WHEN THE RUBBER MEETS THE ROAD: ISOMORPHISM, RHETORIC AND (MIS)MANAGEMENT OF INTER-INSTITUTIONAL PERFORMANCE

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1. Introduction

Interest in performance of healthcare organizations is widespread among both academics and practitioners and it has been significantly increasing over the last twenty years and, as stated by Nuti et al. (2012), "within the healthcare sector, a growing number of studies describe the adoption of a multidimensional performance evaluation system by a broad range of healthcare organizations" [4] . The word "performance" is usually accompanied by the terms "measurement" or "management". Even though performance measurement and performance management are often used as synonyms , they have different purposes (Radnor and McGuire, 2004). As explained by Lebas (1995), "Performance Measurement: includes measures based on key success factors, measures for detection of deviations, measures to track past achievements, measures to describe the status potential, measures of output, measures of input, etc. and Performance Management: involves training, team work, dialogue, management style, attitudes, shared vision, employee involvement, multicompetence, incentives and rewards, etc". For the purposes of this paper, we will refer to performance measurement systems.

It is not only the technical aspects of performance measurement systems which are important in understanding their spread and increasing influence through the public sector, but also the way they are managed by organizations (Broad et al., 2007). In fact, as stated by Hernandez

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(2002) "if performance measurement is simply viewed as a data-collection and reporting exercise, it will serve little purpose to a community. It is only through the analysis of data that performance measurement can become a tool for continuous service improvement". Moreover, many authors (Van Perseum et al, 1995; Neely, 1998; Johnsen, 2000; Simons, 2000; Radnor and Lovell, 2003) argued that a performance measurement system not well managed may be deceptive and get out of sync with strategic ends.
In that respect, the paper intends to investigate how healthcare organizations try to set up their performance measurement systems in order to meet the requirements of the organizational fields (inter-institutional field and intra-organizational field) in which they operate.

The reminder of the paper is structured as follows. Section 2 reviews the literature on performance measurement systems. Section 3 describes the research method. Section 4 presents and discusses the cross case studies. Section 5 provides implications, limitations of the study and suggests future research directions.

2. Conceptual background

The performance measurement system is a part of the management control system (MCS). Anthony and Young (2003)[5] stated that the "management control sits between strategy formulation and task control. It focuses on the implementation of the strategies and the attainment of the goals". So the analysis will be focused on the presence of a cascading process among the institutional, strategic and operational levels (Anthony and Young, 2003; Kaplan and Norton, 1996).
As suggested by Malmi and Brown (2008), the management control system must be intended as a package. In fact, "[…] the concept of a package points to the fact that different systems are often introduced by different interest groups at different times, so the controls in their entirety should not be defined holistically as a single system, but instead as a package of systems" (p. 291). The idea of the operation of MCSs as a package (Malmi and Brown, 2008) is important because they are interconnected within the broader system of control (Chenhall, 2003). According to Malmi and Brown (2008) model, MCSs include all the tools and systems that managers use to ensure that the behaviours and decisions of their employees are consistent with the objectives and strategies of the organisation. More specifically, Malmi and Brown (2008) identify five types of control: the planning, cybernetic control and reward and

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compensation systems represent traditional MASs[6]; cultural controls include the values, beliefs and social norms that influence employee behaviour; and administrative control systems include organisational design and structure, governance and policies and procedures. The performance measurement system is a part of MASs, which include: (i) planning, that is an ex ante form of control (Flamholtz et al., 1985). It defines the goals of organizational units, provides the standards to be achieved in relation to the goals and clarifies the level of effort and behaviour expected from organisation members (Malmi and Brown, 2008); (ii) cybernetic control, that is "a process in which a feedback loop is represented by using standards of performance, measuring system performance, comparing that performance to standards, feeding back information about unwanted variances in the systems, and modifying the system's comportment" (Green and Welsh, 1988, p. 289); (iii) reward and compensation systems, that focus on motivating and increasing the performance of individuals and groups within organisations (Bonner and Sprinkle, 2002).

