Designing Performance Management for Operational Level

A Closer Look on the Role of Design Choices in Framing Coordination and Motivation

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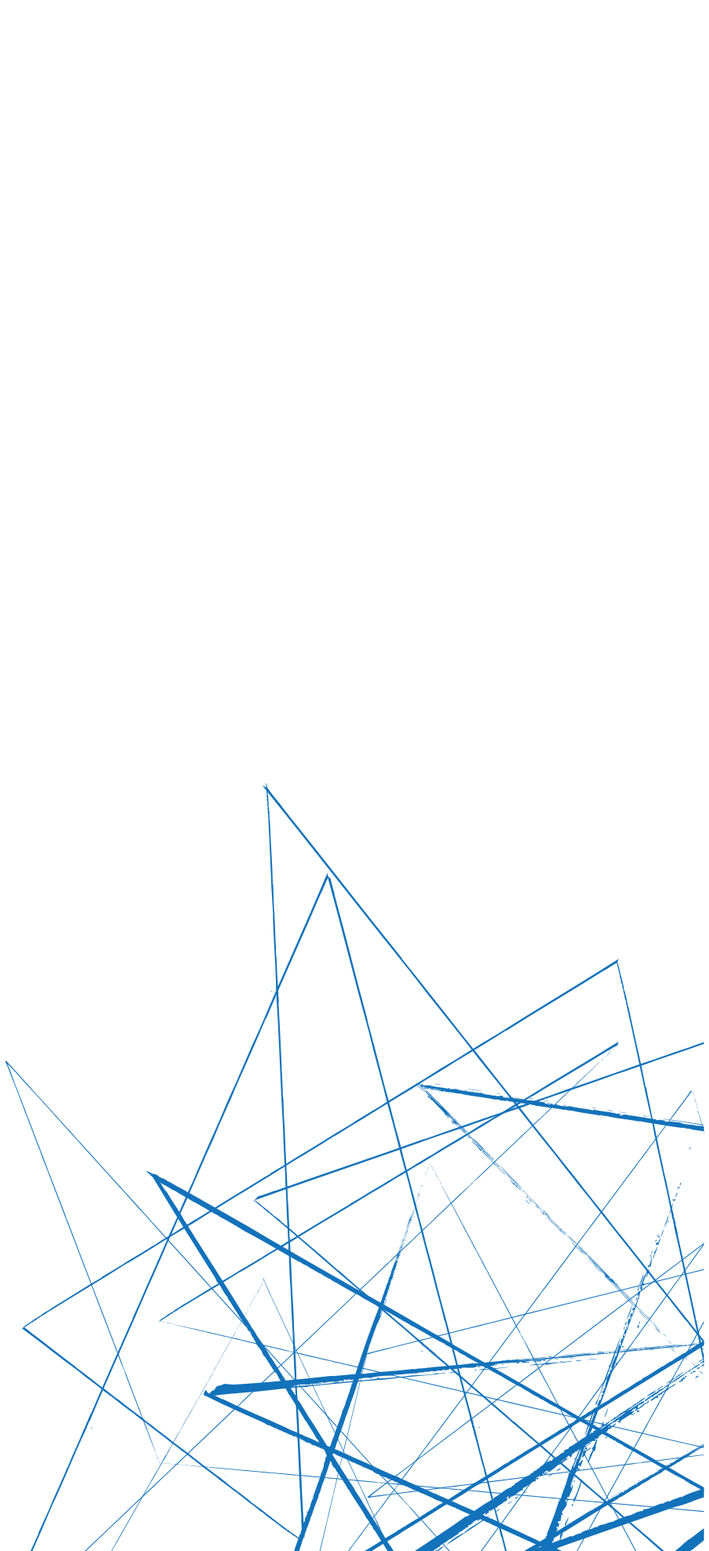

PhD Series 22-2015

Linn Gevoll

DESIGNING PERFORMANCE MANAGEMENT FOR OPERATIONAL LEVEL

A CLOSER LOOK ON THE ROLE OF DESIGN CHOICES IN FRAMING COORDINATION AND MOTIVATION

The PhD School of LIMAC

PhD Series 22.2015

CBS COPENHAGEN BUSINESS SCHOOL
HANDELSHØJSKOLEN

Designing performance management for operational level

- A closer look on the role of design choices in framing coordination and motivation

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Foreword

It has been said that the single most important thing in a young researchers career is to have someone how believes in you. I was lucky to find that person in Allan Hansen, my supervisor and mentor, who believed in me and encouraged me to develop my ideas. Thank you Allan, for all your guidance, support and positive company, which made my PhD into a very educational, inspiring and rewarding experience.

I would also like to thank Ivar Friis for all your helpful feedback and interesting discussions, I truly value your input and guidance.

During my time as a PhD, I have been fortunate with many interesting and enjoyable encounters. Niels Jospeh Lennon, you were a great inspiration and help when I embarked on this mission. Giovanna, Lars , Adela, Mikkel, Marta, Irene, thank you for many laughs and great support, I am grateful for having worked in such a fun environment. Dane, for you friendship and cooperation, I have truly enjoyed our interesting discussions and workshops- thank you. Jan Mouritsen and Tamas Vamosi , thanks to both of you for taking time to share your reflections on my project with me. Lastly, I would like to extend a thank you to my PhD committee, Annette Mikes, Martin Messner and Sof Thrane for taking the time to provide me with valuable input that improved my PhD.

I would also like to thank my friends for being patient with me in this process, especially thank Kristin, Lou, Siri and Henriette. Furthermore, to my dear friends in Oslo, thank you Kamilla, Julie, Martine, Pernille, Annikken, Ingvild, Silje, Hege Ida, and Camilla for always being there! Mimmi, I am ever grateful for all your support, kind words and for always being a true friend. Lastly, I am so lucky to have four people who always support me: thank you Mom, Dad, Kine and Morten – I could not have wished for a better family.

Abstract

The motivation of this study was to explore how the design choices created when developing Performance Management (hereafter PM), produces proposals of how to coordinate and motivate operational employees in performing their tasks, and to which extent they are successful in doing so. PM is often postulated as a management resource in organizing employee contribution to value creation. Here, it is often suggested that carefully designed PM promotes organizational value creation, by facilitating the motivation and coordination of employees' contribution. However, the way in which design choices function to suggest how to define the boundaries of what it means to coordinate and motivate employees in practice is less clear.

I therefore set out to study the different design choices made on three central elements in a new operational Performance Management System (PMS hereafter), to explore how these design choices propose ideas of how to coordinate and motivate employees' value creation in daily operations. My study follow the design choices made with regard to leading indicators (e.g. performance measures), performance targets and feedback over a period of three years (2012-2014). I do so, to investigate how design choices made on these three elements play a significant role in assigning specific property to what motivation and coordination of operational employees entails in practice. For example, the study illustrate how the choice to design leading indicators as key behavioral indicators (KBIs hereafter) propose that coordination of employees contribution means to point out what they should do when performing key activities. *Detailed* accounts such as this, provides rich insight into how design choices suggest distinctive, meaning to how to coordinate and/or motivate employees in their daily operations, which produce the boundaries of desired action.

In chapter 2, I provide a selected overview of the current understanding of the issue of designing PM within selected management accounting literature. Chapter 2 outlines current knowledge regarding the design of the selected PM elements e.g. leading indicators (performance measures), performance targets and feedback. This overlook of current knowledge is interesting as this identify how my study contributes with additional insight to current understanding of the design of PM. I find that most

studies concerned with the design of PM are quite vague with regards to provide detailed accounts of how the actual design choices made when developing PMS shape how organizational members understand what it means to coordinate and motivate value creation in practice. This in turn, imply the need of more insight as of how design choices shapes this, by proposing ideas of what it entails to coordinate and motivate employees value contribution. For example, while rich discussion of the value of leading indicators exists, few of the papers provide detailed descriptions of how organizations actually design leading indicators to lets say, point out what tasks to focus on, as well as how the selected design choice then shapes the perception of how PMS facilitates value creation. Thus, current appreciation of how design choices propose to define the boundaries of what it means to coordinate and motivate employees in practice is scarce. Additionally, my study also adds insight into the interesting design choices, which has received scant attention in prior literature, such as setting threshold targets, denoting setting targets for minimum level of performance, or designing feedback, which is provided by the individual himself (herself).

