03, ADM04 and ADM05 shared the same opinion that they are responsible for providing students with an excellent experience and ensuring that academics are fully-supported by them. Nonetheless, due to a special role, ADM06 is an administrator but she also plays a technical role in the

engineering school. Hence, she deemed that it depends on how people look at her job responsibility since she should not only support both academics and students, but also engage in some commercial activities. She stated that *'There is a huge conflict and difference between the most important aspects that you think of and those stressed by the senior managers. For me the most important aspect is to offer good services to students and academics. For senior managers, we need to have commercial engagement with people in order to bring in income to the university, so this has become my priority now'*.

Discussion

These above findings could reflect what faculty members perceive the senior managers' interests designed in the Strategic Plan in Section 5.4, and these interests work as a kind of beliefs or ideology in the case university. By comparing the senior managers' interests with academics' purposes of doing research, a conclusion can be reached that the faculty members felt that the senior managers were attempting to convey a belief that they, especially academics should bring funding into the university through different ways. A good example can be found in academics, such as ACA06, who deeply recognised the senior managers' interests. ACA01 stated that

'The university's value is about cultural changes manipulated by the senior management team ... The form made us feel like we are going to do something wrong, which is why they need to constantly check on us. The university forgets why they hire people and why academics do research'.
(ACA01)

Moreover, ACA06 expressed that *'They give us a big picture of how the university is going to develop and how they are going to make faculty members' lives better; however, at the end of the day, they actually convey the idea that we need to bring in income to the university'*. Apart from that, it is also very interesting to find out that an administrator was required by the senior managers to engage in some commercial activities. This may be, perhaps the potential trend in the future. These findings can be referred back to Section 5.1, where I stated how higher education is funded in the UK, and the case university is one of the 'players' in this game.

Table 6.9 Advantages and disadvantages of PMSs from operational managers' perspective

	Advantages	Disadvantages
MA01	<ul style="list-style-type: none"> - It is good for me to plan things in advance. - I take responsibility for my career. 	No
MA02	<ul style="list-style-type: none"> - Specific focus. - More opportunities to talk to employees. 	<ul style="list-style-type: none"> - It takes too much time. - It is hard to tackle underperformance.
MA03	<ul style="list-style-type: none"> - It is a flexible system. - Encouraging people to make their own contributions. - It highlights the areas that they are interested in. 	No
MA04	<ul style="list-style-type: none"> - It is a good system and we should use it. 	There is no disadvantage.

Table 6.10 Advantages and disadvantages of PMSs from academics' perspective

	Advantages	Disadvantages
ACA01	<ul style="list-style-type: none"> - I don't see any advantages and I am not going to make up some advantages about it. 	<ul style="list-style-type: none"> - People can get knocked down by this kind of system.
ACA02	<ul style="list-style-type: none"> - No advantage. 	<ul style="list-style-type: none"> - We have to admit that someone is working very hard and their job is fantastic, but they don't have a good rating for their performance.
ACA03	<ul style="list-style-type: none"> - It has only one advantage that it helps you communicate to a wider audience in other departments as they will get to know what you are doing. 	<ul style="list-style-type: none"> - It is very time-consuming to fill out the form. - No feedback.

ACA04	- There is no advantage for it.	<ul style="list-style-type: none"> - I feel that I am disappointed by the department for its lack of equality, trust and transparency. - Allocating the workload is so unfair and the whole system is not transparent at all.
ACA05	- There is no advantage.	<ul style="list-style-type: none"> - It is a recording exercise and I don't see how it translates to a wider audience for me or for the whole department. - It is a box ticking exercise without any real impact, and it brings opposite/negative impacts rather than capture performance to show what may or may not need to be changed. - What is worse, it may cause some anxiety for employees because I am a little sceptical about the whole process of having a standardised way of assessing personality. - For people who know how to do their jobs and are even motivated to take on extra workload from the department, I am not sure whether this PMSA recording ends anything.
ACA06	- No advantage at all.	<ul style="list-style-type: none"> - It will become more difficult to get anything from the university - People become more sceptical
ACA07	<ul style="list-style-type: none"> - It has measurable targets and it is easier to do comparisons. - It can have a sense of equality to show your hard work. 	<ul style="list-style-type: none"> - Ticking the box. - You may do things that you don't enjoy but it leads people to focus more on research than teaching. - It loses the equality between different aspects of your work and it also largely ignores intangible capitals, such as

		<p>human and emotional capital and recognition. It only looks at quantitative indicators with quantitative achievements.</p> <ul style="list-style-type: none"> - PMSs only measure the past output other than the potential ones. - The more indicators you add, the longer the process will be. The PMSA takes time and it is not always great and you just have to deal with it.
ACA08	- No advantages	- It is totally unnecessary and I don't like to spend time telling people why I am good.
ACA09	- No	- I don't need to be told what I should do. I do set higher objectives for myself than the objectives given by the university.

Table 6.11 Advantages and disadvantages of PMSs from administrators' perspective

	Advantages	Disadvantages
ADM01	<ul style="list-style-type: none"> - Highlight the key areas. - It is good to find out what I need to improve. 	(Did not mention anything)
ADM02	- It is good to have targets and goals.	- It lacks feedback.
ADM03	(Did not mention anything)	- It is a waste of time and I don't look forward to it. There is no incentive or punishment at all, although I got a small bonus for the work that I did last year.
ADM04	(Did not mention anything)	<ul style="list-style-type: none"> - A waste of time and no feedback. - 'A good exercise' and we take more work each year.

ADM05	(Did not mention anything)	<ul style="list-style-type: none"> - This whole PMSA thing is a 'nonsense' and we don't know where it goes in the end. I would guess that the senior management team will not have a look at it unless a serious problem occurred.
ADM06	(Did not mention anything)	<ul style="list-style-type: none"> - It is a complete waste of time. - It does not matter what you put in your PMSA form because there are no punishments or awards. - I don't think this PMSA has any value and I don't think any single person would tell you that there is some value in it.

Operational managers

After exploring how faculty members understand the senior managers' real interests, a full consideration should be given to their perceived advantages and disadvantages towards PMSs. According to **Table 6.9, 6.10** and **6.11**, only operational managers found that the advantages of PMSs outweigh their disadvantages, while both academics and administrators held the opposite opinion. For operational managers, they pointed out some advantages in terms of the PMSA, including flexibility, specific focus/key areas and more opportunities to talk to employees (see **Table 6.9**). MA02 listed two disadvantages, including it is time-consuming and too difficult to tackle under-performance, whereas others stated that there was no disadvantage for the PMSA.

Academics

On the contrary, it is interesting to find out that most academics said that there was no advantage for the PMSA and the PMSB in **Table 6.10**. In effect, they listed a lot of disadvantages, such as a lack of equality, truth and transparency, unfair workload, no feedback, 'box ticking' exercises, anxiety among employees and changing people's focus. For example, ACA05 listed four primary disadvantages of the PMSA. The first

drawback is that the PMSA is working as a recording exercise, and she was not sure how it translates to a wider audience since there was no feedback from either the department or the HR. The second drawback is that the PMSA is like a 'box ticking' exercise and it does not have any impact; instead, it has a negative impact on employees rather than capture performance. The third drawback was derived from the second one because the negative impacts might cause a certain degree of anxiety for employees. People may become worried about reaching their targets or even losing their jobs, plus people's personality has a strong influence on their attitudes towards their jobs. At this point, the PMSA cannot be used to assess people's personality. The fourth disadvantage is that ACA04 and ACA05 felt that there was no reward for people taking on extra work, and the allocation of the workload is not really fair to everyone. ACA07 added further disadvantages about the PMSA, including changing people's focus to research from teaching, looking at quantitative achievements and largely ignoring intangible capitals as well as only measuring past output rather than potential achievements.

Administrators

Similarly, most administrators held the opinion that the drawbacks of the PMSA outweigh its benefits (see **Table 6.11**). In fact, only ADM01 and ADM02 stressed two benefits of having this PMSA, such as setting up targets and goals, as well as identifying what needs to be improved, while the other three administrators did not mention any benefits of the PMSA. However, most of them felt that the PMSA is a waste of time because there was no feedback about it and there were no punishments or rewards from using it. Although ACA03 said that she got a small bonus for the work that she had done last year, there was no incentive or punishment before that. Most importantly, ADM06 stressed that the PMSA seems to have no value in it and she did not think any single person would say there is some value in it.

Discussion

These examples above confirmed such the fact that when compared with the operational managers, both academics and administrators held opposite opinions about the benefits and drawbacks of the PMSA. Three major differences are identified based on these findings. The first difference is that while most operational managers said there were no disadvantages for the PMSA, MA01 and MA02 highlighted several

serious and potential issues, such as minimal feedback and extra workload in Section 6.3.3 and Section 6.4.3. Due to the structural and institutional barriers, their potential issues were kept off from the agenda. In this case, it suggests that their potential issues were eventually turned into latent issues.

The second difference is that the academics and administrators claimed that the disadvantages of the PMSA outweigh its advantages, and this result is different from the operational managers' opinions. Hence, I can also assume that both academics and administrators were reflecting their real interests, and most of these interests, such as looking at quantitative achievements and ignoring intangible capitals were potential issues identified in Section 6.3.3 and Section 6.4.3. Consequently, these potential issues were transformed into latent issues by the third dimension of power. Those findings can be explained by the main difference between the second and third dimensions of power. The second dimension of power kept all their potential issues off the agenda, while the third dimension of power turned these potential issues into latent issues. Even if the faculty members might recognise these potential issues, they could not feel free to mobilise their interests and these interests would, in turn, become latent issues. It is probably because these faculty members might not see other or better options but have to accept their roles, and power at this point is transforming from the second to the third dimension. More examples of latent conflicts and issues will be shown in the next section.

In line with the second difference, the third one is that faculty members' understandings towards the benefits of the PMSA are different from these benefits emphasised by the senior managers (see Section 5.5). Indeed, although the senior managers listed some benefits of using the PMSA at the individual level and departmental/faculty and the university level, it seems that these faculty members did not obtain most of these listed benefits.

These findings can be linked to previous researchers (McDevitt *et al.*, 2008; Pereira and Melão, 2012) who explored the benefits and drawbacks of PMSs. For example, Pereira and Melão (2012), in their case study, identified five major benefits of using the BSC, including participation of the educational community, systematisation, articulation between educative project and plan of activities, continuous monitoring of

the strategy and definition of indicators and targets. My findings are partially consistent with their findings on a couple of main points in terms of the benefits of PMSs. Firstly, we found that PMSs can be good technologies to set up targets and goals as well as to plan activities. Secondly, it may also be good to measure people in a systematic way and to find out what needs to be improved. However, I did not find any other benefits, such as participation of the educational community, the articulation between the educative project and plan of activities. Besides this, Pereira and Melão (2012) pointed out two obstacles, including the requirement of previous knowledge and lack of autonomy, and three challenges, including the motivation of people, political arenas and resistance to change. While these obstacles and challenges do not necessarily correspond to my findings regarding the drawbacks of PMSs, they largely inspired me to explore these obstacles and challenges in my research. Hence, I filled this gap by looking at how the faculty members were motivated, how they think about any issues or conflicts caused by PMSs, how the power relations were embedded into PMSs and how the political and economic factors affect academics in the higher education sector.

6.5.3 Latent conflicts and issues about PMSs

According to Lukes (2005: 28-29), to identify latent conflicts, we should explore the contradictions between the interests of those exercising power and the real interests that they exclude. Hence, he suggested that researchers use empirically supportable and refutable hypotheses to find latent conflicts and issues. In my context, I designed three interview questions, including *'Have you ever felt or recognised any issues and concerns when management team was implementing the PMSA and the PMSB, but you did not mention them to the management team?', 'If you were given enough funding and no targets and indicators for publications, would you focus on something else?' and 'If you were given other better options, such as a well-paid job with less stress, would you still choose to do a PhD?'*. The purpose of using hypothetical questions is to help faculty members escape from their subordinate positions, in which case they may, to some extent, feel released in the absence of power and react to opportunities.

Operational managers

For operational managers as the subordinates, they had two concerns towards the PMSA. The first concern is about data protection. MA02 and MA03 had this concern since they would like to know how the university deals with the data collected through the PMSA systems each year. MA02 questioned that '*I am not sure how the university uses the information as the indicator of performance*'. Another question about data protection was put forward by MA03. He was not sure about the purpose of the PMSA system besides managing his team and managing one-step up to his line manager, and how the university uses the data. The second concern is about capital resources. MA03 was leading a team to provide educational programs for people from companies, and his team has been very successful in helping the university make profits. However, he felt that his team was somehow neglected by the university as he was expecting it to help expand and develop his team by allocating more capital resources to the team. He mentioned this concern a few times to his line managers before, but *nothing happened* and he has to keep this concern to himself.