Given the nature of a package, any time that organizations decide to innovate or change a tool of the management control system, it is necessary to re-assess the coherence of the tool within the package. Given its characteristics (Van Perseum et al, 1995; Neely, 1998; Johnsen, 2000; Simons, 2000; Radnor and Lovell, 2003), it's particularly true for performance measurement system.

In that respect, old institutional theories (OlE) analyze the complex dynamics of changes by focusing on the individual organization. The most cited model within this stream of literature is the framework provided by Burns and Scapens (2000) to theorize management accounting change. According to the authors MCS are part of organizational rules and routines and can both be affected and affect by institutions. More specifically, institutions are defined as "the shared taken taken-for-granted assumptions which identify categories of human actors and their appropriate activities and relationships" (Burns and Scapens, 2000, p.8), while rules and routines are defined as, respectively, "the formal management accounting systems, as they are set out in the procedure manuals" and "the accounting practices actually in use" (Burns and Scapens, 2000, p.7). The model theorizes the existence of an institutional realm and a realm of action. Changes in the two realms are the result of four processes: (i) the encoding of institutional principles into rules and routines; (ii) the enactment of rules and routines; (iii) the reproduction of the routines; (iv) the institutionalization of rules and routines which have been

[6] It is useful to distinguish between the concepts of MASs, MCSs and management accounting. The latter is "a collection of practices such as budgeting or product costing" (Chenhall, 2003). MAS is "the systematic use of [management accounting] to achieve some goal" (Chenhall, 2003). MCS "is a broader term that encompasses MAS and also includes other controls" such as cultural and administrative controls (Malmi and Brown, 2008).

reproduced by the individual actors. OIE is used by management accounting researchers to offer insights into micro-studies of the production and reproduction of accounting practices and its main concern is management accounting change within individual organizations (Soin et al., 2002; Scapens and Jazayeri, 2003; Busco et al., 2006; Scapens, 2006; Lukka, 2007; Van der Steen, 2007).

Anyway, in public organizations, change is not only the results of intra-organizational dynamics, but it relies also on inter-institutional context. New institutional sociology (NIS) is mainly concerned with the relationship between organizations and their organizational field (DiMaggio and Powell, 1983, 1989; Meyer and Rowan, 1977). According to these models change in organizations is not driven by the search for efficiency but it is the result of processes that make organizations "more similar without necessarily making them more efficient" (DiMaggio and Powell, 1983, p. 147). This means that organizations look for legitimacy instead of trying to be more efficient. The concept that describes the process of homogenization is isomorphism. DiMaggio and Powell (1983, 1991) identify three categories of isomorphism: coercive isomorphism, related to political pressure exerted on organizations by institutions upon which organizations are dependent; mimetic isomorphism, which occurs when organizations, in situations of uncertainty, try to imitate other organizations that are perceived to be successful; normative isomorphism, as a result of professionalization (e. g. memberships to professional networks). Management accounting researchers who adopt NIS tend to explore the extent to which wider institutional arrangements have influenced the decision of organizations to implement changes in their management control system; the assumption is that the selection of management control system characteristics is not related to technical criteria alone, but also to a cultural and political process that concerns legitimacy and power (Hoque and Alam, 1999; Granlund, 2001; Jarvinen, 2006; Bogt, 2008; Hyvonen et al. 2009).

By extending the institutional framework of management accounting change, Busco et al (2006) pinpoints the role of managerial accounting systems (MAS) as practices acting both as sources and objects of trust/distrust for change (Nooteboom, 2002). Organizational systems such as management accounting represent potential sources of trust as they offer the opportunity to re-assess existing ways of thinking; either directly, in terms of face-to-face encounters, or indirectly, through faceless (abstract) systems. Whereas accounting practices can be interpreted as sources of trust (accounting for trust), forms of personal and system trust are implicated in the constitution of MAS as socially constructed objects, which ultimately

have to be trusted if they are to be drawn upon in crisis situations (trust for accounting). More specifically, in public organizations, performance measurement systems may generate trust only if they full along three dimensions (Bouckaert 1993): validity, legitimacy, and functionality". Validity, (Bouckaert 1993, Cave, Kogan, and Smith, 1990; Bouckaert, 1992) refers to the internal strength of the performance measurement systems. A valid system is something that is well grounded or justifiable, relevant and meaningful, logically correct, and appropriate to the end in view. Quoting Bouckaert (1993), when it's legitimate, "performance measurement becomes increasingly an element in a strategy of accountability to obtain discharge for responsibilities that are decentralized or devolved. This turns measurement from an internal and technical matter into an external and, if not a political, at least a rhetorical matter"[7]. Functionality refers to the interaction of measures in a measurement system and the organization.

