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Journal of Accounting & Organizational Change • Volume 5, Issue 2, Pages 243 - 276 • 5 June 2009**Document type**

Article

Source type

Journal

ISSN

18325912

DOI

10.1108/18325910910963454

Original language

English

[View less](#)

A case study of the performance management system in a Malaysian government linked company

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Abstract

Purpose The purpose of this paper is to explain the institutionalization process of the performance management system (PMS) in a Malaysian government-linked company (GLC). The study specifically looks at the changes brought by the GLC transformation programme introduced by the government. **Design-methodology-approach** An explanatory case study method is used whereby data are collected through semi structured interviews, document reviews, informal conversations and observations. **Findings** Despite attempts to link the organisational activities to the system through the business operating plan, the data reveal that the PMS-related activities have somehow been viewed as a routine mechanism for appraising the employees' performances and become decoupled from the organisational activities. Thus, the new PMS did not really change the way organisational members view and do things in the organisation. **Research limitations-implications** This study shows that the intention to institutionalise a new practice may not be materialised if there are not enough forces to support the change. The adoption of the new PMS practices may be due to isomorphic pressures to mimic other organisations in the same environmental field leading to ceremonial adoption of the practice.

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Originality-value This research provides evidence to the government that the process involved in transforming the organisational culture of a government-linked organisation by using accounting tools might be time consuming, costly and subject to resistance. Hence, any change management programme introduced in a government-linked organisation should have strong top management support, good financial standing as well as a reliable technical backup to the programme. © 2009, Emerald Group Publishing Limited

Author keywords

Accounting; Budgetary control; Higher education; Indonesia

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