Academics

As for academics, they were asked if they would have acted differently if provided with enough funding and no targets or indicators for publications. Only ACA06 and ACA09 had the same opinion that they did not have any problems with publications or targets, and they would not change their focus at all. In contrast, other academics would have behaved differently. ACA01 favoured getting publications with more journals. To illustrate, he compared the difference between British and Canadian academics in terms of publications. Canadian academics are inclined to attract larger audiences, so they like to have a wide range of portfolios, while British academics focus on a few top journals. This is because the REF leads British academics to focus on top journals. ACA02 and ACA07 stated that they would still do research but they would do less administration work and strive to improve leadership. ACA03 expressed that he may not set the targets so high and would not aim at always publishing in four-star journals. ACA04 tended to do more humanity-related work since he deemed that companies only care about how they can maximise their profits while paying little attention to people's lives. ACA08 would have learned something new, such as practising the piano or extending his research interests.

PhD students

With respect to PhD students, they were asked whether they would still choose to do a PhD when offered other options, such as a well-paid job with less stress. Most of them would still choose to do a PhD. PhD09, PhD10, PhD12, PhD14 and PhD15 shared a similar idea that they would still choose to do a PhD since they regard this opportunity as personal development, and they could become more competitive in the industry or the market as a knowledgeable person with a strong academic background. They also mentioned other reasons, comprising interesting subjects, family influence and a good challenge. By contrast, PhD11 and PhD13 said they would consider not doing a PhD if they were offered a much better job with little stress.

Discussion

The examples above illustrate that both operational managers and academics had less observable concerns and most academics would have done differently in the absence of power, while only PhD student appeared to act in their real interests. When playing the role of subordinates, the operational managers MA02 and MA03 did not act in their real interests because their intention was to get to know how the university uses the data and MA03 intended to get more financial support from the university. However, their intentions were suppressed by the senior managers through either inactions, decisions or non-decisions. They eventually kept these less observable concerns to themselves, in which case power is working to make the operational managers exclude their real interests as the latent conflicts from the political agenda by themselves.

In terms of academics, most of them expressed that they would have done differently without the influence of power, which means they were not acting in their own real interests. The most important point here is that there were no observable grievances, overt conflicts or serious resistances between academics and their line managers or the senior managers. It means these academics, especially ACA06 and ACA09 either accepted their role in the hierarchy or could not see other better options, or they might see the existing order of these arrangements natural and unchangeable, or all of them. Therefore, while these academics would have preferred to focus on other aspects of work in their mind, they chose to exclude their real interests from the politics at the beginning. Similarly, this rule also applies to the administrators at this point. On the

contrary, only PhD students seemed to act in their own real interests in the absence of power, and they also turned out to be the group suffering from the least influence of the senior managers or the hierarchy. Furthermore, they had positive reasons to keep doing their PhD.

All these latent issues imply that the less observable conflicts and the recognition of managerial control made faculty members relatively powerless at the beginning, and they could not feel free to challenge the authority, manipulation and influence of the senior managers. This also reflects that the senior managers could exercise the third dimension of power consciously or unconsciously through taking actions, inactions and making decision and non-decisions. In this way, a senior manager might be even unaware of the exercising of their power to suppress latent conflicts or to keep issues out of the politics. Nevertheless, some past researchers (such as, Jordan and Messner, 2012; Wong-On-Wing *et al.*, 2007) emphasised that PMSs in their studies could be used to help managers to deal with observable issues, but they seemed not to know some issues can be overt or less observable. Working in a 'harmonious' environment does not mean there was no potential or latent issues. Hence, I filled this significant gap by exploring latent conflicts and issues in my thesis. In the next section, I will demonstrate how senior managers take inactions to control the faculty members' interests.

6.5.4 Inactions enable managers to control over interests

When analysing different types of issues in the previous sections, faculty members mentioned some issues or concerns to their line manager or senior managers, but '*nothing happened*' in the end. The first and second dimensions of power could not be utilised to explain why '*nothing happened*' since these two types of power focus more on behaviour, especially taking actions and making decisions and non-decisions, ignoring the fact that power can be exercised through inactions. The third dimension of power, however, enables the powerful to take both actions and inactions to keep the potential and latent issues out of the political agenda, largely controlling the faculty members' beliefs, preferences and understandings. Furthermore, in the process of taking inactions, the powerful could turn these issues into non-events by either

suppressing the awareness of actors' real interests or shaping their beliefs and perceptions, either intentionally or unintentionally. It means, they may be unaware of what they are doing or what they should do. Or, they may be unaware of how the actors interpret their inactions. Or, they may be unaware of the consequences of their inactions (Lukes, 2005: 53). There might be many reasons for the powerful to take inactions, and I will pay attention to these non-events mentioned by the faculty members earlier because these non-events could reflect the faculty members' real interests or desires, which were not achieved (Lukes: 2005, 40-41).

Operational managers

As the subordinates, faculty members had some key or potential issues, but *nothing happened* after mentioning these issues to their managers. For example, the operational manager MA01 in Section 6.3.3 stated that the PMSA lacks feedback and she felt that her line manager was ticking the box for her PMSA form. What is worse, MA01, MA02 and MA03 felt that there was no appreciation or punishment, so they did not know what this PMSA was eventually for. Another example is that MA03 in Section 6.5.3 expected the senior managers to provide his team with more financial assistance, so that they could develop and expand his team to offer better services. These two examples illustrate how the senior managers took inactions to turn operational managers' key or potential issues into latent issues or less observable concerns.

Academics

It is the same situation for the academics and administrators in my findings. Academics ACA03 and ACA09 in Section 6.3.2 ventured a key issue about the unrealistic target of publications, and these targets were relatively tough for young academics when compared with senior academics. In Section 6.3.3 and 6.4.3, ACA05 mentioned that she could not see a clear pathway to promotion for those who are on a teaching contract, and she felt that '*You have to fill the form each year to show that you are doing your job and that's all*'. Moreover, she has developed a belief that people who are on teaching contracts in other universities had the same situation. This key issue was turned into a potential issue and then a latent issue for ACA05. Besides this, ACA03 in Section 6.3.2 ventured the same issue as MA01, MA02 and MA03 that there was no feedback about the PMSA form. He expressed that '*Filling the PMSA form is a waste of time and I have not got any feedback from the HR department*'.

Administrators

In terms of administrators, it is interesting to find out that they not only recognised some managerial inactions but also took inactions themselves. In Section 6.4.3, ADM03 felt that she did not receive much recognition or more income for her hard work, and it is very hard for administrators to get a promotion or a pay raise. Additionally, my findings confirmed that some administrators were taking inactions. Indeed, ADM03 had an issue with other colleagues, who were supposed to do their work by themselves, but she was doing extra work for them. She decided not to say anything to her line managers about this issue because her colleagues have been working for the case university for a long time and she could not reject their requests. ADM06 was taking inaction by expressing that she mentioned all her concerns earlier to her line managers, she would not do it again. It is because she knew nothing would happen and her concerns would not be addressed. ADM01 in Section 6.3.3 highlighted that *'We have stories but we don't tell you'*.

Discussion

These examples confirmed the fact that senior managers took inactions to keep potential issues as non-events by suppressing the awareness of the faculty members' real interests. Power in this way can be transformed from the first or second dimension to the third, or from the first dimension to the second and then to the third dimension. That is, inactions reinforced the managerial control by turning some key issues into potential issues in the short-term, and then turning these potential issues into latent issues or less observable concerns over a long period. Eventually, the senior managers achieved the purpose of shaping and controlling the faculty members' interests and beliefs. Here, it must be pointed out that power can be exercised without the senior managers' awareness, which means the senior managers might not be conscious of what latent issues or less observable concerns they kept off the political agenda. Or, they might not even know what possible consequences their inactions could cause. Or, they might not be interested in learning about any consequences. Hence, it has been suggested that non-events could become more significant and influential of policy than policy-making events (Lukes, 2005: 40).

For faculty members, some of them suffered from managerial inactions, but they eventually kept their key or potential issues as latent issues to themselves. This is

largely because they might not be in a good position to challenge managerial control or the hierarchy (i.e. structurally determined, Lukes, 2005: 54). Or, they might have accepted their roles and they could not see any better options. Or, they might have seen some possible consequences caused by managerial inactions to be natural and unchangeable. As a result, managerial inactions have led some faculty members, especially administrators to take inactions by themselves. It is due to the fact that they might have developed a belief that '*Nothing would happen and nothing would change*' in the end, and their real interests were kept off the political agenda at the beginning. Again, previous researchers paid their attention to senior managers' actions, but they might not know that top managers could take inactions to achieve control of the agenda.

6.5.5 Academic influence on PhD students

In the last two sections, my findings demonstrated how senior managers control faculty members' interests and beliefs, thus making them relatively powerless in the structure of the university. I also found that only PhD students seemed to act in their own real interests in the absence of power, and they turned out to be the group suffering from the least influence of senior managers or the hierarchy. Hence, in this section, my attention will be on exploring how PhD students perceive academics' lives and work and what they have learned about academics from four perspectives. Accordingly, four interview questions were designed, including '*How do you feel about being an academic*' '*What do you need to do in order to succeed*' '*Which aspects of work do you think are of the most importance for being an academic*' and '*Would you like to stay in academia after you finish your PhD*'.

The first aspect is concerned with their general feelings about being an academic in the case university. PhD05, PhD06, PhD07, PhD12 and PhD14 felt that it is hard to be an academic because they need to do many publications, which keeps them constantly busy. PhD05 seemed to have a good understanding of this point and he explained that it might have been much easier to be an academic 20 years ago, while today everything is measured and academics need to have publications within a certain period of time with good quality journals. PhD08 and PhD12 further claimed

that *'It is good but not great to be an academic'* since academics have long-term deadlines and they are so isolated. They normally do not work as a team, instead spending most of their time working alone. It might be easier for senior academics or researchers to do publications once they have developed a reputation nationally or internationally. However, junior academics might be very stressed if they have issues with their research interests and subjects or get publications with top journals. Besides this, PhD10 highlighted that he never recognised that *'There are a lot of political issues getting involved in the academia'*. He explained that academics would try their best to get funding from funding bodies, journal publishers and companies through marketing their research outside the university. Inside the university, they also have to compete with each other to secure the funding from the university.

The second aspect is examining how PhD students could succeed in the case university from their understanding. Nearly all of them, including PhD05, PhD09, PhD12, PhD13, PhD14 and PhD15 emphasised that *'You should know what you are doing for your own PhD and you need to devote yourself'*. PhD14 felt that doing a PhD is a process of developing themselves as researchers and learning skills, and *'I should be really focused and need to enjoy doing a PhD'*. Apart from this devotion, PhD05, PhD07, PhD08 and PhD11 deemed that completing their PhD and writing publications can make them succeed from their or their supervisors' point of view, and in turn publications could help them find good jobs. Therefore, they would like to have several publications before or after their graduation. PhD10 had another opinion that a lot of engagement is essential for PhD students since expanding the network and getting engaged with more people in the industry could help PhD students get more projects and programs to do. Indeed, he got a valuable research project for the case university through an engineer who he met at an event.

Table 6.12 The most important aspects of being academics?

PhD05	A lot of research and funding.
PhD06	Doing something that can contribute to industry practice.
PhD07	I don't want to be an academic, so I am not really sure. I guess publications and research are the most saleable.
PhD08	Research and quality writing.

PhD09	They have to be well-organised, intelligent, passionate about their research, and they also need to have creative ideas and broad eyesight.
PhD10	Publications, conferences and exchange knowledge. My supervisor kept telling me that they need to get as many publications as possible.
PhD11	Research and funding.
PhD12	Research, teaching and knowledge exchange.
PhD13	Teaching is very important because it affects young lives.
PhD14	Writing articles and good knowledge.
PhD15	I have to say that I intend to be an academic but I don't fully understand what an academic is. I think they will need to do publications, to attend conferences and to obtain good recognition.

The third aspect is about the most important aspects of being academics derived from the first aspect. In **Table 6.12**, more than half of the PhD students, including PhD05, PhD07, PhD09, PhD10, PhD11, PhD12, PhD14 and PhD15 deemed that doing research and publications are the most important aspect of being academics, and two of them (PhD05 and PhD11) also mentioned funding as being very important. It is interesting to discover that PhD10's supervisor kept telling him that they (academics) need to get as many publications as possible. PhD12 has learned from the departmental events that the KE is very important for academics, but she held the idea that even academics need to judge what kind of work they like to do. She explained that some academics might not like to do research, so they can only focus on teaching; some academics might not like to do the KE, so they can only do research. Nevertheless, only PhD12 and PhD13 pointed out that teaching is very important.

