Performance Measurement Systems (PMS) as a Tool to Translate Accountability to the Public Administration Factory Floor

Autoria

Alexandre Handfas - alexhandfas@gmail.com
Curso de Graduação em Administração Pública/FGV/EAESP - Fundação Getulio Vargas/Esc de Admin de Empresas de São Paulo

William Silva Souza - william.souza@gestaopublica.etc.br
Cursod de Graduação em Administração Pública/FGV/EAESP - Fundação Getulio Vargas/Esc de Admin de Empresas de São Paulo

Gustavo Andrey de Almeida Lopes Fernandes - gustavo.fernandes@fgv.br

Juliana Bonomi Santos de Campos - juliana.bonomi@fgv.br
Prog de Pós-Grad em Admin da FEI - PPGA-FEI/FEI - Centro Universitário da FEI

Agradecimentos

Agradecemos ao gvPesquisa e ao CNPq

Resumo

This paper's premise is that there is a gap between public sector performance measurement literature and the accountability academic discussion. The literature accompanied the rise of PM practices in government but missed the link between the establishment of such practices and the impact that they had on the making public administration accountable dimension. With the aim of filling this gap, the present paper makes a structured review of the public sector's performance measurement literature. The literature review, therefore, was carried out through a thorough research of the publications in the most important journals in the field. The study presented results that indicate that the analyzed literature is clearly focused on measuring the outcomes presented by the studied performance measurement systems and understanding the impact of other factors such as system design on these same outcomes, leaving aside the influences of this dynamic on the dimension of accountability.

Performance Measurement Systems (PMS) as a Tool to Translate Accountability to the Public Administration Factory Floor

Abstract

This paper's premise is that there is a gap between public sector performance measurement literature and the accountability academic discussion. The literature accompanied the rise of PM practices in government but missed the link between the establishment of such practices and the impact that they had on the making public administration accountable dimension. With the aim of filling this gap, the present paper makes a structured review of the public sector's performance measurement literature. The literature review, therefore, was carried out through a thorough research of the publications in the most important journals in the field. The study presented results that indicate that the analyzed literature is clearly focused on measuring the outcomes presented by the studied performance measurement systems and understanding the impact of other factors such as system design on these same outcomes, leaving aside the influences of this dynamic on the dimension of accountability.

Key-words: Accountability; Democracy; Performance Measurement Systems; Structured Literature Review

1. Introduction:

Democracy has changed deeply how public administration is organized. The need of meeting society demands has lead to a silent revolution in how public goods are supplied. Measuring the performance of public sector has become an increasingly common practice in public administration arena (Modell, 2004). The emergence of such tools, imported from the private sector, was a response to an increasingly demanding audience for high-quality public services, resulting in a public management professionalization. This process of import was thoroughly documented by the public administration literature.

At the same time, democracy in the last century stimulated the growth of a huge field of research concerning how the public service is held accountable, a process commonly known as accountability. According to Romzek and Dubnick (1987), public sector accountability involves the means used by public agencies and public workers to deal with the most diverse set of expectations generated inside and outside the organization. Thus, this concerns being responsive to oversight institutions and control organs as well as directly to citizens.

Elections are far from being the only important process concerning accountability (Schillemans, 2010) because responsiveness of elected officials to citizens should take central place in a democratic society much beyond the electoral process, playing an important role in the period between elections. This situation may be achieved through horizontal accountability, the dynamic that consists in state organs, legitimized by its expertise and professional personnel, that oversights government agencies (Kenney, 2003). The type of control - rule-centered or result-centered - made by these institutions, such as the Brazilian Tribunal de Contas (TC), is very important in shaping how government manages its own policies (Groisman and Lerner, 2006).

Thus, it is possible to observe the proximity between concepts such as modern controls (result-centered) concerning horizontal accountability and performance measurement, the latter being a tool to execute the former. PM enables society to fulfill its accountability potential in the sense that it may clarify state's action and its overall achievements and performance, allowing citizens to make better informed political choices.

This strong relationship justifies the need of a proper integration between these two academic fields: it is important to describe scientifically how PMS influences the overall accountability process and vice-versa. But the dialogue between these two huge literatures, PM and accountability, has not yet been established - it is hard to find papers with an approach that treats PM as a derivation of the accountability theoretical discussion (Robinson, 2003).