In chapter 3, I clarify how and why I have used Callon's (1998) notions of framing and overflowing in order to study the design of PM from a performative perspective. I draw upon Callon's (1998) idea of framing, which implies to study how the ideas motivation and coordination proposed by the design choices produces boundaries that constructs the meaning of coordination and motivation in practice. Hence, design choices are here studied as actors that frame, denoting that design choices produce boundaries of action by suggesting what it is that employees should do, in order act within the boundaries of motivation and coordination of value creation. For example, the design of KBIs (e.g. leading indicators) pointed out the key activities (e.g. having customer meetings and making customer phone calls) or design of threshold performance targets pointed out how much to do (e.g., making 5 meetings a week or making 10 phone calls a week). More precisely, I understand framing as the making of boundaries that seek to regulate and shape action, and here it is argued that part of what frames action, is the ideas of what motivated and coordinated action is, which is proposed by the design choices. The focus here is to study how these ideas produce boundaries of action, but just as much how these boundaries make the design choices performative when they are contested, which lead to reframing ideas of what

coordination and motivation of employees means in practice (e.g. performativity).

Consequently, this implies that I study how the meaning of coordination and motivation is constructed from making and contesting design choices. This is consistent with the performative ontology, which suggest that the meaning motivation and coordination cannot exist *a priori*, but must be constructed. Here, the argument is that the design choices play a significant role in doing so. Of course, it requires more than making design choices alone to construct (e.g. frame) the boundaries that shape the meaning of what to coordinate and motivate employee contribution entails. Still, my analysis shows how design choices partake significantly in this boundary making, by proposing detailed ideas of what coordination and motivation entails in practice. However, the ideas proposed in the design choices are only pro-position (anticipated effect), which is contested and modified when enacted. Because the proposed ideas are contested, design choices are performative, as this leads to new ways to suggest how to motivate and coordinate employee contribution. Callon (1998) carefully underline that framing is inescapably linked to overflowing, wherefore, studying framing involves to studying how the propositions of coordination and motivation proposed by the design choices are challenged and modified (i.e. overflows produced via the interaction with the branches).

The study is motivated to contribute to current literature on design of PM, by stating the following research question: *How does the design choices related to performance measures (i.e. leading indicators), performance targets and feedback contribute to the performance management systems framing of the coordination and motivation of operational staff (i.e. financial advisors) and how does the operational level response to the design choice potentially modify the way in which the design choices do so?*

Chapter 6 informs my research question by providing a rich account of how the choice to design leading indicators (e.g. performance measures on the key dimension of work processes) produces specific ideas of how to coordinate the financial advisors in their daily activities in division PerMark. Chapter 6 shows how the design of leading indicators (hereafter Key Behavioral Indicators (KBIs)) promotes ideas of performing key activities (customer meetings, outgoing phone-calls and producing customer satisfaction), as these activities supposedly predict achievement of sales

growth (e.g., value creation). The KBIs propose that coordinating employees means to promote the strong belief in the operational causality between activity and sales results. Thus, to coordinate is to point out how to perform key activities in a correct way (e.g. best practices on customer meetings, making phone-calls and customer satisfaction). Furthermore, it is also demonstrated that the KBI cannot frame meaning to coordination of operational activities alone, as the chapter show how the KBIs function together with additional elements in order to frame what it means to coordinate financial advisors in accordance to value creation. However, the framing of coordination proposed by the KBIs is contested, as it proves impossible to coordinate financial advisors as suggested by the KBIs (e.g. specifying what activities to perform and how to perform them). Thus, the KBIs are performative via the interaction with the operational context; a new meaning of coordination is produced which is framed by the KBIs together with lagging indicators.

Chapter 7 further adds to my research inquiry, by portraying how the design of performance targets (respectively, threshold targets and benchmarking) additionally specify how to coordinate and motivate financial advisors in their work performance. Chapter 7 illustrates how the design of threshold targets (TT), proposes to coordinate financial advisors in their daily activities, by defining *how much, as a minimum, the* financial advisors need to perform on each of the measured activities, in order for the activity to be casually related to sales outcome. Thus, the TT defines new conditions of when coordination of key activities actually leads to value creation. Furthermore, the choice to design TT propose ideas to coordinate by pointing out how to allocate time and effort between tasks, as the design of TT implies less performance pressure on the key activities in order to allow time for other important performance dimensions. Another interesting issue regarding design choices on performance targets was multiple performance targets on each individual performance measure. The complexity of specify how to coordinate financial advisors in their daily operations, lead to the setting of multiple targets which together propose ideas of how to coordinate and motivate desired level of activity on key activities. Similarly, the design choices made on performance targets are performative as the branches contest how these design choices define desired level of activity due to uncertainties in operational day-to-day.

Chapter 8 further informs my research interest in the design of PM, by showing how the design made with regards to feedback provides additional proposals of what it means to coordinate and motivate the financial advisors in their work processes. Feedback propose that to coordinate value creation is to specify whom it is that provides the information (manager or system) and who it is that do the interpretation of the numbers (employee/peers/manager) and who it is that find out how to take action (employee/peers/manager). Chapter 8 shows how the design of feedback was initially designed as "self-management", denoting that it is the financial advisors who have the *responsibility* to interpret and act upon the provided information. Furthermore, design of feedback constructs coordination and motivation of financial advisors by shaping the social rules and routines that manifest acting upon information. However, the design choice of self-management feedback is contested in the branches. The idea to coordinate and motivate the financial advisors proposed by self-management is difficult as the financial advisors are not motivated or sufficiently competent to perform the responsibility to interpret and act upon the performance information. Thus, new ideas of how to coordinate and motivate financial advisors are proposed from re-design of feedback. Here, the branch managers provide feedback (i.e. coaching feedback mode). Coaching feedback specifies coordination as involving how managers should interpret and communicate feedback in lined with coaching feedback.

All in all, the three empirical chapters answers my research question by portraying how the design choices made on each of the three PM elements contributes in their own way in the framing of specific ideas to what coordination and motivation entails. The analysis also illustrated how the branches contest the way that the design choices propose to construct coordination and motivation. This analysis of the contesting of the design choices illustrates the performativity of design choices, as this show how the design choices unfold into new proposals of what coordination and motivation is. Consequently, by studying design choices as actors that frame and thus, overflows, we also learn more about the limited ability to make design choices that can specify how to coordinate and motivate employees' value contribution. Thus, we learn even more about how design choices are conditional in nature. Their conditionality is not just linked to the ex-ante initial choice, but rather the conditionality is an on-going process of emerging conditions. In other words, design of PM in the attempt to

include conditions simultaneously creates new conditions, and this processes is never ending. This is showed by the analysis of the overflows, which show how new conditions constantly will emerge to shape motivation and coordination in new ways. Thus, my detailed study of the role of design choices informs us with rich details of *how* operational practices impacts how design choices shapes the functionality of PM.