The fourth aspect is about if these PhD students would like to stay in academia after their graduation. According to **Table 6.13**, nearly half of them intend to stay in academia and the main reasons for them to look for jobs at universities include their preference of being academics, a good work-life balance and the development of the profession. For example, PhD05 and PhD13 were inclined to look for a post-doc position or research assistant after their graduation, and PhD15 really enjoyed doing academic work since this is largely determined by her personality. In contrast, three of them, comprising PhD07, PhD09 and PhD12 did not want to stay in academia.

However, PhD07 and PhD09 advocated that even if they did not want to build on a career in academia, they would still like to have a strong academic background and may still do publications and go to conferences. As highlighted by PhD12, '*Doing a PhD is like learning some skills and once you get these skills, you will have them forever*'.

Table 6.13 Stay in academia after graduation?

PhD05	Yes. My real interest is a post-doc position or research assistant for a couple of years.
PhD06	Not sure – ideally but not defined.
PhD07	No, I would like to have a professional job with a strong academic background.
PhD08	Yes or No. If the salary is high enough and the contract would last for at least 4 or 5 years, I would consider staying in academia; otherwise, I will find a full-time job before or after graduation.
PhD09	No. I don't want to stay in academia since I don't like to be a lecturer, but I am definitely up for doing publications and going to conferences.
PhD10	Yes. I already got a job in our university as a research assistant. It is a post-doc position and I will enjoy continuing my PhD work.
PhD11	Yes. I will try to get an academic job, such as a lecturership and I will be happy to take this kind of work no matter which countries or cities I need to go to. In the meantime, I will look for other types of work since we need to survive and then develop.
PhD12	No. It is not my current plan. I may do a post-doc degree. I like to do research and may go back to academia later in my life. Doing a PhD is like learning some skills and once you get these skills, you will have them forever.
PhD13	Yes, I think I would because I really enjoy teaching work. I know it does not make any sense that I don't do any teaching in this year, but it will make more sense that I focus more on my PhD. Once I get it done this year, I will have more time to do the teaching for next year. The work-life balance is good as an academic. The pay is good

	compared with what I was doing before, and academics can have holidays each summer and winter.
PhD14	No, I don't want to be an academic. I prefer to work in some organisations other than teaching as I don't want to explain things even in my first language.
PhD15	Yes, this is my intention. I would like to stay in academia because it is good for my professional development and this is also determined by my personality. I view it as a kind of challenge, I like to be a researcher and I like to be called a 'researcher'. What I enjoy right now is getting to know people's stories and ideas. On the contrary, what I don't enjoy is that I may not finish my PhD on time and occasional loneliness.

Discussion

Several important points can be made based on these PhD students' experiences. First, even if these PhD students are subject to the hierarchy of the university and relatively powerless, they seemed to be acting in their real interests in the absence of power. Compared with other faculty members, the PhD students could see and feel how academics' lives and work are and they have more options before and after graduation. It means, they at least have the freedom to choose what they would like to do before or after graduation. Second, it cannot be denied that their interests can be strongly affected by parental guidance and their supervisors. For instance, PhD10 stated that he chose to do a PhD mainly for family reasons as his father, who has a PhD in Psychology, had a great influence on him. PhD12 was offered a PhD studentship by his supervisor who was good at motivating her students, and he got a lot of support from his parents as well. These examples could reveal the exercise of the third dimension of power over interests. In other words, these PhD students would value the existing order of doing a PhD as divinely ordained and beneficial for their career development, securing more opportunities and investigating interesting topics and subjects. Or, the PhD students may see doing a PhD as naturally determined by the exercise of the third dimension of power in their mind. That is why they made the decision to do a PhD.

Third, they have also learned what the most important aspects of being academics are when doing their PhD. For example, PhD05 and PhD11 have learned that a lot of publications and funding are the most important. PhD12 has learned that engaging in KE activities is also very important for being an academic. Nevertheless, only PhD12 and PhD13 stated that teaching is very important overall. All these ideas work as an ideology conveyed by the senior managers to academics, and PhD students have perceived these ideas from either their supervisors, or the general academic environment, or both. Gradually, their understandings and beliefs towards being academics are changing in accordance with this general environment. In other words, it is the third dimension of power that changes the ideology of being academics by shaping PhD students' beliefs and understandings, thus making them form institutionally structured and culturally patterned behaviours eventually.

6.5.6 Relevant counterfactuals: the third dimension of power as encouragement over interests

Exploring the relevant counterfactuals is a good way to show the ability of the powerful how to affect the subordinates' beliefs and interests. According to Lukes (2005: 69), 'power over' is a sub-concept of 'power to'. 'Power over' means domination (the third dimension), while 'power to' suggests a capability to act and accomplish targets which do not necessarily entail power over others and may even be in their interests. That is to say, 'power to' could help the powerful sense their subordinates' interests by enhancing their awareness of their interests or encouraging positive attitudes at the workplace. Here, it must be pointed out that there is a difference between these relevant counterfactuals in the first and second dimensions of power and the third dimension of power. The first two dimensions of power emphasise the actual decisions and actions taken by the powerful, while the third dimension of power is more about shaping the subordinates' awareness and interests. However, power has a shifting nature, so it could be the third dimension of power that determines what actions and decisions that the powerful have in the first and second power mechanisms to encourage positive attitudes and participation in Section 6.3.4 and 6.4.4.

Operational managers

Two counter examples can be identified for the operational managers as the powerful to affect their employees in my context. The first example is MA01, in Section 6.3.4, stressing that the idea the PMSA was converted when it comes down to her unit, so she attempted to build trust among her employees. She believed that trust is very important for them to carry out their work, and she was inclined to put people in charge of their tasks instead of asking them to do this or that. Nonetheless, she also learned that it takes time to build this trust among her employees. Besides this, she was always trying to set up a model for her employees by working an extra day before deadlines in case she could not finish particular tasks in advance. The second example is that of MA03, who claimed that he would like to make sure tasks remain interesting to his employees and he attempted to give his employees some sort of variety to interest them. These two counter examples could work as managerial encouragement to increase their employees' interests and awareness in order to encourage them to form positive attitudes and participation towards their work.

PhD students

As for PhD students, they also had some experiences of motivation from their supervisors. First, it is common for them to receive good comments about their PhD work from their supervisors. For example, PhD10 has received good remarks from his supervisors and he was also offered a job in the case university as a research assistant, which was a post-doc position. He was highly motivated. Second, PhD students were encouraged to go to conferences to expand their social network and capital. PhD12 expressed that his supervisors wanted him to go to conferences and it proved to be a wise decision as he has learned a lot from conferences. PhD14 also had a similar experience with her supervisors encouraging her to go to a conference to obtain feedback, so she was collecting some data before that. These two counter examples showed academic encouragement in favour of strengthening PhD students' real interests.

Discussion

These counter examples confirmed the fact that both managerial and academic encouragement mechanisms have been playing an increasingly significant role in motivating and enhancing faculty members' awareness and their real interests. Their

encouraging actions can be considered as observable actions to increase employees' positive actions and participation. For example, MA01 tended to put people in charge of their tasks and tried to build trust among employees. For PhD students, PhD10 was highly motivated by his supervisor, so he has decided to stay in academia to continue pursuing her subjects. In both cases, the third dimension of power poses a positive impact on people's mind, so that they would become more aware of their real interests or act in their real interests. Unfortunately, I did not find much data about how academics and administrators were motivated by senior managers in a positive way. This is probably because they recognised the managerial control from three dimensions and they were also aware of what the senior managers wanted to achieve. In other words, they might feel more managerial control than encouragement in terms of their real interests.

6.5.7 Sub-conclusion for the third dimension of power

To conclude, it appears that senior managers exercised the third dimension of power to secure faculty members' compliance by shaping their interests and suppressing latent conflicts and issues at the same time. This is largely achieved by utilising PMSs to change the focus of their work, and even organisational culture, to favour senior managers' interests. The main difference between the first two dimensions and the third is that the first two power mechanisms only focused on behaviourism, such as making decisions and taking actions. They could not be used to explain why the senior managers take inactions, how power can affect the faculty members' interests and how the senior managers can keep latent conflicts and issues as non-events, either intentionally and unintentionally. In my context, the faculty members, particularly academics, were fully aware of the ultimate purpose of implementing the PMSA and the PMSB, but they might not be in a good position to mobilise their real interests. They had to follow the rules because they might not see better options. Or they might value the existing order of things as divinely ordained and beneficial for their career. Or they might even see the senior managers' real interests as natural and unchangeable determined by the power mechanism.

My findings confirm that the structure of the hierarchy determines that faculty members were relatively powerless in the case university, and both academics and administrators felt more managerial control than managerial encouragement. Indeed, they would have acted differently, but their potential conflicts and issues in the second dimension of power were turned into latent conflicts and issues by the third dimension of power. In other words, the third dimension of power can work to affect people's interests by shaping and changing their mindsets. On the contrary, although PhD students were also subject to this hierarchy, they seemed to have more freedom and options when compared with other faculty members. They ventured their reasons for choosing to do a PhD, how their supervisors encouraged and motivated them and why nearly half of them wish to stay in academia after graduation. However, PhD students as young academics have also learned from their supervisors and others in the university that writing a lot of publications and searching for funding are the most important responsibilities to succeed in the case university. This is also an essential way to show how their interests were affected by their supervisors.

Nevertheless, the third dimension of power is not without limitations. I showed some criticisms about the third dimension of power in Section 3.4.3, so I am not going to demonstrate its criticisms here. What I want to highlight is that power analysis does not take political and social factors into account. Hence, to capture the big picture, political and economic analysis was used to investigate how faculty members perceive if academic behaviour was affected by PMSs and how PMSs were developed is considered in the case university in the next section.

6.6 Political economy analysis and political economy of accounting

In the last section, I stressed that Lukes' power theory did not take political and economic factors into full consideration, so the theory could not explain what made senior managers form their political and economic interests, why they changed their interests, and why they were so keen to convey an ideology of commercialisation to the faculty members in the case university. As mentioned in Section 3.5, the examination of power and conflicts cannot be separated from the investigation of political and economic interests, ideas and institutions, so I brought in the analysis of political economy and the methodological approach of the political economy of accounting to supplement the power theory. This political economy analysis aims at exploring how such groups or individuals maximise their utility by participating in political activities in order to gain the political results that benefit them (Acosta and Pettit, 2013). In Section 3.5.1, I stated that this analysis encourages researchers to explore a context from three levels, including macro-country level analysis, sector level analysis and problem-driven analysis. For the macro-level country level and sector-level analyses, I conducted desk research to look at how the higher education institutions were funded in the UK (see Section 5.1), and how the Scottish Code, serving as the 'rules of the game', designed by the Scottish government affects the development of HEIs in Scotland (see Section 5.3). As for the problem-level analysis, I mainly explored the implementation of PMSs and their related conflicts and issues to reflect on how faculty members perceive the power relations embedded into PMSs in the case university.

Besides the analysis, I considered Cooper and Sherer's (1984) political economy of accounting as a methodological approach to explore political and social issues by focusing on agents, structures and specific contexts. As Cooper and Sherer (1984) highlighted, accounting researchers need to be normative, descriptive and critical, not constrained by 'common-sense' views or conventional arrangements. More specifically, they suggested that accounting researchers not only develop a good understanding of the historical and institutional environment of the society, but also hold an emancipatory view of human motivation and the role of accounting in society. Therefore, I paid attention to the development of PMSs as the accounting technologies

in the case university, how academics' behaviours and interests were affected by these PMSs and how senior managers used PMSs to achieve their ideology of commercialisation in the case university to reflect the whole environment of the higher education sector.

6.6.1 Development of PMSs in the case university

To explore the development of PMSs in the case university, the faculty members were asked how PMSs have developed during their stay at the university and how they might change in the future. The reason for me to design this question was to reflect on the historical and institutional changes of the senior managers' political and economic interests and beliefs since they created the PMSA or the PMSB.

Operational managers

In response, three operational managers shared the same opinion that the PMSA did not change at all during their stay and it may not change in the future. Indeed, MA01 and MA03 have been working for the university for four and three years respectively, and they stated that the PMSA form remained the same and never changed. MA01 deemed that this PMSA is good for those who are new to their work since it guides them on what they should do. Similarly, MA04, who has been working for the university for 6 years, claimed that the form never changed and it may never change in the future. However, only MA02, who has worked for the university for 20 years, claimed that the form seems to be slightly longer each year, and she speculated that senior managers may have more reviews in the future.