Since the fullness of a performance measurement system multiplies the strengths and weaknesses of the three major components, it is sufficient that only one of the three dimensions is weak to undermine the whole performance measurement system. "Organizations should seek to determine their position in this cognitive performance measurement space. […] The two extremes are, on the one hand, a performance measurement system that has a low validity, a low legitimacy, and a low functionality, and, on the other hand, a system with a high validity, a high legitimacy, and a high functionality[8]" (Bouckaert, 1993).

3. Methodology

Given the theoretical background, the objective of this article is to answer the following research question: *how do healthcare organizations set up their performance measurement systems in order to make them coherent with the institutional context and the intra-organizational dynamics?*

In order to isolate the "setting-up" phenomenon, we concentrate our analysis on a relevant change introduced by legislation in performance measurement systems adopted by public healthcare organizations. Since the study has an exploratory nature, we use a multiple-case study design (Eisenhardt, 1989) because this allows for replication (Yin, 1994) and cross case

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8 so there are three dimensions with two alternatives, the combinations generates 8 possible scenarios (Bouckaert 1993 pag 40)

analysis, by producing the comparison and the investigation of a particular issue in diverse settings (Darke, Shanks and Broadbent, 1998). Moreover, many authors (Pettigrew, 1990; Burns and Scapens, 2000; Scapens and Jazayery, 2003; Johansson and Siverbo, 2009) highlight how it is only through case studies within individual organizations that it is possible to extend our understanding of management accounting change processes.

The change in performance measurement systems analyzed is the one implemented by the Italian Government in 2009. It may be considered a sort of "performance plan revolution", since it introduced the so called "performance reform", which stated that each single public administration, centrally and locally, had to produce a three years performance plan[9] updated yearly aimed at:

- Identifying the strategic and operative goals;
- Implementing a measurement system;
- Defining the resource;
- Improving the overall level of transparency and accountability of public administrations.

The Performance plans are also aimed at linking the corporate to the individual performance, this to avoid sub-optimization. Siegel and Shim (2000) define sub-optimization "it occurs when different subunits each attempt to reach a solution that is optimal for that unit, but that may not be optimum for the organization as a whole". By the law, in order to maximize the transparency the performance plans have to be uploaded on the organization's website.
More specifically, given the objective of the paper, we analyze how a group of public healthcare organizations implemented its individual performance plan.
The empirical data collected are: legislative documents at national and regional level, the performance plan implemented by each organizations, company documents referring to the internal management control systems package, any other relevant information.

As already mentioned, the framework is mainly based on the institutional framework. The assumptions of the framework are described by the following propositions:

Proposition 1: The "Performance Plan" is an example of coercive isomorphism.

9 Called "Piano della Performance"

In that respect, we analyze the regional legislative prescriptions about Piano della Performance in terms of contents and formal characteristics (Di Maggio and Powell, 1991; Granlund, 2001).

Proposition 2: The "Performance Plan" is a part of "Management Control System" rules and routines in each independent Hospital.

In that respect, we analyze the Performance Plan adopted by different hospitals in terms of: (i) the encoding of institutional principles into rules and routines (Anthony and Young 2003); (ii) the enactment of rules and routines; (iii) the reproduction of the routines; (iv) the institutionalization of rules and routines which have been reproduced by the individual actors (Burns and Scapens, 2000).

Proposition 3: The "Performance Plan" may become a mean of trust

In that respect, we analyze the adopted "Performance Plans" in terms of trust generated, by looking at: (i) the level of accountability (Busco et al., 2000) within the organization and outside the organization; (ii) the three dimensions that allow the fullness of a performance measurement systems, that are *validity, legitimacy, and functionality* (Bouckaert, 1993).