All things considered, my project contributes to research concerned with the design of PM in practice as well as the design of PM at operational level. Returning to my starting point, my ambition was to take a closer look on how design choices are central tools that produce and shape the craftsmanship of designing PM. I find that design choices are key tools, as they craft specific ideas of how to the intervention of organizational employees actually coordinate and motivate value creation. I believe I illustrate the importance of not "black boxing" the role of design choices in shaping PM, as they are key contributors to how PM unfolds in practice. Thus, the craftsmanship of PM involves the understanding the conditional nature of designing PM, to which my thesis has contributes with some new insight

Sammendrag av oppgaven

Dette studiet følger design av ikke-finansielle prestasjonsmålinger (IFPM) e.g. leading indicators, fastsettelse av prestasjonsmål samt kommunikasjon av feedback i et nytt Performance Management (PM) system for finansielle rådgivere på operasjonelt nivå. Studie følger hvordan design valg på disse elementene av PM forsøker å koordinere og motivere operasjonell beslutningstaking og adferd av finansielle rådgivere i henhold til å utføre verdiskapende kundesalg og service-tjenester. Mitt studie forgår i en nordisk bank, hvor jeg studerer designet av PM systemet PERFORM. Jeg ønsker å besvare følgende forskningsspørsmål: *How does the design choices related to choice of performance measures (i.e. leading indicators), performance targets and feedback contribute to the performance management systems framing of the coordination and motivation of operational staff (i.e. financial advisors) and how does the operational context response to the design choices (i.e. overflows) in ways that potentially modify how the design choices do so?* Dette spørsmålet søker jeg å besvare ved å utføre et performativt studie, hvor jeg benytter Callon (1998) teoretiske konsepter framing og overflow når jeg studerer hvordan PM utfolder seg i praksis.

Mitt studie er strukturert i tre hoveddeler. Del 1 gir en oversikt over hvordan fenomenet PM er beskrevet i faglitteraturen, med et særlig fokus på IFPM, mål fastleggelse og feedback samt hvordan disse samvirker i utformingen av den måten PM koordinerer og motiverer verdiskapende adferd på operasjonelt nivå. PM er ofte definert som et konsept, som innfanger atskillige deler såsom prestasjons måling, mål fastleggelse, belønning og feedback for at nevne noen eksempler. Påfølgende kommer Del 2, som etterstreber å adressere den første del av forskningsspørsmålet ved å beskrive hvordan: valg av IFPM , målfastsettelse og kommunikasjon av feedback er med til å skape en utformingen av en særlig måte å foreta PM i divisjon PerMark Del 2 er delt i 4 kapitler som starter med en introduksjon av mitt casestudie Bank Nordic, samt til divisjon PerMark. De påfølgende tre kapitlene beskriver henholdsvis: hvordan IFPM, målfastleggelse samt feedback påvirker utviklingen samt utformingen av en den måten PM motiverer og koordinerer finansielle rådgivere i deres utførelse av verdiskapende kunde salg og tjenester.

Etterfølgende kommer Del 3, som er fokuserer på å besvare den andre del av mitt forskningsspørsmål, ved å utdype hvordan det enkelte element, så vel som hvordan disse elementene samvirker med de andre i å skape en særskilt måte å utøve PM på. Fokuset er å tydeliggjøre hvordan spesifikke design valg på de studerte elementene av PM skaper en særlig forståelse av hvordan PM kan koordinerer og motiverer verdiskapende adferd. Dermed fremstiller også Del 3 hovedfunnene fra del 2, ved å utdype det enkelte design valgs rolle i å påvirke PM forsøker å gjøre dette i praksis. Men del 3 kaster også lys over hvordan de beskrevne design valg på prestasjonsmåling, målfastleggelse, feedback blir endret da de utfolder seg i praksis. Dette kommer av at f.eks. avdelingsledere, finansielle rådgivere ønsker å påvirke hvordan PM skal koordinere og motivere verdiskapelse. Dette utdypes og illustreres igjennom å presentere re-design av de studerte elementer av PM. Re-designet er en illustrasjon av hvordan PM opptrer i en ny form, som et resultat av en serie med forhandlinger.

Det overordnede bidraget fra mitt studie av PM er å eksemplifisere verdien av Callon's (1998) framing og overflowing i studier PM i praksis, da disse analytiske konseptene muliggjør å reflektere PM dynamiske natur. Derutover linker mitt studie seg til det generelle ønske om for å utvikle vår forståelse av PM i praksis, og især innenfor design av PM på operasjonelt nivå. Først, mitt studie bidrar til forståelsen av design av kausalitet på operasjonelt nivå. Mitt studie informerer også om de begrensningene som ligger til stede for å designe ”operasjonelle kart”, som illustrere nøkkel relasjoner mellom handling og ønsket effekt. Her bidrar mitt studie også med å demonstrere rollen til fastsettelse av mål, og kommunikasjon av feedback i å forme en forståelse av hvordan man kan koordinere og motivere i henhold til operasjonell kausalitet. Derutover, bidrar mitt studie med innsikt til noen utradisjonelle design valg, især i forbindelse med mål fastsettelse og kommunikasjon av feedback. Alt i alt, bidrar mitt studie med detaljert innsikt til design av PM i praksis.

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- A closer look on the role of design choices in framing coordination and motivation

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Part 1: Introduction to my study

"We should assume that measuring performance is difficult. If performance measurement wasn't difficult, then it wouldn't be the chronic problem that it is… we should assume that performance measurement is difficult for good reasons. The good reasons, I suspect, lie in both the nature of organizations and the people in them" (Meyer, 2002; p: 5).

Chapter 1: Introduction

Defining performance management

Performance Management (PM) is an emerging topic within management control research (Berry, Coad, Harris, Otley, & Stringer, 2009; Ferreira & Otley, 2009; Otley, 1999; Otley, 2003; Otley, 2012). Here, PM is often studied and understood as a discourse within management control research[1], defined as *"evolving formal and informal mechanisms, processes, systems, and networks used by organizations for conveying the key objectives and goals elicited by management, for assisting for strategic process and ongoing management through analysis, planning, measurement control, rewarding and broadly managing performance and for supporting and facilitating organizational learning and change"* (Ferreira & Otley, 2009, p: 264). Accordingly, developing PM involves making multiple design choices related to a range of different elements[2], to mention a few well-researched examples: performance measures, performance targets, bonus schemes, or feedback. However, the numerous examples of how PM might be designed[3] also bear witness of the complexity of making design choices when developing PM (Franco-Santos, Lucianetti, & Bourne, 2012; Ittner & Larcker, 2001; Jordan & Messner, 2011; Kaplan & Norton, 1996)

Certainly, PM is often studied as the expertise of measuring and rewarding performance, with the purpose to influence organizational members' decision-making

[1] Otley (1999, 2012), Ferreira, Otley 2009 and Stringer (2007) conceptualize PM as a discourse within management accounting, emerged in the attempt to address the call for a broader conceptualization of management control. (See more in Otley, 1999).

[2] Other examples are Merchant,Van der Stedes' framework (2007), focused on control elements such as result, action, personnel and cultural controls, Simons (1995) levers of control emphasize four key concepts: diagnostic, interactive, boundary and belief systems. Malmi & Browns' (2008) conceptualization includes five control elements planning, cybernetic, reward and compensation, administrative and cultural controls See also Ferreira & Otley(2009) or Stringer (2007) for elaboration.

[3] Consistent with the previous, performance measurement systems are understood as consisting of performance measures denoting the performance dimension and targets communicating the performance level (Ferreira, Otley 2009; Otley, 1999).

and behavior towards value creation (Lazear & Gibbs, 2009; Milgrom & Roberts, 1992; Roberts, 2004). Here, many view PM as a management resource (Lillis, 2002; Malmi & Brown, 2008), where it is postulated that carefully designed PM systems (hereafter PMS) enables organizations to more effectively coordinate and motivate its members in accordance to value creation (Lambert, 2001; Milgrom & Roberts, 1992; Roberts, 2004). PM is suggested to aid organizations in managing organizational complexity, such as aligning multiple decision-makers by *motivating* interest alignment and *coordinating* optimal resource allocation (Roberts, 2004). Thus, corresponding to prior research, PM is here studied as a question of how organizations seek to design PMS in ways that best fulfill the purposes of coordinating [4] and motivating [5] employees towards organizational value creation (Lambert, 2001; Milgrom & Roberts, 1992, Roberts, 2004).