Administrators

It is the same for administrators, and nearly all of them advocated that the PMSA and its process never changed. Both ADM04 and ADM05, who have over 15-years of experience at the case university introduced the historical changes of the PMSA. They stated that the senior management team was utilising a paper form called Self-Appraisal before the PMSA. The Self-appraisal form has only a couple of pages and they were required to fill this form with relevant information before having a meeting with a manager. This form looked similar to the PMSA form but the PMSA format is

more formal. In terms of future development, they predicted that the PMSA may add additional indicators, become more demanding or have more punishments or awards. It is interesting to discover that ADM05 has been working in the university for 25 years and she has kept all the Self-appraisal forms till now.

Academics

Compared with the operational managers and administrators, most senior academics claimed that the senior managers changed the performance indicators significantly and made its criteria more elaborate each time. ACA02, with 10 years' experience, stated that initially, it was a form that employees need to complete, then the form became an electronic version, and then the PX system was used before the PMSA and the PMSB. ACA02 further expressed that further indicators were added, so the PMSA form has become much larger. Besides this, ACA06 and ACA08 added a point that they did not know how the senior managers link the PMSA to the PMSB and how they move people between different groups. The process of the PMSB was that the Deans sent a report, or a review, about each professor to committees and it is the central committees that have the power to shift people into different groups. Consequently, all professors were allocated into different groups according to their previous contributions, and if there is a new professor coming into the faculty, he or she will be allocated a Group as well. The PMSB was a 'one-time thing' and it will not happen again in the short term.

With respect to the future development of PMSs, academics had several thoughts about it. First, ACA01 was hoping the senior managers to give academics enough time and more space to do research. He expressed his anger that the senior managers forget why they need educators, how well they have done before and how motivated the people were in the first place. Second, ACA02, ACA03 and ACA09 had the same feeling that more indicators or targets may be added into the PMSA in the future based on what senior managers want to achieve and how they like to control people. ACA01 explained that the PMSA is a perfect example to illustrate the power mechanism or bureaucracy of the university. Once the management team created this hierarchy, people as employees are regulated by a lot of rules or perhaps more and more rules in the future. What is worse, ACA09 expressed serious doubts that *'I don't know if it is right to say this but I think the university system keeps pushing academics to an*

extreme and this system may collapse one day'. Third, ACA04 and ACA05 had the same suggestion that senior managers should pay attention to academics' qualitative or intangible work; not just focus on quantitative achievements. ACA04 claimed *'I don't see any qualitative work evaluated by the PMSA form*'. Hence, they advocated that although nowadays most universities have come to concentrate more on their income and costs, at least they should value the quality of academics' work.

Discussion

The above examples demonstrate that senior faculty members have experienced several changes of PMSs in the case university, and the indicators of PMSs did not change that much for both managerial and administrative staff, whereas senior academics have witnessed many changes to their indicators or targets. It is interesting to find out that MA01 and MA03 later on stated that PMSs, such as the PMSA, are good tools to monitor administrative work, but they do not really know how the PMSs work on academics and how the senior managers use PMSs to measure their intangible work. Besides this, ADM06 expressed that her husband is an academic in the same university and she felt that *'As academics, if you want to get promoted, you need to bring a lot of research funding to the university. It does not matter if you are an amazing teacher or how much students love you and your teaching*'. Therefore, these examples suggest that the historical changes of PMSs reflect the changes of senior managers' political and economic interests, along with the changing business environment, and academics, unfortunately, have become the main 'victims' under these circumstances.

6.6.2 Senior managers' political and economic interests

After investigating the historical development of PMSs, the operational managers were further asked which perspectives and indicators were the most and the least important to the senior management team. The reason for asking this question is because the operational managers probably have more managerial power or higher positions in the hierarchy than academics and administrators do, and their opinions could reveal the senior managers' political and economic interests. Apart from this question, they were asked if their employees would have acted differently when there were no such

measurement systems. This hypothetical question aims to set the operational managers' minds free about controlling their employees and to find out if they could imagine any potential or latent issues. Their answers to this question could also reflect how the senior managers control the operational managers' interests and beliefs.

In terms of the first question, the operational managers all deemed that it is very important to achieve the agreed objectives and to ensure that their employees make contributions to the university strategy. MA01, MA02 and MA03 were operational managers who provided professional services and teaching programs for either students or companies in the industry. Indeed, MA01 stated that all the perspectives and indicators are very important. The management team above her was new but her managers did not let her know which indicators are the most important. Although her managers constantly changed the 'picture' (i.e. direction) of their work, people in her office have been doing the same work as what they always do. She felt that income is what senior managers want from their designed teaching programs, which should be regarded as the most important indicator. Similarly, MA03 hold the viewpoint that the most essential aspect of his work for the university is to generate revenues, to develop potential and possible revenue streams and to manage staff. For his team, the most crucial aspect is about value creation since he needs to make sure that the contributions made by his team match the Value stressed by the university (see Section 5.4). Hence, he formed an idea about how the university works that his job is about collaborating to get good customers' satisfaction by delivering an excellent experience to customers and working with partners to grow the reputation of the university. He further stated that *'Once our students and clients have a good experience of studying here, we tell that to new students and potential clients'*.

Compared with those who were running professional services and programs, MA04, as a Head of Department, also stressed that all the perspectives and indicators are equally crucial for academics. However, he advocated that he could not give a rank regarding research, teaching, leadership and knowledge exchange because academics today should not only focus on teaching and research, but also on engaging with companies from the industry. More specifically, teaching and doing research are considered an academics' basic job responsibilities, and the knowledge exchange can help them obtain more opportunities to share their knowledge with the

general public. What is more, he believed that leadership and knowledge exchange have been playing an increasingly essential role in expanding the social network and strengthening academics' impact on the industry or society. In return, academics would bring more grants to the university based on their social network and influence in the society. Besides indicators, MA04 pointed out that performance markers can draw people's attention and probably lead them to bear in mind which aspects of their work are the most valuable for them. For a long time, academics would form a kind of reflection, either consciously or unconsciously, in their mind that generating funding, for example, is very important for them to accomplish each year. In the end, academics can put the amount of funding in the PMSA form to tick the box.

As for the second question, the operational managers were asked to imagine how their employees would have acted differently if there were no such PMSs in the case university. It is very interesting to find out that all of them deemed that they could not imagine the situation without using the PMSA in the university, and they all thought that the university would utilise other equivalent systems to measure people's performance. Both MA02 and MA03 stated that without the targets and indicators being documented, people would forget what they should do for their work and how they can contribute. To illustrate, MA03 took learning to drive as an example to show the significance of using the PMSA. He claimed that the PMSA is like traffic rules for a driving test, which aim to ensure that people are applying their best driving skills and techniques and not just doing what they want. In other words, the PMSA or this type of system keeps people on track and directs their focus on important tasks on a day-to-day basis.

It is apparent from the above examples that all the operational managers emphasised the importance of monetary targets and the necessity of using the PMSA to manage their employees. They could not even imagine the situation without using the PMSA; instead, they all claimed that other systems like the PMSA would be introduced by the university. Their formed ideas could not only confirm that senior managers were exercising the third dimension of power to control their interests and beliefs, but also reflect the senior managers' political and economic interests of commercialisation in the case university. Indeed, MA04 as the Head of Department has put a lot of weight on using PMSs to 'guide' academics to bring funding to the university. These findings

confirm the fact that this commercialisation has occurred to both professional units and departmental level, and the senior managers have come to favour embedding their political and economic interests as a kind of ideology into their Strategy and the PMSs in the status quo.

6.6.3 Commercialisation as the mainstream

In the last two sections, it was suggested that commercialisation occurred to the case university and academics have become the main 'victims' at this point. This is largely because senior managers have embedded their political and economic interests into the Strategy, the Value and PMSs. In order to further explore the influence of this commercialisation on academics, the faculty members were asked if they agree or disagree with the viewpoint that the PMSs could lead academics to focus more on commercial activities and quantitative achievements. This is not only to examine how the faculty members understand commercialisation and academic capitalism, but also to further reflect the senior managers' political and economic interests as the mainstream in the higher education sector.

Operational managers

As for the operational managers, MA01, MA02 and MA04 all agreed that commercialisation is a trend for higher education and PMSs to some extent affect academics' focus. MA01 and MA02 explained that when they (senior managers) were talking about the University Strategy and the Value, they can only measure some aspects, including funding and activities. MA02 deemed that commercial activities and quantitative achievements can bring academics recognition or awards, thus enhancing their impact on the community or society. Furthermore, she claimed that it is better for academics to have short-term achievements rather than let them spend a long time establishing some research because '*It is not wise to lose the importance of time against the short-term game*'. MA04 had a similar opinion that commercialisation is a tendency for academics nowadays, especially for young academics. However, 'one size fits all' is not ideal for him because he insisted that individuals have different strengths and academics should judge whether they would like to participate in commercial activities. He stated that '*It really depends on people, but PMSs to some*

extent affect academics' behaviours or at least the focus of their work'. On the contrary, MA03 had an opposite viewpoint that 'I don't think the PMSA could work to change academics' focus of their work'. MA03 did not know much about academics' work but she has formed an understanding that 'Good research and publications could help them (academics) get promoted'. Although activities, such as the KE and industry engagement work as a challenge to academics, she deemed that the PMSA system will not make academics focus on commercial activities.

Academics

Similarly, most academics agreed that PMSs could lead academics to focus on 'narrow' tasks, such as commercial activities and quantitative achievements. ACA01 explained that there is nothing wrong with the performance measurement system itself but it depends on how people use it. The reason for the senior managers to use the PMSA is because of the changing higher education environment. In fact, the education market is highly competitive and organisations, such as consulting firms or accreditation groups need to use some kind of PMSs to rank universities with respect to their performance. ACA05 further claimed that the government has also set some targets for each university, so it is understandable that senior managers have come to put more pressure on academics. Besides this, ACA04, ACA05 and ACA06 shared the same opinion that it is true that PMSs could create some incentives for the most important aspects of work; meanwhile, they could have a detrimental influence on other aspects, including teaching quality and dealing with students' issues in this context. ACA06, as a professor with 17 years' experience, advocated that the system was much better 10 or 15 years ago and people got promoted based on their broad and balanced strengths and contributions. However, he deemed that *'It has become much narrower because people can get promoted by only two things: publications and research income. This is a danger to the education sector in the long-run'*.

ACA05 felt that getting publications can be a serious worry for researchers to some extent. Indeed, she made the point that the PMSA may work well with monitoring tangible products, such as cars and phones, but the university is not running a manufacturing business. Although it is difficult to find standard measures to evaluate researchers' intangible knowledge, it is probably inappropriate to judge their performance by only looking at their publications and research income. Therefore,

there is a danger for the university to lose someone who is excellent with students and teaching. She put forward a suggestion that the university should give the Heads of Departments or faculty members some flexibility or judgements. The reality is that if the university is too strict with the rules, academics may feel more anxious rather than motivated about their publications.

Moreover, another risk was pointed out by ACA08 that '*Whenever you are introducing any new system for measurement, it affects what you are measuring*'. He deemed that any new measurement system would distort people's work and they may perceive their work correctly or incorrectly in order to get on, and universities have already had this risk. For instance, if the university has a teaching quality system, it needs to have a research quality system; otherwise, academics' work becomes unbalanced and distorted. This strongly leads people to pay their attention to what is measured and ignore what is not important to the management team. Here is a conflict for the management team. If the team is not using any PMSs, people may not cover every aspect of their work in their positions. ACA08 believed that '*I actually don't think any assessment system will work, but managers need to have it*'. This viewpoint was supported by ACA09, who claimed that '*The university is trying to control us and to make us engage with commercial activities*'. She felt that the KE and profit-making activities are more valued than teaching quality and other aspects of their work by the university.

In contrast, two counter examples can be found in ACA02 and ACA07, who disagreed with the opinion that PMSs could lead academics to concentrate on commercial activities and quantitative achievements. ACA02, a professor from the engineering department, claimed that '*I don't think this is a big case because the system is not that sensitive*'. He explained that even if some academics have unsatisfactory reviews, nothing would happen in the end. Alternatively, they may receive a warning letter to ask them to improve, but it takes time for that to happen. He believed that despite the effort, including the utilisation of PMSs aimed at helping people improve their performance, it really depends on people and how they look at this kind of PMSs. To demonstrate, he took the KE as an example and stated that the funding from companies is a very small amount and it seems that academics were doing companies or the university a favour. Likewise, ACA07 advocated that PMSs only make

academics keep an eye on what is going on about their research and bear in mind what is important for them. He advocated that it does not make any sense to force academics to get engaged with commercial activities if they do not enjoy them. His point is that it depends on people's strengths and their specific roles. For example, some academics who are good at the KE would focus more on commercial activities, while those who are good at doing publications should concentrate on their research.