Since the study has an exploratory nature, propositions are not intended as formal statements to be empirically verified but as a sensitizing tool to analyze the findings of the case studies (Van de Ven and Poole, 2002; Huberman and Miles, 1994).

4 Case study analysis

In order to test the three propositions all the 29 public hospital trusts of Lombardy Region (Italy)[10], were analyzed.

These 29 hospitals are owned by the regional level that appoints the top management (CEO, Chief Executive Officer, the Chief Medical Officer and Chief of the Administration) using a spoil system approach (Amado 2001, Carboni, 2008, Del Vecchio 2001, Vibert 2007).

10 North of Italy; Regional capital: Milan; 10 millions citizens – 23,800 Square Km roughly the size of New Jersey

The Ambulance Trust, owned by the Region as well, was not taken into consideration because of its uniqueness. The Private Hospitals Trusts were not analyzed because they have different rules and inter institutional mechanisms with the regional level.

The aforementioned three propositions were analyzed for each single hospital trust, taking into consideration several dimensions:

The *Proposition 1* (The *"Performance Plan"* is an example of coercive isomorphism) was tested using a precondition and three dimensions of analysis. The precondition is, naturally, that the document has to be produced by the Hospital Trusts; while the three dimensions of analysis are given by the (a) alignment of the plan with the Regional guidelines, (b) the coherency between the goals given by the Region to each single CEO and the plan itself[11] and (c) the presence of an "objective – measure – target" system. Specifically Van der Bij and Vissers, (1999) stated:

"*To be able to control an object system, we need the following (from Hofstede, 1981):*

- *standards are available and unambiguous;*
- *outputs are measurable;*
- *effects of management interventions are known;*
- *activities within the object system are repetitive.*

If these requirements are not fulfilled, it is not possible to exert control".

Table 1: relationship with the Regional Level

	YES	NO
Coherency with 2012 [12] strategic regional guidelines	25	1
Coherency with CEO's goals	25	1
coherency with regional rules on making the Performance plan	21	5
Performance plan with a Objective - Measure - Target system	7	19

[11] the CEO is appointed by the Region with a spoil system methodology. The Ceo's are given annual objectives by the Region and they are measured on their acheivement (their reappointment is also based on their performance)
[12] the first wave of performance plan is related to the 2012 – 2014 period

The analysis of the 29 public Hospital Trusts (table 1) highlighted that 3 of them did not produce the performance report; 25 included in the document all the objectives the Region gave to the CEO and 21 organizations out of the 26 implemented the structure and the guidelines provided by the regional level on how to produce the document.

About the performance measurement system: 19 Hospital Trusts produced descriptive documents without measurement systems nor respecting the Van der Bij and Vissers' criteria. Specifically 14 out of 21 Hospital Trusts that followed the Regional guidelines did not define a measurement system with expected results (targets).
Table 1 shows how the 26 organizations behaved similarly (25 yes 1 no or 7 yes 19 no or 21 yes 5 no), this may be considered a case of coercive isomorphism, mainly all these organization followed the regional guidelines and they reacted similarly in the same time.

The *Proposition 2* (*The "Performance Plan" is a part of "Management Control System" rules and routines in each independent Hospital)* was tested checking, according with Anthony and Young's approach, (2003) if the Hospital Trusts linked:
- the performance plan to institutional, strategic and operational objectives);
- the strategic 3 years goals to annual objectives;
- the performance plan to the budgeting system and to the accounting system

These are according with the two authors the three elements of the management control system.

Table 2: linkages with all the other managerial functions

	YES	NO
strategic goal, managament control and operational control systems linked	22	4
long term goals linked to annual goals	7	19
linkages with other document (budget)	22	3

The analysis showed that 22 Hospitals linked the performance plan to institutional, strategic and operational objectives, even if only 3 of them linked the strategic 3 years goals to annual objectives. 19 Hospitals linked the performance plan to the budgeting system and to the

accounting system (to measure the financial performance). So it appears that the Performance plan is embedded with the Managerial accounting systems and the goals of the 2009 performance reform were achieved.