Of course, the idea that design choices in PMS are made in order to influence how employees' are motivated and coordinated to contribute to value creation is well recognized. Yet, as Meyer (2009) points out, making design choices, such as how to measure performance, is considered a chronicle problem in most organizations. Many point out that the complexity of designing PM supposedly lies in the difficulties of providing a complete reflection of all relevant dimensions of performance (Hansen, 2010; Jordan & Messner, 2011; Lillis, 2002). Furthermore, the conflicting findings of how design choices, such as leading indicators [6] (Kaplan & Norton, 1996) or benchmarking[7] (Matsumura & Shin, 2006), unfold in practice begs for more detailed exploration of how these designs choices both shapes and are shaped in practice (Ittner & Larcker, 2003; Ittner & Larcker, 1998; Otley, 2012; Stringer, 2007). In order to learn more to which extent, and if so, how design choices produce ideas of how PM facilitate value creation, this study trace in detail how the design choices

[4] Milgrom & Roberts suggest that PM coordinate by pointing out: *'what things should be done, how they should be accomplished, and who should do what. At the organizational level, the problem is also to determine who makes decisions and with what information, and how to arrange communications systems to ensure that the needed information is available' (*Milgrom & Roberts, 1992, p: 126*).*

[5]Milgrom & Roberts suggest that PM motivate by *'ensure that the various individuals involved in these processes willingly do their parts in the whole undertaking, both reporting information accurately to allow the right plan to be devised and acting as they are supposed to act to carry out the plan'* (Milgrom & Roberts 1992, p: 126).

[6] Leading indicators denote performance measures of a process that predict the achievement of desired output (Kaplan & Norton, 1996)

[7] Benchmarking denote to set a performance standard by comparing measured performance (Matsumura & Shin, 2006),

made on selected elements of an operational PMS unfold into particular logics of how to coordinate and motivate the operational employees.

The role of designing the performance measures, performance targets and feedback

Building on this line of reasoning, my study aim to explore how the design choices made when developing a new PMS produces specific ideas of how to coordinate and motivate operational employees in practice. I do so by studying the design choices made on selected elements of a new PMS in a Scandinavian bank (which I will refer to as Nordic bank). In this study, I follow the choice of designing leading indicators to facilitate performance on operational activity (Kaplan & Norton, 1996), which proved to depend heavily on related design choices on the other elements of setting performance targets and providing feedback. By following the design choices on these three elements of the PMS over a period of 3 years, I explore in detail how design choices play a significant role in specifying the characteristics of motivation and coordination at operational level.

First, this research inquiry is interesting for research concerned with contemporary design of PMS (Ferreira & Otley, 2009; Franco-Santos et al., 2012; Ittner & Larcker, 2008; Lillis, 2002; Melnyk, Bititci, Platts, Tobias, & Andersen, 2014). The study addresses the general call for more research on the design of leading indicators. Despite the widely advocated value of leading indicators in improving coordination of employees' decisions and behavior[8] (Abernethy et al. 2005, Hoque 2014, Kaplan & Norton 1996, Lipe & Salterio 2000, Malina & Selto 2001, Malina, Nørreklit & Selto 2007, Malina & Selto 2004, Norreklit 2000), findings are conflicting regarding the value of introducing leading indicators (Ittner & Larcker, 2001; Luft, 2009). Thus, researchers beg for more knowledge of how organizations design leading indicators that convey casual relations of organizations value creation (Ittner & Larcker, 2003; Ittner & Larcker, 2008; Ittner & Larcker, 1998; Luft, 2009; Malina & Selto, 2001; Malina & Selto, 2004; Norreklit, 2000). In particular, detailed knowledge of how leading indicators might be designed to convey causal relations at the more dis-aggregated level of the organizations (e.g. operational level) is scarce (Lillis, 2002).

[8] See (Norreklit, 2000) or (Hoque, 2014) for further discussion.

Furthermore, my detailed study of the design choices made regarding central elements in Nordic banks operational PMS also address other topics of interest within PM research. Current literature highlights the lack of detailed knowledge of possible design choices when setting performance target and providing feedback at operational level. Designing performance targets is often viewed as part of PMS together with choice of performance measures (Ferreira & Otley, 2009; Ittner & Larcker, 2008; Otley, 1999). Yet, targets are found to both coordinate resource planning, direct attention and motivate higher effort intensity in their own way, at least at more aggregated levels in organizations (Dekker et al, 2012; Ferreria & Otley, 2009; Webb et al, 2014, Webb, 2004). Thus, this begs for more research on how organizations design performance targets to shape the coordination and motivation of employee behavior at operational level (Webb, 2004). Also, recent research stresses the overlooked role of feedback as part of PM (Ferreira & Otley, 2009; Grafton, Lillis, & Widener, 2010; Otley, 1999; Pitkänen & Lukka, 2011). Feedback is often understood as an implicit part of PM, but findings suggest that feedback involves multiple design choices that shape the value of PM (Grafton et al., 2010; Pitkänen & Lukka, 2011). Hence, more research on specific design choices of feedback and how they shape the coordination and motivation of individual performance is yet to be explored.

Designing performance management at operational level

Additionally, on a more general note, my study of the design of a PMS designated to operational level employees addresses the call for more insight of how design choices are made and unfold at operational level. To the contrary to the significant research on design of PM at the more aggregated levels in organizations, little detailed knowledge exists on how design choices specify how to motivate and coordinate employees at operational level (Abernethy & Lillis, 1995; Lillis, 2002; Potter & Banker, 1993). For example, looking into the significant body of literature concerned with the design of strategic means-ends relations, most studies focus on the design of strategy maps (Kaplan & Norton, 2001; Kaplan & Norton, 2013; Malina, Nørreklit, & Selto, 2007; Norreklit, 2000) or business models (Abernethy, Horne, Lillis, Malina, & Selto, 2005; Huelsbeck, Merchant, & Sandino, 2011) at management level. Nonetheless, few studies are concerned with how organizations make design choices to represent means-ends relations at operational level (e.g. operational maps) (Lillis, 2002). More precisely, it's advocated that leading indicators improve coordination of operational

employees, by predicting how current decisions leads to desired ends. Yet, detailed knowledge is scare of how such operational maps are designed to point out how operational activities are linked to organizational value creation (Lillis, 2002). I am motivated to explore this gap in knowledge by providing a detailed study of how Nordic bank make design choices in the development of the operational PMS, and how these choices shapes the idea of a operational map that seek to coordinate and motivate operational employees in performing their daily tasks.

Studying Performance Management from a performative perspective

In order to study how design choices play a role in shaping how PM coordinates and motivates employees in Nordic bank, I study how design choices might *frame* coordination and motivation by designate specific ideas to what coordination and motivation is. I therefore draw upon Callon's (1998) concepts of framing and overflowing, where framing is understood as producing the boundaries within which desired action occurs (Skærbæk & Tryggestad, 2010). For example, the choice to design Key Behavioral Indicators (e.g. leading indicators) that point out which key activities to focus on (e.g. to have customer meetings and make customer phone calls) or the choice to design threshold targets, that pointed out how much to perform of the activity (e.g., making 5 meetings a week or making 10 phone calls a week). More precisely, I understand and study framing as how design choices are making boundaries that seek to define and shape how to regulate action. This corresponds to the proposition stated by my research inquiry, namely that part of what frames action, is the ideas of what motivated and coordinated action is, which is proposed by the design choices. Thus, my focus is to study how these ideas produce boundaries of action that shape how PM function in practice.