Administrators

Compared with the academics, a half of administrators agreed with this opinion, whilst only one administrator had an opposite viewpoint. ADM02 and ADM04 strongly agreed with the point that PMSs not only push academics to do research but also lead them to engage with more commercial activities. They deemed that the main purpose of using PMSs is to get more publications and more funding; in particular, the funding becomes more important for academics to obtain nowadays. ADM03 was not sure how academics work but she felt that '*Academics would think research is much more important than their teaching because this is the way for them to bring income to the university*'. ADM01 and ADM05 were not sure how PMSs work for academics either, and ADM05 claimed that '*I don't even know what form they fill but I only know that they got a form to help them focus on their work*'. On the contrary, ADM06, as a counter example, stated that '*It does not matter what you put in the PMSA form because there is no punishment or award at all. Even if the senior management team is pushing the commercialisation to industry, there is no marker or guarantee to get you promoted*'. For instance, she has a colleague who could always bring a certain amount of income through various commercial events and activities but her colleague did not get any promotion. Hence, ADM06 deemed that academics could get promoted as long as they bring funding from different research councils to the university.

Discussion

The above findings reveal the fact that most faculty members agreed that PMSs used by the senior managers did, to some extent, draw academics' attention to commercial activities, such as the KE and quantitative achievements. These findings suggest that the faculty members, especially academics were not only fully aware of the senior managers' political and economic interests, but also recognise the occurrence of commercialisation as the mainstream in the case university. Although a few counter

examples were identified, we cannot deny this commercialisation as the ideology happening in their working environment. Indeed, ACA02 disagreed with the viewpoint that PMSs could lead academics to concentrate on commercial activities and quantitative achievements, but he later on mentioned an issue about the strategic plan of the university. The issue was that for some political reasons, they needed to do some research with a whiskey company since the university tended to build a good relationship with this company. However, none of them knew anything about whiskey but they had to support the strategic plan of the university. This example also illustrates that ACA02 and his colleagues had no alternative but to 'obey' the senior managers' political interests at least.

These findings about the senior managers' political and economic interests can confirm the neo-liberal changes that have occurred to the case university as described in Section 3.3.4. It means, universities have gone through a significant transformation from a public trust and social good to a profit-seeking, or at least a goal driven 'subject' due to the changes of rationalities about education (Dilts, 2011; Giroux, 2013). According to Cooper (2015), universities are largely encouraged to be more 'free', 'entrepreneurial' and 'innovative' in the age of neoliberalism. The main reason that triggered these senior managers' political and economic interests is due to the changes to the whole education environment, where senior managers in various universities attempted to use some kind of the business model to run universities. At this point, Giroux (2013) explained that universities have become more privatized and commercialised to serve corporate interests and their customers' interests.

6.6.4 Sub-conclusion for political economy analysis and political economy of accounting

To conclude, it appears that the PMSA did not change much for operational managers and administrators, while more and more indicators were added into the PMSA for academics. What is worse, some academics even predicted that in the future the PMSA may have more indicators and be used to measure their performance more frequently or on a short-term basis. My findings suggest that some operational managers, without any academic background, seemed not to know much about how

academics work and they could only guess how PMSs might affect academics' work. By contrast, ACA04, as the operational manager with an academic background, knew how PMSs work on academics and even claimed that besides teaching and doing research, academics should engage with leadership and knowledge exchange activities. Apart from that, it was identified with evidence that most faculty members fully recognised the ideology that PMSs were utilised to alter the focus of their work to achieve commercialisation in the university. This could largely reflect the senior managers' political and economic interests, and how they embedded their interests into PMSs to mobilise the bias in the system.

A significant gap was identified before that most previous researchers, especially those who were positivists (such as, Cardinaels and Van Veen-Dirks, 2010; Lipe and Salterio, 2002; O'Connor, Chenhall, 2005; Zangoueinezhad and Moshabaki, 2011) over-simplified or even ignored the whole context of higher education. Indeed, they spared no effort in introducing their designed PMSs or the BSC-like tools and claimed that senior managers of universities should use their PMSs to deal with managerial issues or problems. I filled this gap by analysing the whole context from country, sector and problem levels respectively and looking at the senior managers' political and economic interests. All these findings in this part can be referred back to Section 3.3.3 and 3.3.4, where I explained the neo-liberal changes in the whole environment of higher education. Hence, in the next chapter some implications will be shown based on these findings.

6.7 Conclusion

This chapter concludes that the senior managers secured the faculty members' compliance through different dimensions of power, which were embedded into PMSs used by the senior managers in the case university. In other words, the PMSA and the PMSB, as the PMSs, worked as mediums to manifest three dimensions of power, including the first dimension of power over decision-making, the second dimension of power over political agenda and the third dimension of power over interests and beliefs. Indeed, through the PMSs, the senior managers could not only make both decisions

and non-decisions, either intentionally or unintentionally, to control and mobilise the structural bias to keep potential issues off the agenda, but also normalise their own interests and beliefs as a new ideology in the case university. My findings suggest that PMSs in my case university did not exert positive influences according to most faculty members, including operational managers, academics and administrators. More importantly, most of them, especially academics, were fully aware of three dimensions of power and recognised that PMSs were more of a managerial problem rather than a solution. This is mainly caused by the reality that there were serious disconnections between their actual work and the work expected by the senior management team.

To further identify senior managers' real interests, the political economy analysis and political economy of accounting were used to explore the whole context of higher education from three levels, including macro-country level, sector level and problem-driven level analyses. It was suggested that the senior managers embed their political and economic interests into the PMSs, so they could alter the focus of the faculty members' work to achieve commercialisation in the university. To put it this way, the business environment strongly determines the senior managers' interests, so they have to adjust their interests to keep the stable operation and development of the university. For the faculty members, most of them fully recognised these senior managers' political and economic interests as a kind of ideology, but they could not feel free to challenge this authority and influence since they belong to the powerless under-structure in the hierarchy. Consequently, academics have become the 'victims', who suffer from these neo-liberal changes. However, even if this is the case, it cannot be denied that many faculty members still hold positive attitudes and actively participate in their work.

In the next chapter, important implications will be highlighted about the power relations, political and economic interests as well as PMSs. Further reflection on dysfunctional consequences caused by PMSs and the changing 'environment' will be highlighted.

Chapter 7 Summary and Conclusions

7.1 Introduction

Chapter 6 demonstrated a detailed presentation and analysis of findings based on the key features of the three dimensions of power in Section 6.2, supplemented by the political economy analysis and the methodological guidance of political economy of accounting in Section 3.5. The aim of this chapter is to summarise and further discuss these findings in accordance with the three research questions and address significant implications respectively. In Sections 3.1 and 6.1, I argued that PMSs are not just simple accounting technologies, but tools for management teams to use so as to manage and control people in a particular context through decision-making, agenda control and/or control over beliefs. Bearing this in mind, I take one step forward to argue that PMSs, including the PMSA and the PMSB in the case university served as media to visibly and invisibly illustrate three dimensions of power. What is more, the senior management team intentionally and unintentionally exercised three dimensions of power through various PMSs to construct a ‘panoptic’ mechanism or discipline in the ‘disguise’ of improving efficiency and motivation. The ultimate goal of these PMSs is to normalise the judgment of its subjects, thus making them (e.g. faculty members in terms of my context) gradually and naturally accept the disciplinary measures as the norm and ideology. This whole process of normalisation is strongly and largely driven by senior managers’ political and economic interests. More explanations will be shown in the implications. Before looking at the conclusions, it is necessary to revisit the three research questions below.

Table 7.1 Research questions and related theory components

Questions number	Research question	Related theory components
RQ01	How does power work in the universities and does ideology inform PMSs in the higher education sector?	Three dimensions of power

RQ02	How do faculty members, including operational managers, teaching and non-teaching members feel about PMSs utilised by the management team in the case university?	Three dimensions of power
RQ03	What understandings in terms of political and economic interests do senior managers have?	PEA analysis; Political economy of accounting

These three research questions (see **Table 7.1**) were mainly derived from the literature in Chapter 2 and the theories that I used to analyse the findings in Chapter 3. **RQ1** was designed to explore how senior managers exercise their power through PMSs and what decisions they make to show their power. In other words, this question was used to examine the nature of power and the dominants' capability of securing the compliance of subordinates. **RQ2** looked at how people, including the operational managers, teaching and non-teaching members think about the PMSA and the PMSB in the case university, including what issues or conflicts they might have and how they felt about control through PMSs. **RQ3** was constructed to reveal senior managers' political and economic interests, and data from my desk research was also used to explain why they adopt PMSs.

This chapter is structured as follows. Section 7.2 will briefly summarise findings and theoretical discussion for each research question, followed by implications respectively. Further reflection on dysfunctional consequences and research limitations will be addressed in Section 7.3 and Section 7.4. Drawing on the limitations of this research and potential improvement, suggestions will be made for future researchers in Section 7.5. A final conclusion will be reached in Section 7.6.

7.2 Conclusions from findings and analysis

7.2.1 Conclusions and implications for research question one

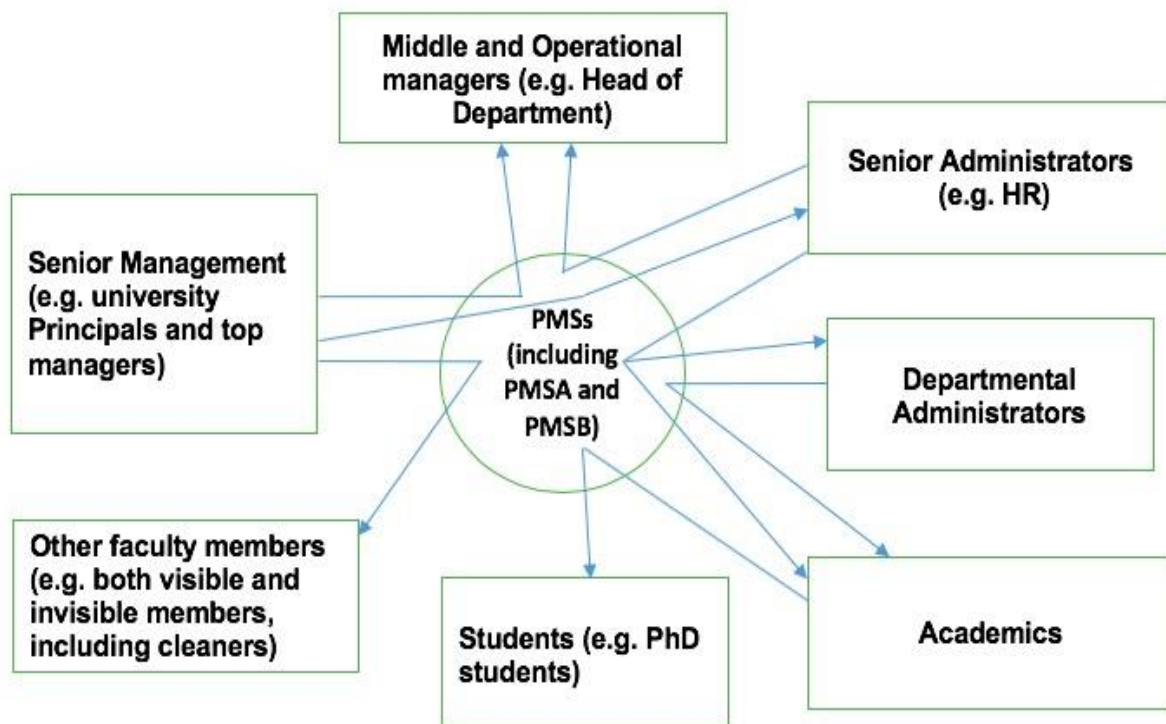
According to my findings, the PMSA and the PMSB were used by senior managers to manifest three dimensions of power, including the first dimension of power over decision making, the second dimension of power over political agenda and the third dimension of power over interests and beliefs. The shifting nature of power suggested that three dimensions of power were not *mutually exclusive* but *interchangeable, exchangeable, transformable* and *rotational*. For the first dimension of power, it was identified that senior managers exercised their first dimension of power to decide to implement PMSs and also to take advantage of PMSs to prevail in the decision-making process. Due to the top-down hierarchy, faculty members' indicators and targets were designed by the senior managers, down through to the University Principal, and then to the middle and operational managers. This is largely achieved by the operation of their *overt force* and *authoritative* decisions embedded into their PMSs.

In terms of the second dimension of power, the senior managers controlled the agenda by making both decisions and non-decisions to mobilise the bias in the system to keep opposing opinions or potential issues off the agenda. This is accomplished through setting up a series of university values, rules and regulations to favour their interests and benefits. My findings identified that those who make decisions in the higher education institutions normally have the capability to control the agenda. Although faculty members could negotiate targets with their managers, the senior managers exercised the second dimension of power to make the structural barriers either too difficult or too bureaucratic, so that the faculty members' potential issues or conflicts as observable grievances were kept off from the agenda. In this case, power can be regarded as *authority* and *manipulation* (Lukes, 2005: 22).