Hence, the main hypothesis of this paper is that there is a gap between these two areas of study: there are two important literatures, full of vitality, that do not establish a conversation with each other. Also, we hypothesize that, as translating performance management from the private sector to government was seen as a natural path to a more effective and efficient public sector, the academic literature focused more on how to convert these business techniques into public management ones than studying its impact on how public sector was being held accountable. Thus, the aim of this paper is to try to investigate the relationship between these two literatures through a structured literature review of public sector's performance measurement.

To do that, we defined a paper selection process that involved time frame definition, title analysis, abstract analysis and full content analysis. With the final 38 paper that were selected, all the novel concepts that were developed in those scientific articles were classified, putting together the ones that presented similar theoretical dimensions.

Our results show that the public sector performance measurement system literature does not put much effort in understanding how the different elements and dynamics of PM influences the accountability of public organizations. Instead, it is worried, almost in its entirety, with describing how several environmental and organizational elements influences the PMS design and how this design affects the PMS outcomes.

This paper is organized as follows. After this introduction, we establish a theoretical background of accountability and PMS academic discussions in section 2. In section 3, the research design and method is explained in details. Next, the main results of the structured literature review are discussed followed by our final considerations in Section 5.

2. Theoretical background

2.1 The so called classic and modern controls:

Over time and with the enlargement of the state's scope of action, the quantity and the diversity of state's attributions and responsibilities increased substantially. In the heart of the study of this complex movement, O'Donnell (1998) defined horizontal and vertical accountability. While the horizontal accountability concerns the existence of agencies and state organ networks (oversight institutions) that supervise and sanction state measures, the vertical type of accountability is the one constituted by citizens and the organized civil society that acts in relation to the state and its agents, whether elected or not (O'Donnell, 1998).

Inside this oversight and democratic control discussion, a distinction between classic and modern controls must be made. According to Groisman and Lerner (2006) what characterizes classic controls is the comparison between actions and norms, with the objective of verifying if the former respect the latter. The typical classic control is the account control.

The modern controls, that are result-oriented, works as an *ex post* evaluation that assess the performance of the public sector by the results it presents (OECD, 1996). Mora Quirós (2006) affirms that this kind of control both support the decision-making process, so it can fulfill its goals and increase its performance, and also assess the results obtained for accountability purposes.

2.2 Bringing the accountability discussion to the *factory floor* of public management: the performance measurement systems

The discussion of accountability and modern controls was translated to the *factory floor* of public management through the use of performance measurement systems in a great variety of public sector organizations, a process that was greatly marked by experience and concept sharing between public and private sectors. Measuring performance of public services is an important strategy to materialize a very theoretical concept such as accountability into the day-to-day reality of the public service.

Performance measurement is a process of quantifying action, measuring performance and the efficiency and efficacy of a given action (Neely, Gregory and Platts, 1995). This system may be structured and understood from three levels: (i) individual performance measures, (ii) the set of performance measures and (iii) the relation that is established between the performance measurement system and the environments in which they are situated. The performance measurement system must be a reflex of the organization's mission and strategic objectives, so that changes in these points result in changes and adaptations of the performance measures.

The performance measurement process can be divided in three steps: (i) system design, (ii) implementation and (iii) use. There is a high probability that, through a natural evolution of its use, the measures of performance deviate from its strategic objective. That is why feedback, responsible for guaranteeing the alignment between strategic organizational objectives and performance goals at all times, is so important (Bourne and Mills, 2000).

Still in this topic, there is a clear indication of the need of periodic assessment and internal and external monitoring that are able to deal with rapid changes of the internal and external environments of the organization (Bititci, 2000). These tools must operate together with an efficient revision system that gives way to the indications of the monitoring system.

A literature review effort suggests two basic types of performance measures that are present in any organization: results - e.g: competitiveness and financial performance - and determinants of results, such as quality, flexibility, resource use and innovation (Neely, Gregory and Platts, 1995). These are the goals that the PMS will control. If by any chance the results demonstrate that the organization overflowed these parameters, action plans must be executed (feedback logic). The Balanced Scorecard (BSC), by Kaplan and Norton (1992), is one of the most well-known examples of multidimensional models (mix of financial and non-financial measures, such as the above cited results and determinants of results). The model is structured on the principle that a performance measurement system must feed the manager with informations that allow him to provide an in-depth investigation of the aspects of the organization related to (i) financial perspective, (ii) internal perspective, (iii) client perspective and (iv) innovation perspective.

The establishment and use of performance measurement systems in the public sector increased throughout the 20th and 21st centuries, specially after the 1980’s fiscal crisis. This crisis was one of the main motivations behind a series of reforms that aspired to make government more efficient through an approximation between public and private sector practices (Randma - Liiv and Kickert, 2017), a process that is still happening nowadays, especially in the developing countries (Bresser-Pereira, 2001).