All in all, studying how design choices frame, involves studying how design choices proposes ideas of how to understand coordination and motivation of value creation. This implies that I study design choices with the perspective that design choices produce boundaries by specifying what coordination and motivation of employees in accordance to value creation means in practice. However, Callon (1998) stresses how all framing is unavoidably incomplete, meaning that in the interaction between the design choice and the operational behavior to be framed, some relevant dimension of how to coordinate and motivate value creation are excluded. If this leads to the

contesting of the way that the design choices frame motivation and coordination it can be studied as overflows (Callon's; 1998). Therefore, I also study how the boundaries produced by design choices at the same time makes the design choices performative, as the proposed ideas are contested (e.g. overflows). Part of studying how design choices frame imply to study how the contesting of their framing leads to reframing and thus, new ideas of what coordination and motivation of employees means in practice (e.g. performativity). Thus, one might say that framing denote the production of order, while overflows is the production of disorder, and these movement are unavoidably interlinked (Skærbæk & Tryggestad, 2010).

My key interest is to add to outlined gaps in knowledge within research of PM design, by explore in detail how design choices seek to point out how operational employees should be motivated and coordinated in performing their tasks. I do so, by exploring how design choices on each of the three studied elements e.g. choice of performance measures, sating of targets and feedback, contribute in framing how to coordinate and motivate employees in their daily operations. I take a close look on the role of design choices, by studying them as key "actors", in order to learn more about the role of design choices in shaping PM in practice (Roberts, 2004, Otley, 2012). My interest in how the details of design choices shape PM resulted in a case-based study where I traced the design of a PM system for operational staff, from its introduction in 2012 to my exit in 2014. The case company, Nordic bank, finds itself in the need to renew how to coordinate and motivate the financial advisors daily activities towards increased sales growth. This lead to designing a new PMS, referred to as PERFORM, which provided me with an interesting setting to study design choices of PM in practices in detail. I traced the design choices made on three central elements of PERFORM over a period of 3 years, which allows me to provide a detailed account of how design of PM specify how to coordinate and motivate financial advisor behavior in the branches.

Research question and structure of thesis

The overarching research question that guided my study of PM in Nordic bank is:

How does the design choices related to choice of performance measures (i.e. leading indicators), performance targets and feedback contribute to the performance

management systems framing of the coordination and motivation of operational staff (i.e. financial advisors) and how does the operational level response to the design choices (i.e. overflows) in ways that potentially modify how the design choices do so?

I address my research question by following how the design choices specify performance dimensions with performance measures, point out level of activity with performance targets, as well as how outline how to provide, interpret and act upon feedback of their daily performance. I have structured my thesis in the following way. First, I provide a selected review compromising research on design of PM from relevant management accounting journals, focused on how the design choices of leading indicators (e.g. performance measures), setting of performance targets and providing feedback coordinates and motivates organizations and its members towards value creation. Then, I explain how I inform my research question by applying a performative perspective, implying that I study the design choices as actors that partake in framing the world in particular ways. Also, this includes how design choices overflow (Callon, 1998). In the empirical part of my thesis, I analyze how design choices on each of the studied elements of PM seek to shape coordination and motivation of financial advisors. The empirical chapters are followed by a discussion, which elaborates upon my key findings. I also underline how my detailed study of design choices in division PERFORM contributes with insight to PM literature. Finally, I provide some concluding remarks that sum up my study.

1.1 Contribution

All in all, my study contributes with its detailed account how specific design choices made on performance measures; performance targets and feedback impact how substance is produced and assigned to what to coordinate and motivate operational employees in performing their activities in practice means. Certainly, it's not an eye-opener that design choices reflect ideas of coordination and motivation, but the conflicting findings of how they do so, requests for more detailed consideration of how design choices perform in practice (Ittner & Larcker, 2003; Ittner & Larcker, 1998; Otley, 2012; Stringer, 2007). My study contributes to this call by shedding some more light on how design choices act to designate specific substance to what coordination and motivation is in practice. Thus, I show that design choices specify *how* to coordinate and motivate employees at operational level, by pointing out the

particular ways that employees should perform their tasks. Thus, my study adds insight that informs the general concern with how PM design unfolds in practice (Ahrens & Chapman, 2004; Jordan & Messner, 2011; Otley, 2012; Wouters & Wilderom, 2008).

Correspondingly, my study also informs the literature concerned with design of PMS for employees at operational level (Banker et al, 1993; Abernethy & Lillis, 1995; Lillis, 2002). The level of detail in my study adds an interesting perspective of how design choices produce and shapes the ideas of how to coordinate and motivate employees' when performing their daily tasks at operational level. An interesting contribution from my study is that I exemplify how design of causal maps at operational level denotes to point out to the employees what they should do and how they should do it, in order to contribute to value creation (e.g. achieving Nordic banks strategic KPIs). This also clarifies how design of PM seeks to coordinate how employees should handle the multiple goals at operational level (Lillis, 2002), by pointing out how to prioritize among activities. Thirdly, my study demonstrates the limitations of designing causal maps at operational level. This again adds insight on the relation between design choices and complexity from incompleteness. I clarify how leading indicators, who are designed to aid operational employees, simultaneously produces tension, as the framing from the leading indicators construct trade-offs between multiple operational goals. Thus, my study provides insight into the practical complexity of designing PM that is a resource that aid employees at operational level in performing their tasks.

Furthermore, we are familiar with the incomplete reflection the design of PM might provide regarding how operational employees contribute to value creation (Jordan & Messner, 2011; Lillis, 2002; Wouters & Wilderom, 2008). I show how the incomplete design of PM unfolds in practice by tracing how the design choices of leading indicators with corresponding performance targets and feedback are modified over a period of 3 years. Here, I believe my study adds insight into how design choices unavoidably produces incompleteness, but also detailed accounts of how the incompleteness in turn leads to the re-design of PM. This indicates some more of how practices modifies the characteristics of PM. This illustrates why designing PM remains conditional in practice, as all design choices are shaped by practice they seek

to form, leading to new constructions that shape how to coordinate and motivate employees. In consequence, we learn more of the multiple ways that a design of PM, such as leading indicators, might designate substance to what it means to coordinate and motivate operational employees.

Chapter 6 informs my research question with its account of how the choice to include leading indicators frame specific meaning to the coordination of financial advisors daily activities. Chapter 6 shows how the design of what is called key behavioral indictors (KBIs) (e.g. operational leading indicators on activity) seeks to pinpoint operational causality between a set of key activities (customer meeting, phone-calls and customer satisfaction) and the objective of sales growth. The design of KBIs shapes coordination of financial advisors by specifying what the advisors should do to increase sales performance. The KBIs produces ideas of coordination based on a strong confidence in operational causality. The design of the KBIs implies that by concentrating on correct performance of the measured activities, the financial advisors will automatically achieve the desired sales growth. The operational causality imply that performing the activities are all the financial advisors need to know and focus on in order to contribute to value creation. We also learn that operational performance measures, such as the KBIs, are highly dependent on other elements, such as IT systems, descriptions of the best practice and customer lists, in order to coordinate operational activities. However, coordinating employees towards achieving growth in sales, only by specifying, "leading" activities, overflows, as it's too complex to specify a few key activities that supposedly lead to sales performance. Thus, the design choice of KBIs is incomplete in specifying all relevant dimensions of sales growth. Thus, from the interaction with the branches a new meaning of coordination is produced, framed together with lagging indicators.