In comparison with the first two dimensions of power, the third dimension of power has proven to be the most powerful dimension since it enabled the senior managers to change the management culture, leading faculty members to focus on whatever is important to management. By exercising the third dimension of power, senior

managers could secure the faculty members' compliance by shaping their interests and suppressing latent conflicts and issues at the same time. The process of exercising power is strongly reinforced by the utilisation of *manipulative*, *authoritative* and *influential* decisions embedded into PMSs (Lukes, 2005: 36). Influence here becomes a 'mind' control (Lukes, 2005:43). My findings also discovered that senior managers were taking inactions to keep potential and latent issues off the political agenda as non-events, either intentionally or unintentionally. The ultimate goal of taking actions and inactions by the senior managers was to affect and shape the faculty members' interests and beliefs, thus achieving 'mind control' in the long-term, that is, enculturation in Lukes' account (2005: 144-151).

Figure 7.1 PMSs as visible and invisible managerial 'panopticon'



Hence, an important implication can be generated from my findings that PMSs are used by many senior managers to construct visible and invisible 'panopticons' in universities as a whole. In Foucault's (1975: 201) book, *Discipline and Punish*, he stated that the theory of panopticon has been frequently used to help the powerful manage and control people and even change their behaviours. More specifically, an actual panopticon is a form of institutional building and a control system, which was designed to enable all prisoners to be watched by an individual in a central watchtower,

without the prisoners being able to distinguish whether they are being observed. These prisoners do not know when they are observed by any spectator, so they are 'encouraged' to behave as if they are being constantly watched. As a result, suitable behaviours are accomplished and formed in prisoners' consciousness by this surveillance, and they would ultimately become more docile and compliant to this disciplinary model. According to Foucault (1975), the panopticon model is working as a power mechanism in the modern society to observe and normalise the judgement of its subjects according to particular norms and regulations. He further proposed that this disciplinary model has been adopted not only by prisons, but also by organisations or institutions with hierarchical structures, such as militaries, factories, universities and hospitals.

At the beginning of this chapter, I argued that PMSs, including the PMSA and the PMSB, at the case university were serving as the media to visibly and invisibly illustrate three dimensions of power, and senior managers could exercise their power intentionally and unintentionally through PMSs. 'Visible' here refers to all the physical forms, regulations and criteria on the paper, and 'invisible' suggests three dimensions of power mechanisms and anything invisible. 'Intentional' indicates that the senior managers know what they are doing, and 'unintentional' entails that senior managers might not know what they have achieved in the absence of their awareness and consciousness. Based on my findings, I would suggest that PMSs were used by senior managers not only to exercise their three dimensions of power (Lukes, 2005), but also to contrast a solid managerial 'panopticon' in accordance with their interests in **Figure 7.1** (Foucault, 1975).

I developed **Figure 7.1** based on **Figure 3.3** in Section 3.1 and **Chart 6.1** in Section 6.3. **Figure 7.1** illustrates that actors in different levels of the hierarchy are watching their subordinates' behaviours and performance through PMSs. For example, through PMSs, the senior managers could watch middle and operational managers, senior administrators and other faculty members, and senior administrators could observe departmental administrators, academics and middle and operational managers. At this point, a disciplinary apparatus has been established by senior managers; meanwhile, faculty members would gradually become more docile and compliant within this system (Sheridan, 2016). This could also be used to explain why faculty members

received no feedback, rewards or punishments from HR or senior managers in the case university in Sections 6.3.3 and 6.4.3.

Nevertheless, it is very interesting to identify several serious managerial issues in my findings. Indeed, In Section 6.3.3, some administrators stated that their performance was reviewed by their line managers who did not even know their jobs. This is probably not a proper utilisation of PMSs, and how will it work to get assessed by managers who do not know their employees' jobs? Some academics also expressed their deep concern that there is a huge disconnection between the actual work that they do and the ideal work expected by their line managers or senior managers, but they have to accept their change about their work. In Section 6.6.2, some operational managers who do not have an academic background stated that they did not know how academics work, while only one operational manager with a strong academic background has claimed that academics should be encouraged to engage with knowledge exchange and leadership activities. Based on these issues, I suggest that some senior managers may not know how academics work or they may not even care how academics work. Again, some senior managers may have an academic background but they would tend to alter the management practices in accordance with their political and economic interests determined by the general changing 'environment' and pressure from outside universities.

All these above serious managerial issues, together with the use of PMSs can engender stupidity management in universities and can make staff, especially faculty members, become 'stupid' in the sense that, as they enter the institution, staff will suspend critical thinking and work to ensure that they meet their performance metrics regardless of whether this is in the best interests of their colleagues, or indeed the institution overall. According to Alvesson and Spier (2012), stupidity management does not mean that the management team (or staff) are stupid but means that the powerful exercise their power to *block communicative actions* (e.g. structural barriers and social arrangements) and to dampen critical thinking and repress or marginalise doubts. Accordingly, the subordinates would become 'functionally stupid'. Functional stupidity demands that people (i.e. the subordinates) become unwilling and (learned) incapable to 'engage in reflexivity, a partial closing of the mind, freezing of the intellectual effort, a narrowed focused, and an absence of requests for justification'

(Alvesson and Spicer, 2012). Stupidity management discourages independent thinking, requests for justification and substantive concerns; accordingly, the subordinates' thinking and behaviours are limited by a series of cultural and institutional beliefs and various social arrangements (second dimension of power).

Eventually, faculty members would behave and think in a 'functionally stupid way' without holding critical doubts and substantive concerns towards the management control in the long run (i.e. power transforms from the second dimension to the third dimension). Foucault's (1975) panopticon is also concerned with the ultimate status of people becoming docile and compliant in the end. We can understand that Alvesson and Spicer's (2012) stupidity management somehow works as a 'catalyst' which strongly helps accelerate the process of people becoming docile and compliant without bearing any concerns, doubts and critical thinking in their minds.

7.2.2 Conclusions and implications for research question two

My overall findings suggested that PMSs adopted by senior managers in the case university did not deliver positive influences and feelings for most faculty members, such as operational managers, academics and administrators. Most of them not only felt the managerial control, but also recognised what exact 'values' the senior managers wanted to achieve. It was identified that when suffering from the first dimension of power, most faculty members were fully aware of the senior managers' disciplinary control through the PMSs and they dare to venture their key and overt issues and conflicts caused by these control systems. Nevertheless, faculty members usually belong to the powerless under-structure of universities, so their key issues and conflicts were either still unresolved or gradually becoming potential or latent issues in the long run. Given the situation that faculty members might not have strong capabilities or resources to challenge senior managers' authority, they had to accept their roles without overt contention. A good example can be found in most administrators, who were reluctant to speak out on their feelings and overt issues about PMSs, and their answers were full of uncertainty and non-confidence.

With respect to the second dimension of power, my findings indicated that most faculty members were fully aware of senior managers' decisions and non-decisions, but they did not feel free to mobilise the structural bias. For instance, academics recognised some essential decisions and non-decisions made by the senior managers, and these non-decisions include adopting the PMSB to adjust salary structure for professors and designing new criteria to focus academics' attention on quantitative achievements and commercial activities. Due to the powerful structural barriers, the faculty members' potential issues as observable grievances were kept off the political agenda, thus gradually turning these potential issues into latent issues in their sub-consciousness. In terms of the third dimension of power, some faculty members, especially senior academics recognised the ultimate purpose of implementing the PMSA and the PMSB, but they could not feel free to mobilise senior managers' real interests. My findings confirmed that due to the managerial inactions taken by senior managers, the potential issues in the second dimension of power were transformed into latent issues or conflicts at the very beginning. Furthermore, latent conflicts or issues about PMSs could reflect faculty members' real interests, but their real interests were suppressed by the third dimension of power as non-events, intentionally or unintentionally. Consequently, faculty members had to follow all the rules because they might not see other better options. Or they might value the existing order of things as divinely ordained and beneficial for their career. Or they might even see the senior managers' real interests as natural and unchangeable, determined by the power mechanism. However, it must be pointed out that while most faculty members suffered from various overt or less observable issues, we cannot deny their commitment to their careers and their positive attitudes towards their work.

Based on the findings and analysis of the second research question, two important implications can be reached. First, 'one size fits all' in Sections 6.3.2 and 6.4.3 as the benchmarking policy is not appropriate since there are too many differences between social science and natural science, between teaching contracts and research contracts as well as between faculty members' capabilities, skills and talents. For example, in the natural sciences, academics can be measured by the number of their publications, while in the social science, professors may not have any publications within one year. That is to say, the introduction and the continuous utilisation of the indicators changed the way that numbers are used and understood by academics and

especially ‘inspectors’ in universities. These indicators do affect academics’ behaviours and thinking because the implementation of PMSs gradually changes the core value of academics and the management culture. For another example, even academics working in the same research field may carry out different research, so their research outcomes can be relatively different. The most important point here is that it is inappropriate and pointless to compare a ‘dog’ with a ‘tiger’ in terms of their running speed and food intake (Habersam *et al.*, 2013).

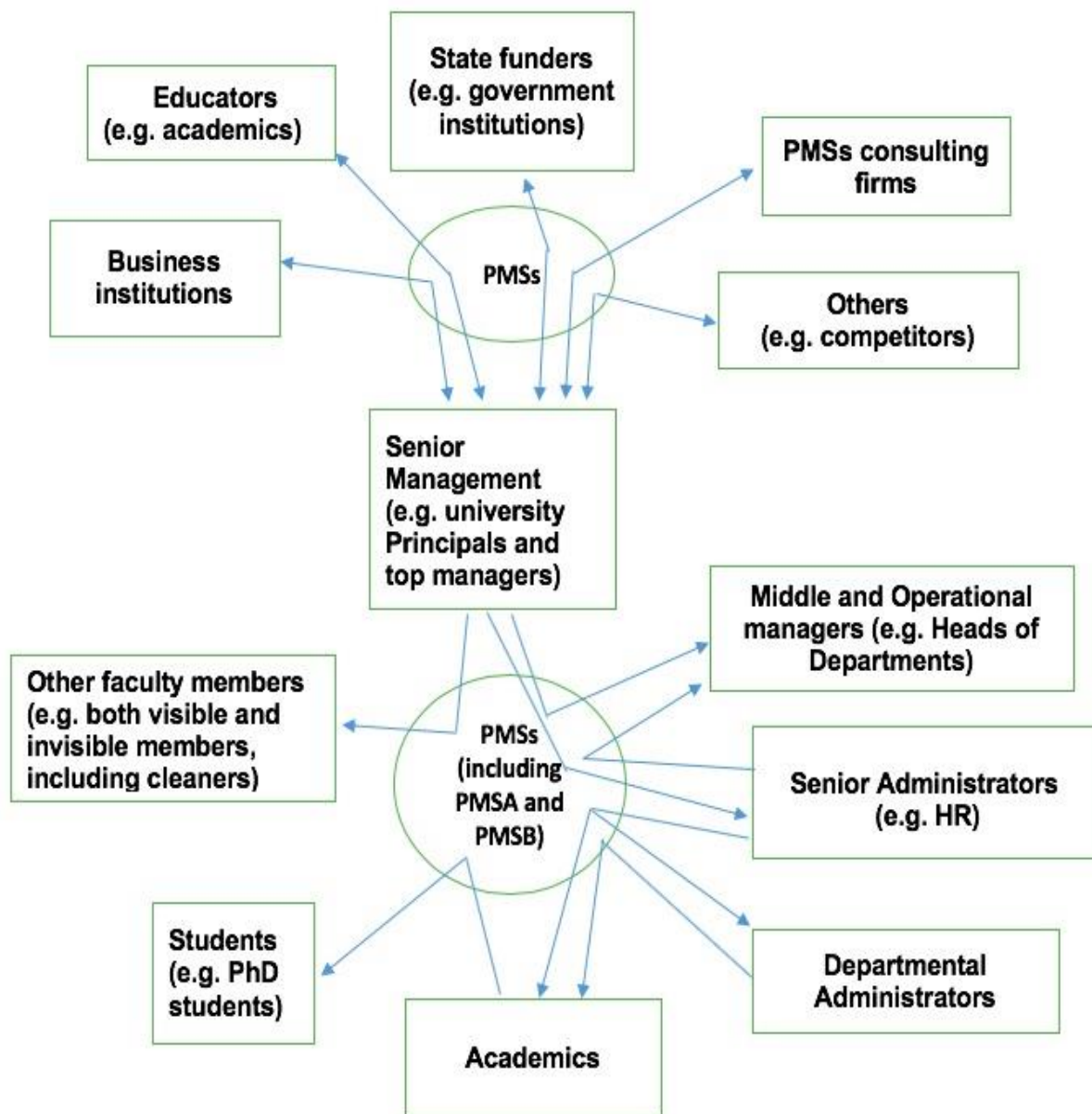
Second, it is interesting to find out that none of the faculty members mentioned any power relations outside the university. When asked who decided their targets and indicators, they referred to either line managers, their Deans or the Principal. It means, they probably did not see the ‘picture’ outside the university. They might not have thought about how the senior managers decided their indicators and targets, why more and more criteria were added into their PMSA; why the senior managers tended to change the focus of their work; who decided their senior managers’ indicators and targets. I would suggest that it is mainly the *structural barriers* that restricted the faculty members’ recognition and awareness about the whole context of the higher education sector and limited their participation into the political and economic activities. Consequently, they could only see a relatively limited picture inside the university owing to this hierarchical structure. Therefore, I will discuss the outside structure of universities more in the next part.