Given all this background, this paper will make a structured review of the public sector performance measurement system literature, creating a framework of dimensions that summarizes the dynamic of this literature, verifying how these two dimensions (accountability and performance measurement) relate in the literature, if they do at all.

3. Research design and development:

The structured literature review was a stepwise process initiated by the selection of relevant public administration, operations management and accounting research journals [1]. The grade that journals had in the ABS impact list of 2018 - 3 or 4 - (CABS, 2018) was used as a selection criterion [2].

Next, we read the 163 abstracts of the papers that were previously selected through title-adequacy analysis in the 2012-2017, selecting only the ones that had the performance measurement of public services as its core subject. Wee read all the 63 papers that were left in in their full content, excluding around 30 papers that dealt peripherally with our topic of interest. Trying to include seminal works in the review, we searched into the references sections of all the articles that remained after applying the last filter, reading the ones that applied to our criteria in their full content. By the end of all these filters we were left with 38 papers that were going to be specifically analyzed in our literature review.

Reading these 38 papers, we identified the new concepts and ideas that were developed in each of the works. Then we assembled all the identified concepts and through a categorization and subcategorization process we were able to create groups of dimensions and concepts that were similar and, sometimes, even the same.

4. Results:

4.1. Dimensions and concepts

The analyzed papers dealt deeper with specific PMS characteristics than with the role of PM and accountability effectiveness, what can be clearly observed when the frequency of directed accountability-linked papers is verified. According to Table 01, these types of papers do not exceed 11% of the 38 works that were selected. However, some papers that focused on PMS characteristics also presents dimensions that addresses the issue of accountability.

Table 01- Nº of selected articles per dimension (table elaborated by the authors)

Classification	Nº of selected articles	%
Accountability (Fowler & Cordery, 2015; Brandsma & Schullemans, 2013; Humphrey & Miller, 2012; Olsen, 2017)	4	8.3
PMS design (Barbosa, Pozzebon & Diniz, 2013; Brignall & Modell, 2000; Walker & Andrews, 2015)	6	12.5
PMS implementation (Jennings & T Jr. Hall, 2012)	6	12.5
PMS use impact (Meier, Winter, Favero, & Andersen, 2015	7	14.6
Impact on the results presented by the PMS (Neshkova & Guo, 2012; Soo-Young; Whitford, 2013; Jennings & T. Jr. Hall, 2012; Pedersen, 2016; Yang & Modell, 2012; van der Kolk, ter Bogt & van Veen-Dirk, 2015; Hvidman, Andersen, 2014)	12	25.0
Goals (Favero, Meier & O'Toole, 2016; Jung, 2012; Jacobsen & Snyder, 2015; Anderson & Stritch, 2016)	13	27.1

The 18 concepts and the dimensions under which they were agglutinated are summarized in Table 02:

Table 02 - The five dimensions and their related concepts (table elaborated by the authors)

Accountability	PMS design
Relationship between sector and accountability	E-gov and performance
Accountability Measurement Method	Stakeholders and the PMS dimensions
Transversality of areas of knowledge	Local Management and performance
Citizen performance evaluation	
PMS adoption	**PMS use impact**
Institutional factors	Self-evaluation of performance
Impact on the results presented by the PMS	
Social participation and performance	
Performance and organizational resources	
Performance management impact	
Performance and Information Management	
Organizational environments and performance	
Bureacratic commitment and performance	
Power	
Management control trough management performance measures	

Approximately 22% of the 18 identified concepts are directly related to accountability, 16% related to PMS design, 5,5% related to PMS adoption, 5,5% related to PMS use impact, 44,5% related to the Impact on the results presented by the PMS e 5,5% related to Goals.

Therefore it is possible to observe that the majority of the concepts identified in analysis of the papers deals with the elements that impact the results of the performance assessments realized by the PMS. The concepts that deal with the accountability dimension are also significantly present, even though in a much smaller number than the previous category.

Several of the concepts that were gathered during the analysis contribute to the accountability discussion in a peripheral way. Besides the ones that are under the accountability dimension umbrella, the concepts addresses result-related subjects but also deal with ideas that are part of the accountability discussion. For instance, the concept under the name *Stakeholders and the PMS dimensions* investigates how different constellations of stakeholders may affect the design of the PMS in a public organization. Discussions concerning stakeholders influence are strongly related to the accountability arena but the papers that established this concept do not have as a goal understanding the relation stakeholder-PMS with an accountability logic. In fact, the interest is to discover the impact on the PMS design. Again, the focus is strictly on the performance measurement system and not in the holding public officials accountable dynamic. Even though this is not the focus of these researches, there are important contributions that can improve our understanding of the interlinkages between accountability and PMS.