Chapter 7 clarifies my research interest from describing how design of performance targets produces additional substance to the coordination and motivation of financial advisors. Chapter 7 exemplifies how the design of threshold targets (TT) specifies how to coordinate the financial advisors in their job, which adds to specification provided by the KBIs. The TT inform of the minimum level of required activity on the identified key activities (defined by the KBIs). Thus, the TT specifies new conditions of how to coordinate financial advisors to perform activities in ways that

leads to sales growth, as the TT specify *how much*, as a minimum, one need perform of a given activity in order to achieve growth in sales. This is interesting, as the design of operational targets that point out how to perform activities has received scant attention. The choice of TT rather than, for example a stretch level target is believed to reduce distortion in financial advisors the prioritization between multiple tasks. The TT provides possibility for the individual employees to focus on their performance on the specified dimension (how many customer meetings etc.), and still ensure enough room to plan future activities. Another interesting design choice was to design multiple targets on each of the KBIs. The complexity in the operational context lead to multiple targets, as multiple targets improves coordination and motivation of financial advisors performance on selected activity. This causes employee to navigate among two or more targets on the same performance dimension, which frame coordination and motivation in interesting ways. Similarly, the branches challenges how these design choices, as setting targets on activity level is unreasonable due to uncertainties in operational day-to-day.

Chapter 8 contributes with novel ways to understand design of feedback, by adding knowledge of how to design feedback that shape employee performance at operational level. The chapter portrays how feedback is designed to happen in a "self-management mode", denoting that it is the financial advisors who have the responsibility to interpret and act upon the provided information. This illustrates further how design choices produce a distinct meaning to coordination and motivation of financial advisors. Feedback does so, by pointing out the rules and routines of how to manifest information into actions. Thus, chapter 8 show how the design of how to produce and provide feedback frame additional substance to the meaning of coordinating financial advisors. Design of feedback does so, by specifying whom it is that provides the information (manager or system) and who it is that do the interpretation of the numbers (employee/peers/manager) and who it is that finds out how to take action (employee/peers/manager). Furthermore, the choice of self-management design involved additional design choices on the provision and interpretation of feedback i.e. self-manager and feedback meetings (e.g. Monday morning meeting and pep-talk). This show how the design of feedback constructs the socially produced routines and rules in ways that coordinate and motivate desired behavior. The design of self-management feedback is challenged, as financial

advisors are not motivated to interpret and act upon the information themselves. The re-designing of feedback represents new ideas of how to coordinate and motivate financial advisors with feedback, which is to coordinate the branch managers' feedback style (i.e. coaching design of feedback). Designing coaching feedback involves specifying new meaning to coordination, by detailing how managers interpret and communicate feedback in lined with coaching feedback.

Obviously, is not startling that design choices are incomplete in shaping the performance they seek to influence (Jordan & Messner, 2011; Wouters & Wilderom, 2008). However, my study adds a detailed account of why this is the case. I do so, by illustrating the co-dependent relationship between design of PM and its incompleteness, as incompleteness in turn shapes the re-framing of the design of PM (e.g. new design choices). Thus, my study adds insight of how design of PM produces incompleteness, because by specifying what to do also means to specify what not to do. But the incompleteness only becomes a challenge in so forth that it leads to tensions, wherefore incompleteness is co-produced from the interaction between the design choice and the context it seeks to frame. Furthermore, the incompleteness also leads to modified specifications of how to motivate and coordinate financial advisors. As I trace the design choices over a period of 3 years, I account for the practical consequences of the design choices, and how these consequences shapes PM in new ways. The analytical concepts of framing and overflowing allowed me to provide an detailed account of how the framing of coordination and motivation is modified by interactions with practice, wherefore part of understanding how design choices frame PM involves to learn more of how their interaction with the context limit them in doing so. This illustration adds insight into the limitations of crafting how to coordinate and motivate individual behavior with design choices in PM. Consequently; making design choices are highly conditional, as the specifications of the boundaries of value creation are shaped when they unfold in practice.

Chapter 2: Literature review

2.0 Introduction

The purpose of this chapter is to provide an overview of how previous literature has conceptualized the subject of my study, namely performance management (PM) and the design of the elements of PM. More specifically, what is the key concern in this project is to study how specific design choices partake in shaping how PM seeks to shape the coordination and motivation of value creation in an operational context. This mirrors similar focus from prior literature, which therefore also identifies some of the ways in which design choices of PM shapes the motivating and coordinating roles of PM. I draw upon prior literature to identify some of the elements of PM, as this enables me to link how PM emerges in Nordic Bank with recorded knowledge of how design choices shape motivation and coordination, in the literature. This insight from the literature is important when studying the three design choices that emerged as central in PM in Nordic Bank: *choice of non-financial performance measures*, *setting of performance targets* and *feedback*. The chapter starts out by providing a definition of PM, in order to provide a general idea of the notion of PM as well as the nature of the elements that is suggested to compromise PM.

As elaborated upon in Chapter 4 (section 4.2.2.), I have designed my literature review with a management-problem-based approach (Merchant et al, 2003), which means that this review is organized on based on my research topic: The design of Performance Management[9] (PM). This allows me to include insight from relevant research that shed light on the design choices of PM. Thus, when relevant, my review includes insight from psychology (e.g. motivational theory). However, I have done so with a selective focus towards the research disciplines and topics presented in management accounting journals. Therefore I may exclude valuable insight on design of PM from other relevant research fields, such as operational management, human resource management or organizational studies. Despite this selective approach to the management-problem-based literature review, I am assured that I provide an adequate review for the purpose of my thesis

[9] Similar with Otley (1999), PM is here understood as a broader conceptualization of management control, compromising ideas of management control systems (MCS), control packages and other similar concepts of management control.

Following, I will briefly outline selected research on PM design choices in an operational setting, with particular focus on the design choices involving non-financial performance measures, setting of targets and providing feedback for employees' performance at the operational level. The first part of chapter 2 seeks to define PM, and briefly discuss PM in an operational setting. The second to the forth part of chapter 2 each discusses the three amplified design choices in more detail. As the aim is to provide an overview of current knowledge of these design choices from prior literature, and also to identify potential ways to develop current understanding of these areas of PM, each part is structured by an overview of current knowledge followed by a part that identified areas with potential for more development.

2.1 Towards a definition of Performance management

Defining PM might seem somewhat in inconsistent with my performative perspective, as the performative ontology dismisses the idea of knowing the particulars of how a phenomenon materializes ex-ante. However, in order to be able to identify the phenomena I am studying; the notion of PM described in prior literature is applied. This way, it is also possible to identify how my study of the design choices contributes to current knowledge of PM. The somewhat general conceptualizations of PM provided in the literature are critiqued for their universality, and thus, lack of specifying the complexity of PM (Stringer, 2007). However, for the purpose of identifying some of the key elements at stake when PM performs, a definition is useful. Furthermore, by applying a broad definition, few restrictions are made with respect to studying how PM comes to unfold in practice.

For the purpose of this project, the definition of PM provided by Ferreira & Otley (2009) is applied, as this framework proves useful to describe the multifaceted structure of PM. Thus, PM is defined as *"evolving formal and informal mechanisms, processes, systems, and networks used by organizations for conveying the key objectives and goals elicited by management, for assisting for strategic process and ongoing management through analysis, planning, measurement control, rewarding and broadly managing performance and for supporting and facilitating organizational learning and change"* (Ferreira & Otley, 2009, p: 264).

The way in which Ferreira and Otley (2009) outline the purposes of PM, echoes the concern with how PM design might facilitate value creation by, motivating and/or coordinating employees contribution (Lambert, 2001; Milgrom & Roberts, 1992, Roberts, 2004). For example, Roberts (2004) identify two key roles of PM: 1) *motivating* interest alignment and 2) *coordinating* allocation of resources'. PM might perform these roles in various ways, making it interesting to study the link between design choices and how the coordinating and motivating role of PM unfold in practice. PM compromises multiple design choices that shape the character of the elements that partake in performing the two roles in the name of PM, sometimes simultaneously (Ferreira & Otley 2009, Otley 1999, Stringer 2007). Accordingly, PM involves both *formal and informal rules, processes, systems, and networks* in order to facilitate the role of motivating or coordinating value creation. *Elements*[10] are here understood as both formal and informal actors such as objectives, action plans, performance measures, performance targets, rewards (penalties). An element is defined as a particular part of something (e.g. a situation, activity, system or process), making an element one of the components (e.g. actors) of the complex whole. In general, the elements of PM are suggested to function simultaneously, and in a non-sequential manner (Ferreira & Otley 2009, Otley 1999, Stringer 2007).