7.2.3 Conclusions and implications for research question three

In Section 6.6, I looked at the historical development of PMSs in the case university and my findings suggested that all the operational managers have formed an idea that it is very important to use quantitative targets and adopt PMSs to manage their employees. They could not even imagine the situation without adopting PMSs; instead, they all claimed that other control systems would be introduced if there was no PMSA system. This idea could not only confirm that senior managers were exercising the third dimension of power to control their interests and beliefs, but also reflect the senior managers’ political and economic interests of commercialisation. In a broader sense, three dimensions of control, coupled with senior managers’ political and economic

interests could reveal contemporary management practices in the higher education sector as a whole. My findings suggested that the PMSA did not change much for administrators, while more and more indicators were added to this PMSA for academics in recent years. Some operational managers without an academic background seemed not to know much about how academics work and they could only guess how PMSs might affect their work. Moreover, my findings indicated that most faculty members fully recognised this ideology that PMSs were utilised to alter the focus of their work to achieve commercialisation and positive reflection (e.g. branding, marketing, image building and public relations) of the university.

Figure 7.2 Power relations in the higher education sector



To understand the commercialisation and neoliberal changes in the higher education sector, I was inspired to pinpoint two significant implications. The first implication is that it is necessary to explore the power relations outside universities so as to explain senior managers' political and economic interests. **Figure 3.4** in Section 3.1 illustrates the power relations between a university and other organisations, including the government, business institutions, PMS consulting firms, educators and competitors. We can understand **Figure 3.4** like this. In order to obtain more funding from the government, universities need to compete with other universities, to seek for effective and efficient advice from PMS consulting firms to help control and manage employees at a low cost, to establish good relationships with business institutions to enhance its reputation and business network. It is also evident that the government does need to use some PMSs to measure universities since public universities are mainly funded by taxpayers, and the government will be responsible for the money that they invest in universities (Habersam *et al.*, 2013). Hence, both the Ministry and the universities' managers will have to satisfy the increasing need to legitimise their performance with data to demonstrate accountability to the report users and the general public. In the meantime, the control-system-tightness has increased with the exploitation of PMSs, and universities are becoming much more focused on the improvement of performance in the interest of acquiring funding. This is a kind of 'clash' or contradictions in the system.

In this manner, senior managers would pay attention to the indicators and targets given by the government because they have to reach these targets in order to keep the government satisfied with their performance. That is why there is always some pressure on people working as senior managers, including the Principals in universities, and they do need to find a 'good' way to fulfil their targets. When implementing PMSs, they could not only share their pressure with employees across universities, but also make faculty members become more aware of their own behaviours and more likely to continually discipline themselves in the absence of any outside forces (Sheridan, 2016). In line with this implication, a full context in **Figure 7.2** based on **Figure 3.4** in Section 3.1 and **Figure 7.1** in Section 7.2 was formed to demonstrate the power relations inside and outside universities, and these power relations can be considered as the *panoptic mechanism* in the higher education sector. More importantly, PMSs have been playing an increasingly essential role in forming

and maintaining these power relations. Hence, it is not difficult to understand that senior managers' political and economic interests were strongly driven by stress from outside universities in conjunction with the pressure for controlling people in an efficient way and at a minimum cost.

After getting to know how senior managers developed their political and economic interests, the second implication is that it is essential to explore how power works to affect academics' lives in the era of neo-liberalism and in the panoptic system. Neo-liberalism is generally emerging as a new 'fashion' of liberalism or capitalism, and it works well to change the nature of the education and successfully turned it into a business-like sector along with the adoption of PMSs. This 'fashion' is like an ideology (Lukes, 2005) or a rationality (Foucault, 1991) which has largely posed a strong sense of pernicious and toxic shame on academics' lives. They are probably too powerless to 'rebel' or they do not know how to resist these changes in their work lives. It seems that this ideology is probably strong enough to 'devour' their minds so that they do not see other options but to accept their roles and work increasingly harder. In the end, they may not see any boundary between work and anything else. Universities, on the other hand, could feel free to extract academics' surplus values by monitoring and 'motivating' them to work harder. It is the operation of ideology that makes academics become individualised and isolated with silence and secrets.

7.3 Further reflection on dysfunctional consequences

Muller (2018) argued that 'in academia as elsewhere, that which gets measured gets gamed' and dysfunctional consequences can be caused by the trend of neo-liberalism/academic capitalism, managerialism (e.g. adoption of performance measurement systems), hierarchies (e.g. positions in universities and dynamics of power), individualising discourses (e.g. peers, journal reviewers and colleagues), stupidity management (Alvesson and Spicer, 2012) and others (e.g. working environment and IT technologies). Adopting PMSs to judge academics' quantitative achievements is only the beginning of the problem (Muller, 73-87). Now that I have explored the faculty members' feelings towards the PMSs used by senior managers

in the case university, it becomes easier to understand work-related problems as dysfunctional consequences, such as pressure, anxiety, shame and job insecurity among academics as was highlighted by Gill (2009).

When entering the era of neo-liberalism, several major concerns have gradually begun to 'occupy' academic minds. The first is precariousness, which applies not only to young academics but also to more established ones. The transformation of the employment patterns has made all academics, regardless of whether they are young or senior, have a strong sense of precariousness about their work. It is because academic work is becoming insecure; instead, permanent contracts have been replaced by continuing, short-term or fixed-term contracts. Aligned to this change is a constant decrease in (real-terms) pay, inadequate training and limited support. Gill (2009) took 'teaching fellowships' as an example to demonstrate a measure used by university management to cut wages and to reduce benefits, such as pensions as well as any sense of responsibility or obligation to these employees. What is worse, the teaching fellowships are normally based on term-time and frequently employees on this kind of contract have no source of income during the summer (Gill, 2009).

The cost of transferring from secure contracts to informal, lower paid and discontinuous employment has led to chronic pressure and anxiety for academics. Although academics now suffer from these issues, they rarely speak out as they treat these issues as personal and individual experiences instead of part of the structural characteristics of the contemporary university. For Lukes (2005), this is the exercise of the second and third dimensions of power. That is, academics have become more individualised, and they have to make non-decisions to keep silent (*second dimension of power*), or they have accepted their roles or taken whatever policies carried out by their senior managers for granted (*third dimension of power*). It is largely because they feel that they do not have any other option but to face work-related problems or issues themselves. A good example of the costs of this transformation is that female academics are less likely to have children than women in other types of work, possibly as a result of the precarious and insecure nature of their work (Nakhaie, 2007; Probert, 2005).

Besides precarious lives, the intensification and extensification of academic work have accelerated managerial academia (Gill, 2009). It is not a secret that academics are likely to work long hours without remuneration in order to get their research or administrative work done. It is perhaps ironic that universities provide training courses, such as speed reading, time management and prioritising goals for academics to 'teach' them how to deal with their increasing workload in a more efficient and effective way (*first dimension of power*). Senior managers may believe that academics who have lower productivity are suffering from technical problems, and offering training courses can help academics enhance their productivity. Nevertheless, the truth is that academics do intellectual work and training courses may not help them to produce more publications. Consequently, in order to 'reach' their targets, academics have to be more 'self-regulated and self-monitored'. On the surface level, academics seem to have 'flexibility' 'freedom' and 'autonomy', but their 'surplus value' has been largely extracted by universities in the name of 'management control'. To put it sharply, this is a neoliberal form of governmentality, and we can consider it as transformation from the second dimension of power to the third dimension, but it may take time to become a kind of taken for granted ideology in academics' lives.

In terms of extensification of work in academia, it seems that academia 'does not have walls'. This is largely facilitated by information and communication technologies used in this modern society, particularly in universities. 'Academia without walls' means that academics can be reached at any time through open offices, emails and students' demands; accordingly, they cannot really 'work' at work. More advanced IT technologies, such as PMSs that not only extensify academics' workload but also keep checking, monitoring and managing them at times. Academics are not just required to teach tutorials or lectures but also asked to do more; this includes updating online resources and notes, dealing with students' questions and marking a substantial number of essays and exam papers. For example, the 'addiction metaphors' have ensured academics check emails first thing in the morning and at the end of the evening (*third dimension of power*). This will happen even when they are absent for sick leave or on holiday. Another example about extensification is their research. What academics publish is probably not a significant issue, but where they publish, how often the publication is cited, and whether they contribute to the REF have become much more important for universities. It means academics will have to be smarter and

faster to adapt to the changing 'tastes' and requirements of universities, publishers and even the government (*first dimension of power and social arrangements*). This form of management is called 'fast management', resulting in 'fast academia' (Thrift, 2000).

On top of fast academia, toxic shame is yet another serious work-related 'chronic disease' among academics caused by the individualising discourse in the neo-liberal world. 'Individualising discourse' includes people's talks, thoughts, comments, feedback, suggestions and other types of discourses. To illustrate, academic papers can be treated with contempt and derision by journal editors or reviewers. Many papers get rejected by journal reviewers each year. This may have nothing to do with 'academic freedom' but journal reviewers can give academics very negative or subjective comments and feedback about their work. Academics would feel ashamed of journal rejection and negative comments, thus leading them to become increasingly silent and isolated. This toxic or chronic shame would mean that 'I am useless, nobody and I feel guilty', and academics would develop this kind of toxic shame irrespective of their gender, race and position in the organisational structure. The rejection with individualising discourse would make academics work even harder, read more and understand theories better. This non-stop process takes them back to the starting point, and what they can do is work harder and spend more time than before on their publications. Hence, this toxic shame has successfully turned academics into neoliberal subjects (or subordinates), who are too exhausted to 'rebel', and do not know what (or how) to resist (both *second and third dimensions of power*).

7.4 Research limitations

There are three limitations in this thesis. The first is that I only interviewed faculty members, including operational managers, academics, administrators and PhD students, but I did not have the opportunity to interview middle or top managers or above. I reached out to the Deans working at the university and one of them was initially interested in participating in my research. However, after I sent my interview questions to this Dean, I did not receive any reply. In fact, middle or top managers also

played two roles in the university hierarchy, including the powerful and the subordinates in a given context, and this thesis was limited by not collecting any primary data about power dynamics in this case. The collection of primary data from them straightaway would enable me to develop greater and deeper insight into the power relations between them and their employees, or between them and senior managers. Therefore, I had to conduct desk research to collect secondary data from official documents, emails and websites as a way to reflect what they wanted to achieve and what ideology they wanted to convey to their employees.

The second limitation is that this thesis could not collect and analyse long-term effects of the PMSs used by the case university on their employees at the moment. It is mainly because the third dimension of power can take time to affect people's mind-sets and their behaviours. For example, Chapter 6 suggests that most academics recognised that quantitative achievements and funding were what the senior managers sought from their work. However, academics all had either issues, grievances, or rebellions about how senior managers utilise PMSs in the university. Although PhD students were not the main subjects of the university hierarchy, some of them have also learned that publications and funding could make them succeed in academia. However, they did not have any negative feelings or doubts about this job requirement, and a PhD student even stated that his supervisor constantly kept telling him that academics need to have many publications and bring in funding to the university. The most important point here is that it takes time to discover some long-term influences of the third dimension of power exercised by the senior managers to change people's mind-sets.

The third limitation is that this thesis was restricted by the structural or hierarchical barriers, so I was not able to explore power relations outside universities. While **Figure 7.2** was developed based on my findings, implications and secondary data, interviews should be conducted to investigate how universities are measured by the government and accreditation institutions, and how senior managers in different universities negotiate and mobilise the funding allocation with the government each year. Only by interviewing top managers or government officials, can researchers develop a more comprehensive understanding of the power relations outside universities.