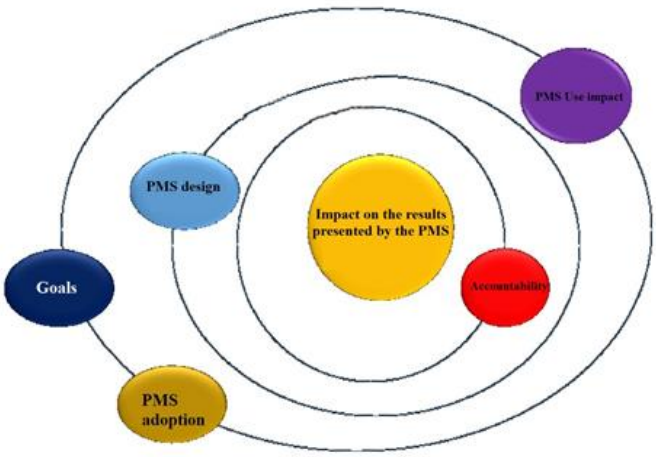
It is also worth observing that the closer the analytical dimensions gets from the strictly result-focused dimension, less frequent are the concepts that also discusses accountability. For instance, on the *Impact on the results presented by the PMS* dimension, only one of the related concepts also discusses the accountability thematic (*Social participation and performance*). This patterns also corroborates with the hypothesized gap between the two literatures.

Finally, rather than this absence of accountability-related elements and/or analysis, what stands out the most is the lack of an accountability approach to PM's elements and tools. In other words, the literature does not approach PM as a accountability tool. The academic field is so immersed in the practical side of this discussion that it appears to forget how performance measurement systems, even though their origin is within the private sector, are the translation to the "real life" of public administration of an theoretical accountability dimension. The literature do not demonstrate having the background knowledge that one of the theoretical foundations of this results-oriented, "reporting results-oriented" and efficient public administration that is being studied is accountability.

4.2. Framework

Investigating the concepts raised by the studied literature, it is possible to develop a framework of the operating dynamic of this literature:

Figure 01 - The framework elaborated by the authors



We believe that a solar system framework is the best way to represent the behavior and the operation of the performance measurement system literature. In the place of the Sun, as an agglutinating and attraction pole around which other elements orbit, we placed the "Impact on the results presented by the PMS" category. We made this decision because the majority of the papers that were analyzed raised discussions about how different aspects that are present in a public organization may influence the performance in the provision of public services. Also, we also verified that this thematic guides practically all the papers that were analyzed. Even when this is not the main focus of the work, the dimension of the performance measurement results, even more than the assessment process in itself, is central. After "Impact on the results presented by the PMS" , the other categories are positioned so that the closer to the "Sun" the greater its frequency among the identified concepts.

The structured literature review allowed us to confirm the expectation reflected on our first hypothesis. The systematic lack of papers that investigated how PM may improve or worsen accountability and the low number of publications that mixed performance and accountability discussions made evident the lack of dialog between these two literatures.

Our second hypothesis, that the strong demand for better public services directed the literature to the mechanisms involving the translation of business practices (PM) to public sector, leaving aside accountability, was partially confirmed. The social urge for better services indeed had an important impact on the academic discussion, what can be seen in the large amount of papers dealing with PMS results. However, this justification based on the social demand is not able to explain the relative strong absence of the accountability thematic: even though the demand for improved public policies made the literature focus in the PMS results almost in its entirety, this does not justify why a connection between these same outcomes and the accountability arena could not have been made.

As a conclusion, we can affirm that we have identified that these two literatures function separately, with almost no dialog, however, we were not able to identify for sure why this connection has not been made yet.

5. Final considerations:

Resuming the discussion made in the introduction section about the theoretical approach of accountability and its reproduction in the public administration "factory floor", it was possible to observe through this structured review that the literature is already focusing on the so-called "factory floor" given the fact that it dedicates itself intensely to the results of the PMS. In addition, the literature does not focus on a deeper reflection about the design of the PMS and on how it can be more effective. Instead of doing that, the literature already advances to the results of the performance evaluation and to the elements that influence them. The theoretical framework that is being built is, therefore, increasingly results-centered.