More specifically, this project is concerned with the design choices made in developing an operational PM in a Scandinavian bank (e.g. Nordic bank), respectively on the central elements: the choice of non-financial performance measures, setting of performance targets and providing feedback. The design choices on non-financial performance measures and the setting of performance targets are well-acknowledged elements of PM, often studied as performance measurement system [11] (PMS). However, a recent recognition is the importance of in-time information flows, especially in an operational context. Thus, current literature also emphasizes design choice regarding feedback as part of PM (Ferreira & Otley, 2009; Otley, 1999; Pitkänen & Lukka, 2011). Feedback is defined as socially produced routines and rules

[10] This is similar to other generic frameworks that seek to define management control. See for example Malmi and Brown's (2008) conceptualization includes five control elements, viz. planning, cybernetic, reward and compensation, administrative and cultural controls (Malmi &Brown, 2008). See also Ferreira & Otley (2009) or Stringer (2007) for further elaboration.

[11] PMS is here defined as *"strategic expert systems through which organizations observe and measure their intangible elements of performance, both in form of qualitative and quantitative assessments"* (Fried, 2010, p: 118).

that seek to shape the scheme that interpret, analyze and communicate information. Thus, feedback involves the interpretation and communication of evaluated performance (Ferreira & Otley, 2009; Grafton et al., 2010; Otley, 1999; Pitkänen & Lukka, 2011). Here, feedback compromise both feed-forward processes such as communicating expectations and goals, planning and developing business models (Huelsbeck et al., 2011) and feedback processes such as variance analysis, problem identification, and learning (Otley, 1999; Pitkänen & Lukka, 2011).

The definition applied here outlines a general notion of PM, and it is therefore noteworthy that this definition provides an incomplete representation of the unique and complex nature of PM in practice. A shortcoming of the PM frameworks, such as the one by Ferreira and Otley (2009), is the low reflection of the multiplicity of how PM performs in practice (Stringer, 2007). For example, PM is often portrayed as a linear and sequential design process (Hoque, 2014; Norreklit, 2000), which is far from the practical reality, as much research record how PM performs in a complex and non-sequential manner (Otley, 2012; Stringer, 2007). Thus, design is more an on-going process of development (Andon et al, 2007; Wouters & Wilderom, 2008). The non-sequential character of how PM performs in practice is a current topic, both within the PM discourse (Ferreira & Otley 2009, Otley 1999, Stringer 2007) and within management-control research. Here, researchers are concerned with generating more knowledge of the co-existence of multiple elements, compromising the interdependencies in-between these elements (Grabner & Moers, 2013; Malmi & Brown, 2008). The next describes the two studied roles that PM seeks to perform in some more detail.

2.2. The studied roles of performance management

Looking into the literature on PM, it is in general implicitly or explicitly assumed that PM design choices target PM as a management resource that facilitates managers in achieving organizational goals (Kaplan & Norton, 1996; Lillis, 2002). Thus, a key concern is the effectiveness of the design choices made in making PM living up to its promise, such as facilitating strategic goal achievement (Kaplan & Norton, 1996) or financial profit (Ittner & Larcker, 2001). The outlined definition of PM identified that PM facilitates goal achievement by coordinating and motivating the organizations and its members towards value creation (Milgrom & Robert, 1992; Roberts, 2004). Thus,

one way to study how the design choices of PM seek to influence organizational behavior, is to study how the design choices shapes how PM seek to motivate and coordinate organizational processes, routines and individuals towards value creation[12]. Thus, the coordinating role of PM is described, followed by a description of the motivating role of PM.

2.2.1 The coordinating role of PM

According to Roberts (2004) coordination compromises how PM *"seeks to ensure that the tasks are done efficiently, by the right people, in the right way, and at the right time and place. Ultimately, full coordination also requires that the tasks actually undertaken are the right ones'* (Roberts 2004, P: 75). This outlines that coordination involves orchestrating the right people do tasks efficiently in the right way, and at the right time and place. More precisely, PM coordinates value creation by pointing out: *'what things should be done, how they should be accomplished, and who should do what. At the organizational level, the problem is also to determine who makes decisions and with what information, and how to arrange communications systems to ensure that the needed information is available' (*Milgrom & Roberts, 1992, p: 126*).* This specifying how coordination involves a communicative role of PM, in guiding what to do, how to do it and whom should do it. This involves coordinating the *resources* where they are best utilized in the organization (Jensen & Meckling, 1995). Thus, coordination often involves the allocation of decision-rights[13], based on employees' specific knowledge to exploiting the resource (Jensen & Meckling, 1995; Milgrom & Roberts 1992, p: 126; Roberts, 2004). Specific knowledge is knowledge that is costly to transfer across organizational members, such as idiosyncratic knowledge of particular circumstances[14] (Jensen & Meckling; 1995).

PM is suggested to coordinate by communicate how to prioritize between tasks and goals. Yet, a much-studied caveat of the coordinating role of PM is its incompleteness

[12] The identification of these two overarching roles of PM echoes much of prior research, which directly or indirectly studies how PM motivates or coordinate desired behavior (Berry, Coad, Harris, Otley, & Stringer, 2009, Chenhall, 2003, Chenhall & Euske, 2007, Chenhall & Langfield-Smith, 2007, Malmi & Brown, 2008).

[13] Decision-rights are defined as the individual who is accountable for the result of a particular processes or project, and is empowered to make decision, concerning, changes or priorities involving that processes or project. http://www.businessdictionary.com/definition/decision-rights-owner.html

[14] For example, a scientist is likely to know more about the potential of a new research project than people higher up in the firm. Thus, a decision-making process that requires the communication of such information to from individual to central level for approval is likely to be cumbersome, making the knowledge specific as it is "costly "to transfer.

of reflecting all relevant dimensions of performance, leading to miscommunication such as exclusion of relevant tasks or set wrong prioritization between tasks (Hansen, 2015; Milgrom & Roberts, 1992). Accordingly, a key concern is how to make design choices that secure lowest possible incompleteness[15] in coordinating organizational value creation. A recent focus has been the relation in-between PM and organizational learning (Argyris, 1976; Chenhall, 2005; Fried, 2010; Hall, 2011; Wouters & Wilderom, 2008; Wu, 2012). Novel design choices, such as leading indicators, have introduced new ways to coordinate organizational members towards value creation: by creating and communicating task knowledge[16] (Adler & Borys, 1996; Kaplan & Norton, 1996). Here, specific design choice of PM has been studied as catalyst of individual and organizational learning[17], by coordinating processes that leads to new ideas, routines and ways of interpreting information (Fried, 2010; Kaplan & Norton, 1996; Malina & Selto, 2004). For example, Hall (2011) describes how design of comprehensive PM (e.g. multiple performance measures) facilitates both single-loop and double-loop leaning[18]. PM might also facilitate learning from processes of strategic learning, involving re-design of PM, such as correction, adjustment or alteration of current measures or means-ends relations (Fried, 2010; Kaplan & Norton, 2001).