The Proposition 3 *(The "Performance Plan" may become a mean of trust)* was addressed according to the previously described Bouckaert's approach (2003) and its three dimensions:

- Validity;
- Functionality
- Legitimacy;

Based on the analysis done to test propositions 1 and 2, the conditions of validity and the functionality of the plans are respected (see Table 1 and 2). Naturally, following Bouckaert's approach (1993), the value for these two dimensions cannot be necessarily 1, in fact most of the Trusts do not have a structured Objective – Measure – Target system nor they link the strategic goals to annual objectives. These two elements represent a weakness for the system that seems to be not fully complete.

The third element of Bouckaert's approach is Legitimacy. Analyzing the 26 performance plans it was possible to find that (table 3) only 2 organizations cascaded their objectives internally using for example a chronogram and other 2 linked the individual contribution to the organizational performance.

Table 3: legitimacy

	YES	NO
Objectives implemented using a chronogram	2	24
Individual performance and organizational performance linked	2	24
Performance plan posted on website	26	0
Stakeholders management	7	19

So it seems the implementation phase is not present in most of the Hospital trusts, the corporate goals seem not to be present at individual level (e.g. individual performance is not aligned with the corporate priorities).

The study presents that the document is produced, it is linked to the budgeting system but it is not rooted internally at individual level, nor individuals are measured according to the priority presented in the plan.

The interesting question would be: if each single individual, if the whole workforce is aware that the Hospital trust produced the performance plan. It seems that the dimension of legitimacy is not fulfilled.

The whole picture shows that two of the three dimensions are (partially met) and according to Bouckaert (1993) this is the case of "*technical and rhetoric scenario….a system with technically valid and sound measures that are "owned" by those involved, but which are not used properly. It may result in dysfunctional effects. Training to increase knowledge and skills may be useful here. The information is used by those who developed the system but in a way that harms the organization. If this is done intentionally, this rhetorical use of the information may quickly undermine the organization*".

The final evidence of the rhetoric approach is given by the fact all the Hospital trusts posted their plan on their websites and at the same time, the risk of sub-optimization and the linkages between organizational performance and individual performance is taken into consideration only by 2 performance plans; stakeholders management is addressed by 7 Trusts.

So officially, technically and rhetorically the 26 hospital trusts did their homework and they posted it on the web. Will this modify the outcome of these organizations and increase trust? Maybe not..

According to Coulson (1998) '*trust describes a relationship which can be between two or more individuals, between individuals and an organization (such as a company or social services department), or between several organizations".* This analysis showed that the tool is not used to create a vertical relationship (the linkages between the individual performance and the corporate performance - internal trust) nor horizontal (the interaction of the different stakeholders involved in the different processes - external trust.

So using Coulson (1998) definition in combination with Bouckaert's approach this tool does not respect conditions to create trust. It seems that performance plans were considered aims themselves by the hospital trusts and not tools.

5 Implications, limitations and future research

This research has some implications on the relationship between politicians and managers. The first are focused on short term and from their perspective the performance revolution is a

great success 26 out of 29 public hospital trusts now have a three years performance plan and they all published on the web. The managers reacted resiliently applying the law and producing the plans (21 out of 26 respecting strictly the regional guidelines). This study verified the validity of Power (1999) statement: "audits are to a large extent ceremonial – he speaks of rituals of verification". If the question is did you implement the performance reform and did you upload the document on your website? The answer is "surely we did. Period". Van Dooren (2011) suggests that "*performance measurement risks being decoupled from practice and hence irrelevant for decision making……New ways are needed to make performance management ambiguity proof. These may include more agile measurement systems that adapt to a changing environment, managing performance close to the action and a better understanding of the political nature of performance management."*

This study has some limitations related to the fact the case study analysed one of the 20 different regions in Italy and the finding cannot be generalized. Another limitation is given by the fact the performance plans taken into consideration represented the first wave of the reform; in 2014 the 29 Hospitals trusts will be asked to redefine their documents and the outputs could be different.

This study confirmed many topics discussed in the performance measurement literature and open the discussion on some new research questions: which are the priorities in measuring the performance and, mainly which are the consequences? Is the rubber really meeting the road?

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