Thus, the state of the art of the academic production related to PMS in the public sector is not worried in showing how the design of different measurement models may influence in a broader way the accountability process. The central worry is with the results presented by the already existing measurement systems in the institutions. If the literature were predominantly centered in the transition from the theoretical dimension of accountability to the public administration "factory floor", the central theme would be the different PMS designs and not the performance results itself, as it is possible to verify nowadays.

Hence, we verify that the academy is studying a lot the results of the PMS and how they are affected by different realities, but it is leaving aside the discussion about how it fits in the accountability thematic. This lack of dialog between the two literatures ends up leaving aside the importance of holding the state accountable towards the civil society regarding the results of the performance assessments. Moreover, the literature demonstrated a certain flaw on the construction of a perception of conjuncture by not clarifying the role of the oversight institutions responsible for executing performance evaluations and also what is the role of PM inside a broader public administration system. Most of the literature pays attention to what already exists in terms of performance measurement and tries to gauge if it is bringing results or not but it does not pay attention in a systematic way to the oversight institutions neither to the construction of a PMS as part of a broader and deeper accountability process.

A possible future research agenda would be the change of focus in the literature review from PM publications to accountability related work. This would allow the researchers to investigate how the accountability scholars are dealing with subjects such as performance measurement, if they are at all.

---

[1] The selected journals were: *Accounting, Auditing and Accountability Journal*, *Journal of Public Administration Research and Theory*, *International Journal of Operations and Productions Management*, *Public Administration*, *Accounting, Organizations and Society*, *Public Administration Review* and *Journal of Operations Management*.
[2] We chose to use the ABS list instead of just the Qualis CAPES system because using the former would allow us to research papers published in worldwide impact journals. Also, ABS is a British system, a country that has an important tradition of high-quality research in public administration.

6. References:

BARBOSA, Alexandre Fernandes. POZZEBON, Marlei. DINIZ, Eduardo Henrique. Rethinking e-Government performance assessment from a citizen perspective. Public Administration. 2013; 91(3): 744-762.

BITITCI, Umit S. TURNER, U. Trevor. BEGEMANN, Carsten. Dynamics of performance measurement systems. International Journal of Operations and Production Management. 2000; 20(6): 692-704.

BOBE, Belete Jember. MIHRET, Dessalegn Getie. OBO, Degefe Duressa. Public-sector reforms and balanced scorecard adoption: an Ethiopian case study. Accounting, Auditing & Accountability Journal. 2017; 30(6): 1230-1256.

BOURNE, Mike. WILCOX, Mark. NEELY, Andy. PLATTS, Ken. Designing, implementing and updating performance measurement systems. International Journal of Operations and Production Management. 2000; 20(7): 754-771.

BRANDSMA, Gijs Jan. SCHILLEMANSS, Thomas. The Accountability Cube: Measuring Accountability. Journal of Public Administration Research and Theory. 2013; 23(4): 953-975.

BRESSER-PEREIRA, Luiz Carlos. Uma nova gestão para um novo estado: liberal, social e republicano. Revista do Serviço Público. 2001; 52(1): 1-18.

BRIGNALL, Stan; MODELL, Sven. An institutional perspective on performance measurement and management in the "new public sector". Management Accounting Research. 2000; 11(3): 281-306

CAMPOS, Anna Maria. *Accountability*: quando poderemos traduzi-la para o português? Revista de Administração Pública (RAP). 1990; 24(2): 30-50.

CHARTERED ASSOCIATION OF BUSINESS SCHOOLS. Available at: <https://charteredabs.org/academic-journal-guide-2018/>. Access in: March, 3rd. 2019.

FOWLER, Carolyn J. CORDERY, Carolyn J. From community to public ownership: a tale of changing accountabilities. Accounting, Auditing & Accountability Journal. 2015; 28(1): 128-153.

GROISMAN, E. LERNER, E. Responsabilização pelos controles clássicos. In: L. Bresser-Pereira e N. Cunill Grau, ed. Responsabilização na administração pública. 1ª ed. São Paulo: CLAD/Fundap: 71-112/

HUMPHREY, Christopher. MILLER, Peter. Rethinking impact and redefining responsibility: The parameters and coordinates of accounting and public management reforms. Accounting, Auditing & Accountability Journal. 2012; 25(2): 295-327.

HVIDMAN, Ulrik. ANDERSEN, Simon Calmar. Impact of Performance Management in Public and Private Organizations. Journal of Public Administration Research and Theory. 2014; 24(1): 35-58.