7.5 Looking ahead

In line with the limitations above, this research could be developed in a number of ways. Here, I am not going to construct another research proposal, but I instead point out valuable insights for future research plans. Firstly, besides interviewing faculty members, future researchers are encouraged to approach middle and top managers in order to explore their reasons for adopting PMSs and any issues and obstacles they had and how they are handled. As mentioned previously, actors, for instance, middle managers could play two roles, such as the powerful in front of their employees and the subordinates in front of senior managers. By collecting primary data from them, future researchers could develop a more comprehensive insight into the inside structure and power dynamics of universities.

Secondly, a comparison study could be used to explore the long-term effects of the third dimension of power based on my work. On the widespread implementation of PMSs in the higher education sector, senior managers seem to convey similar ideas, such as quantitative achievements and bringing funding to universities, to their faculty members. In order to compare with my work, future researchers are recommended to conduct a comparison study to examine if what senior managers wanted to convey will have subversively penetrated into academics' mindsets and successfully changed their behaviours and thinking after a certain number of years. Alternatively, future researchers can conduct two research in two different universities.

Thirdly, future researchers may consider extending my work by focusing on the power dynamics outside universities, or both inside and outside universities (see **Figure 7.2**). The point is that future researchers are encouraged to interview top managers, PMS consulting firms and government officials. If they do have the chance, many interesting topics about the power relations can be designed and constructed, such as how the government measures universities, how senior managers feel about the way that the government measures them and how senior managers in different universities negotiate and mobilise the funding allocation with the government. Future researchers can help me improve and enrich the power relations in the higher education sector in **Figure 7.2**.

7.6 Conclusion

To conclude, this thesis aimed at providing a detailed analysis on how senior managers utilised the PMSs to exercise their power inside the case university and how faculty members felt about these PMSs. To accomplish this aim, Flyvbjerg's (2001) methodological guidance, Lukes' (2005) three dimensions of power, Foucault's (2008) understanding of Neo-liberalism, DFID's (2009) political economy analysis as well as Cooper and Sherer's (1984) political economy of accounting and Alvesson and Spicer's (2012) functional stupidity were adopted as the methodological guidance and theoretical frameworks for this research. This thesis empirically confirmed that PMSs are not just simple accounting technologies, but tools for management teams to use in order to manage and control people in a particular context through decision-making (first dimension of power), agenda control (second dimension of power) and/or control over beliefs (third dimension of power). Based on the findings, my thesis further argued that PMSs, including the PMSA and the PMSB in the case university served as the media to visibly and invisibly illustrate three dimensions of power. What is more, senior management teams intentionally and unintentionally exercised three dimensions of power through various PMSs to construct a 'panoptic' mechanism or discipline in the 'disguise' of improving efficiency and motivation. This thesis made outstanding contributions not only to the theory of three dimensions of power and neo-liberalism in the PMSs research area, but also to combining power with the political and economic analysis as well as functional stupidity in the higher education sector. It is hoped that this thesis constructs a strong empirical foundation for future research projects and future researchers are inspired by this work.

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Appendix A. Questionnaire Template for Managers

1. What is your position in the University?
2. How long have you been working for this university?
3. What are the main tools used by the university to measure employees' performance and monitor them? And how did they emerge and who decided to use them?
4. What are the main areas that these systems can concentrate on? Besides these original perspectives, should any other criteria be included?
5. How were the criteria for the PMSA and/or the PMSB set?
6. Were there any issues or concerns raised by faculty members when implementing the PMSA and/or the PMSB?
 - If so, how did you get this dealt with?
7. Who do you think sets the criteria in the process of making decisions in terms of the PMSA and/or the PMSB?
8. What is done with the PMSA and the PMSB?
9. How would you like to see the systems, such as the PMSA and the PMSB developed?
10. Have you ever noticed any problems created by these systems?
11. What do you think about performance measurement systems, such as the PMSA and the PMSB in the University?
12. Which perspectives or indicators are the most important and which are the least important to the senior management team?
 - Are performance markers working to draw more people's attention?

- For example, in the PMSB, two markers, including C and P are used to highlight the importance of the indicators for professors.

13. If there were no such measurement systems to measure employees' performance, do you think they would have acted differently?

14. If your employees underperformed, how would this be addressed?

15. To what extent do you think performance measurement systems affect academics' behaviours nowadays?

16. How have the performance measurement systems developed during your time at this university? How might they change in the future?

17. To what extent do you agree with the viewpoint that performance measurement systems probably lead people, especially academics, to focus more on commercial activities and quantitative achievements?

Appendix B. Questionnaire Template for Academics

1. What do you work as in the University? _____
2. How long have you been working for this University?
3. What type of contract are you on?
 - Permanent/ part-time/ short-term/ zero-hours/ others
4. How is your performance measured or assessed?
5. Who decided your indicators and targets?
6. Should other criteria be included besides the original ones already used by the senior management team?
7. Were there any issues or concerns raised by you when the management team was implementing the PMSA and/or the PMSB?
 - If so, how was that dealt with?
8. Who do you think sets the criteria when making decisions in terms of the PMSA and/or the PMSB?
9. What is done with the PMSA and/or the PMSB, and any feedback from the management team?
10. Have you ever felt or recognized any issues and concerns when management team was implementing the PMSA and/or the PMSB, but you did not mention them to the management team?
11. On a typical working day, how do you organize your work?
 - For example, what kind of work should you give priority to first?

12. (Research Academics only) What do you think the purposes of research are?

13. (Research Academics only) If you were given enough funding and no targets and indicators for publications, would you focus on something else, such as research or teaching?

14. How do you feel about the PMSA and/or the PMSB?

15. Which aspects of your work do you think are of the most importance to the senior management of the University?

16. Have you ever had any experience of under-performance?

- If so, have you done anything with it?

17. If there were no such measurement systems, do you think you would have acted differently?

18. How have the performance management control systems developed during your time at this university? How might they change in the future?

19. To what extent do you agree with the viewpoint that performance measurement systems probably lead people, especially academics, to focus more on commercial activities and quantitative achievements?

Appendix C. Questionnaire Template for Administrators

1. What do you work as in the University? _____
2. How long have you been working for this University?
3. What type of contract are you on?
 - Permanent/ part-time/ short-term/ zero-hours/ others
4. How is your performance measured or assessed?
5. Who decided your indicators and targets?
6. Should other criteria be included besides the original ones already used by the senior management team?
7. Were there any issues or concerns raised by you when the management team was implementing the PMSA and/or the PMSB?
 - If so, how was that dealt with?
8. Who do you think sets the criteria when making decisions in terms of the PMSA and/or the PMSB?
9. What is done with the PMSA and/or the PMSB, and any feedback from the management team?
10. Have you ever felt or recognized any issues and concerns when management team was implementing the PMSA and/or the PMSB, but you did not mention them to the management team?
11. On a typical working day, how do you organize your work?
 - For example, what kind of work should you give priority to first?

12. (Research Academics only) What do you think the purposes of research are?

13. (Research Academics only) If you were given enough funding and no targets and indicators for publications, would you focus on something else, such as research or teaching?

14. How do you feel about the PMSA and/or the PMSB?

15. Which aspects of your work do you think are of the most importance to the senior management of the University?

16. Have you ever had any experience of under-performance?

- If so, have you done anything with it?

17. If there were no such measurement systems, do you think you would have acted differently?

18. How have the performance management control systems developed during your time at this university? How might they change in the future?

19. To what extent do you agree with the viewpoint that performance measurement systems probably lead people, especially academics, to focus more on commercial activities and quantitative achievements?

Appendix D. Questionnaire Template for PhD Students

1. Which year are you in currently _____
2. Are you self-funded or sponsored by any organizations _____
3. Male / Female
4. How is your project progress measured or assessed?
5. Who decides on your progress?
6. Were you given more work to do besides your PhD? Are you happy to do extra work?
7. Were there any issues or concerns when your progress was under review?
8. What was done with the most recent review? Did you receive any feedback?
9. Have you ever felt or recognized any issues when your progress was under review, but you did not mention them to your reviewers?
10. On a typical working day, how do you organize your work?
 - For example, what kind of work should you give priorities to first?
11. What reasons do you have for choosing to do a PhD?
12. If you were given other better options, such as a well-paid job with less stress, would you still choose to do a PhD?
13. Are you generally happy or stressed with your PhD so far?
14. How do you feel about being an academic?

15. What do you need to do in order to succeed?

16. Which aspects of work do you think are of the most importance for being an academic?

17. Have you ever had any experience of under-performance?

- If so, have you done anything with it?

18. If there were no deadlines and you could feel free to take your time to finish your PhD with little stress, do you think you could have done differently?

19. Would you like to stay in academia after you finish your PhD?

Appendix E. Ethics Approval for Interviews

APPLICATION FORM FOR
DEPARTMENT OF ACCOUNTING AND FINANCE
ETHICS COMMITTEE

- Purpose** This form applies to all investigations (other than generic applications) on human subjects undertaken by staff or students of the Department of Accounting and Finance
- Completion** The form is designed for completion in Word, and should in any case be typed rather than handwritten. The grey-shaded text boxes on the form will expand to allow you to enter as much information as you require. Please do not alter any of the text outside the shaded areas.
- Once completed the form should be submitted electronically to John Dunn, Ethics Convener, Department of Accounting and Finance (john.a.dunn@strath.ac.uk).
- Your form must be accompanied by a draft copy of any research instrument that you plan to use and/or an outline of any interview questions.

**1.
Chief
Investigator**

Name: Junyu Wu

Supervisor's Name:
Andrea Coulson
Christine Cooper

**2.
Title of the
Investigation:**

A Critical Investigation of the Exercise of Power Embedded into
Performance Measurement Systems in the Higher Education

**3.
Where will the
investigation be
conducted:**

In all schools of the case university

**4.
Objectives of
investigation
and methods to
be used:**

Objectives:

- 1) To investigate how faculty members feel about PMSs used by the university.
- 2) To examine how senior managers use PMSs in the university.
- 3) To explore how these systems could affect faculty members' behaviours.

Methods: Semi-structured interviews. More specifically, four sets of interview questions were designed and will be used to ask faculty members (comprising both academics and non-academics) and their managers respectively.

5.
Nature of the participants:

Do you consider it possible that participants will come to any harm or suffer any distress as a result of your study? Yes No

If 'yes' please detail:

6.
What consents will be sought and how

Do you consider it possible that participants will have reasonable grounds to require advance notice of any questions? Yes No

If 'yes' please indicate how participants will be informed of the nature of the investigation and how that will be documented:

A Participant Information sheet and a Letter of Informed Consent will be sent to each participant about the objectives of my research and what kind of interview questions that I am going to ask. It means, all participants will be fully informed about my research objectives, the whole process of each interview and interview questions. Specifically, all participants could even feel free to ask me for a full set of interview questions before each interview.

7.
Data collection, storage and security:

Explain how data are handled, specifying whether it will be fully anonymised, pseudo-anonymised, or just confidential, and whether it will be securely destroyed after use.

Totally anonymous. I will never mark any interviews with names or some kind of special symbols and I will also ensure that no one will be able to tell who answered these interview questions. All the data will be kept in a totally anonymous way.

Although a recorder will be used by me to collect primary data for each interview, it will not be exploited if some participants do not feel comfortable with the recording. In this case, I will take some notes during the interview.

Explain how and where it will be stored, who has access to it, and how long it will be stored (NB data relating to dissertations should be retained at least until the exam board has met and agreed a mark).

All the recording data will be stored in my work laptop, and the manual notes will also be typed into full sentences as transcripts by using

Microsoft Word stored in my laptop as well. After that, all the hand-writing notes will be securely stored in a special folder, which will be placed in one of my office drawers with a lock on it, and I am the only person who has the key to the drawer.

After I complete my whole PhD project, all the data will be thoroughly and securely deleted from my laptop for good.

Will anyone other than the named investigators have access to the data?

If 'yes' please explain.

No, only me.

Appendix F. Interview Request Email Cover Letter

Dear academics and faculty members,

My name is Junyu and I am a PhD student from University of Strathclyde. I am currently doing some research in exploring how your work life is at your University and how your performance is measured and motivated by the University. By participating in my research, you could not only have a say about your life but also assist your department and the University in developing a deeper understanding about effective and efficient performance measurement indicators and systems.

Again, I would really appreciate your help with my data collection. As for the data protection, I would like to make the following promises:

1. 100% anonymity guaranteed.
2. Data will be stored securely
3. After I complete my PhD, all data will be destroyed and deleted from my computer.

Each interview may take you around 20-30 mins, and a recorder will be used (unless you don't feel conformable with it and you can let me know). Feel free to email me back please and I am looking forward to your reply.

Regards,

Junyu Wu

Junyu.wu@strath.ac.uk

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