JENNINGS JR, Edward T. HALL, Jeremy L. Evidence-Based Practice and the Use of Information in State Agency Decision Making. Journal of Public Administration Research and Theory. 2012; 22(2): 245-266.

JUNG, C. S. Extending the Theory of Goal Ambiguity to Programs: Examining the Relationship between Goal Ambiguity and Performance. Public Administration Review. 2014; 74 205-219.

KAPLAN, R.S. D. P. Norton. The Balanced Scorecard: Measures that Drive Performance. Harvard Business Review. 1992: 71-79.

KENNEY, Charles D. Horizontal Accountability: Concepts and Conflicts. In: Mainwaring, Scott. Welna, Cristopher (Orgs.). *Democratic accountability in latin America*. Oxford: Oxford University Press, 2003. pp. 55-76.

MEIER, Kenneth J. WINTER, Soren C. O´TOOLE, Laurence J. FAVERO, Nathan. ANDERSEN, Simon Calmar. The validity of subjective performance measures: school principals in Texas and Denmark. Public Administration. 2015; 93(4): 1084-1101.

MODELL, Sven. Performance Measurement Myths in the Public Sector: a Research Note. Financial Accountability and Management. 2004; 20(1): 0267-4424.

MORA QUIRÓS, M. Responsabilização pelo controle de resultados. In: L. Bresser-Pereira e N. Cunill Grau, ed. Responsabilização na administração pública. 1ª ed. São Paulo: CLAD/Fundap: 165-216.

NEELY, Andy. GREGORY, Mike. PLATTS, Ken. Performance measurement system design: A literature review and research agenda. International Journal of Operations and Production Management. 1995; 15(4): 80-116.

NESHKOVA, Milena I. GUO, Hai (David). Public Participation and Organizational Performance: Evidence from State Agencies. Journal of Public Administration Research and Theory. 2012; 22(2): 267-288.

NUTLEY, Sandra. LEVITT, Ruth. SOLESBURY, William. MARTIN, Steve. Scrutinizing performance: how assessors reach judgements about public services. Public Administration. 2012; 90(4): 869-885.

O'DONELL, Guillermo. Accountability horizontal e novas poliarquias. Lua Nova. 1998; 44: 27-54.

OLSEN, A. L. Human Interest or Hard Numbers? Experiments on Citizens' Selection, Exposure and Recall of Performance Information. Public Administration Review. 2017; 77: 408-420.

OECD. Management Control in Modern Government Administration: Some Comparative Practices. *SIGMA Papers*. OECD Publishing, Paris. 1996.

RANDMA-LIIV, Tiina. KICKERT, Walter. The Impact of the Fiscal Crisis on Public Administration Reforms: Comparison of 14 European Countries. Journal of Comparative Policy Analysis: Research and Practice. 2017; 19(2): 155-172.

ROBINSON, Pat. Government accountability and performance measurement. Critical Perspectives on Accounting. 2003; 14(1-2): 171-186.
ROWE, Casey. SHIELDS, Michael D. BIRNBERG, Jacob G. Hardening soft accounting information: Games for planning organizational change. Accounting, Organizations and Society. 2012; 37(4): 260-279.
ROMZEK, B.S. DUBNICK, M.J. Accountability in the Public Sector: Lessons from the Challenger Tragedy. Public Administration Review. 1987; 47(3): 227-238.
SCHILLEMANSS, Thomas. Redundant accountability: the joint impact of horizontal and vertical accountability on autonomous agencies. Public Administration Quarterly. 2010; 34(3): 300-337.
LEE, Soo-Young. WHITFORD, Andrew B. Assessing the Effects of Organizational Resources on Public Agency Performance: Evidence from the US Federal Government. Journal of Public Administration Research and Theory. 2013; 23(3): 687-712.
WALKER, Richard M. ANDREWS, Rhys. Local Government Management and Performance: A Review of Evidence. Journal of Public Administration Research and Theory. 2015; 25(1): 101-133.
VAN DER KOLK, Berend. TER BOGT, Henk J. VAN VEEN-DIRKS, Paula M.G. Constraining and facilitating management control in times of austerity: Case studies in four municipal departments. Accounting, Auditing & Accountability Journal. 2015; 28(6): 934-965.
YANG, ChunLei. MODELL, Sven. Power and performance: Institutional embeddedness and performance management in a Chinese local government organization. Accounting, Auditing & Accountability Journal. 2012; 26(1): 101-132.