2.2.2 The motivating role of PM

The motivating role of PM has been studied with much inspiration from assumptions conflict of interest in organizations[19]: *"Motivation becomes a problem too, because it may not automatically be in the self-interest of individuals or groups to act in ways that promote realizing an efficient solution to the coordination of a problem"* (Roberts, 2004, p: 75). Accordingly, the motivating role of PM often involve design choices regarding elements, processes, and rules that seek to align the interest of

[15] PM does not capture all dimensions of performance considered relevant for the purpose of measurement, and in such cases, PM can be defined as incomplete representations of the performance (i.e. organizational, department, team or individual) (Hansen, 2015; Jordan & Messner, 2011).
[16] According to Dekker et al (2012), Task knowledge involves specific knowledge of how input is transformed into output.
[17] A key debate is to which extent PM constraints or facilitates learning, in particular double-loop learning (Argyris, 1976, Fried, 2010, Hall, 2011).
[18] Learning might occur as single-loop learning (Argyris, 1976) where learned insights add to current practices without fundamentally changing these. Double loop learning (Argyris 1976) denotes another learning process, where current practices, strategies, norms and assumptions are questioned and modified.
[19] Much of management accounting literature, implicitly or explicitly draw on the assumptions from principal-agent theory, involving to avoid opportunism from self-interested individuals (Malmi & Brown, 2008)

individuals' with the interest of the organization. Thus, from a design perspective, the focus has often been to design PM that secure alignment of interest in terms of what goals to work towards across all organizational members. This is exemplified by Milgrom & Roberts (1992), who specify what the motivating role compromise as *'to ensure that the various individuals involved in these processes willingly do their parts in the whole undertaking, both reporting information accurately to allow the right plan to be devised and acting as they are supposed to act to carry out the plan'* (Milgrom & Roberts 1992, p: 126).

Yet, a critique of this view on the motivating role of PM is that it excludes individuals' intrinsic motivation to provide high effort in their performance (Adler & Borys, 1996; Kunz & Pfaff, 2002; Osterloh & Frey, 2000). Based on insight from motivation theory, individual's work motivation can be understood as *"a set of energetic forces that originate both within as well as beyond an individual being, to initiate work-related behavior and to determine its form, direction, intensity and duration"* (Latham & Pinder, 2005, p.406). To this end, a key focus has been the success of various PM design choices in stimulating the energetic forces within individuals to provide higher effort in contributing to value creation (Birnberg, Luft, & Shields, 2007; Hall, 2008; Kunz & Pfaff, 2002). The alternative ways, in which design choices might PM shape the motivating role of PM, is by design PM that stimulates intrinsic motivation[20] (Hall, 2011; Ryan & Deci, 2000; Osterloh & Frey 2000). Here, design choices are studied as catalyst of intrinsic motivation which stimulate psychological needs, such as autonomy, role clarity and self-efficacy (Bandura, 1977; Deci & Ryan, 2000; Hall, 2011)

2.3. Performance management in an operational setting

Prior literature is rich on examples of how to design the role of PM at strategic management level, but less rich on knowledge of the design choices of the two roles at the operational level. Ahrens & Chapman (2004) suggest that operational PM can be understood as PM that structure day-to-day operational management, such as face-to-face discussions between line manager and line employee. This echoes prior work on the design choices such as leading indicators and enabling PMS, which often is

[20] Extrinsic motivation denotes actions performed for a separate outcome, where intrinsic motivation denotes actions performed for the intrinsic pleasure of performing (Deci, Connell, & Ryan, 1989, Deci & Ryan, 2000, Kunz & Pfaff, 2002, Osterloh & Frey, 2000, Ryan & Deci, 2000)

studied as how PM seek to coordinate and motivate operational staff. I study how three elements of an operational PM compromise design choices that seek to coordinate and motivate individual performance of financial advisors in the branches in Nordic Bank. The next seeks to provide a selected overview of the current knowledge of the design and development of PM in an operational setting, focusing on two streams of research: 1) design of casual maps (e.g. leading indicators) and 2) design of enabling PMS.

2.3.1 Designing operational Performance management

A few decades ago, a key concern was the design and use of PM in manufacturing context (Abernethy & Lillis, 1995; Potter & Banker, 1993), which has inspired design choices such as action controls (Merchant & Van der Stede, 2003), behavior control (Ouchi & Maguire, 1975) or interactive controls (Simons, 1995)[21]. To novel notions is design of strategic integrated PMS i.e. leading indicators (Kaplan & Norton, 1996) and enabling PMS (Adler & Borys, 1996). A common argument is that the changes in competition has enforced novel ways to organize companies operations, and thus produced needs of new ways to design operational PM (Lillis, 2002).

A much studied design choice aiming to facilitate business operations compromise PM designs including non-financial dimensions of performance (NFPM)[22]. Here, PM is suggested to coordinate and motivate operational behavior with strategic integrated PMS that involves leading indicators. The design choice of leading indicators is viewed as more relevant to coordinate and motivate at operational level than financial performance dimensions (FPM), as these lagging indicators are too aggregated and remote from operational activities to provide useful guidance and feedback for operational staff (Malina & Selto, 2001). Design of leading indicators is advocated to make PM more useful at operational level by more directly and accurately coordinate the allocation of resources in daily operations. Leading indicators involves design choices that predict future outcome of current action, by communicating the key cause-and-effect relations (Ittner & Larcker, 1998; Malina & Selto, 2001; Malina &

[21]Other distinctions made in terms of reflecting more interactive operational setting are: organic vs. mechanistic (Chenhall, 2003), formal vs. informal (Chenhall & Euske, 2007), mechanistic vs. organic organizations (Ahrens & Chapman, 2004).

[22] Flexibility has been a key concern (Abernethy & Lillis, 1995, Chenhall & Langfield-Smith, 2007, Mouritsen, 1999, Potter & Banker, 1993) as management control designs emphasis formal rules, standardization of routines and procedures, which is argued to hamper flexibility and innovation in operational routines and procedures (Adler & Borys, 1996, Ahrens & Chapman, 2004, Simons, 1995)

Selto, 2004; Malina et al., 2007) by representing the drives of value creation, such as customer satisfaction, cycle time or hours of labor.

In parallel, key focus to make PM "closer to operations" is the design of enabling PMS, seeking to coordinate and motivate operational staff by facilitating task-related decision-making (Adler & Borys, 1996). This line of research is inspired by Adler & Borys (1996) conceptualization of enabling and coercive formalization. Adler & Borys (1996) defines enabling control as formalizations, which are designed to enable employees to master their tasks, and coercive controls as formalizations that are designed to coerce effort and compliance from employees (Adler & Borys, 1996). According to Adler & Borys (1996), the system design is perceived positively if employees feel that the system enables them to become better in their work performance, or the system design might be perceived negatively, if employees experience that the system coerce effort and compliance (Ahrens & Chapman, 2004; Jordan & Messner, 2011). Encouraged by research from equipment design, Adler and Borys (1996) identify four design choices of enabling PM, denoting designing PM as a resource (enabling) for operational staff in performing their tasks. Here, the design of operational PM is not informed by assumptions of control, but rather how PM can be designed to facilitate operational staff in their mental model work processes and task performance (Adler and Borys, 1996). Within this stream of literature, the ways in which PMS perform the coordinating and motivating role in an enabling way has been studied (Ahrens & Chapman, 2004).

A handful of studies have investigated the four design choices promoted as improving the usefulness of PMS for operational decision-making (Ahrens & Chapman, 2004; Fried, 2010; Jordan & Messner, 2011; Wouters & Wilderom, 2008). The design choices compromise: *repair*, *internal* and *global transparency* and *flexibility*. Transparency echoes similar ideas as casual-maps within strategic integrated non-financial performance measure design; which promotes the visualization of means-ends relations (e.g. business models). A key criterion in enabling PM is the overall visibility of operations for the entire organization, where key targets are to be communicated widely in order to improve both vertical and horizontal coordination (Ahrens & Chapman, 2004). However, the enabling literature supplement ways in which transparency in design perform, by adding internal transparency, which

compromises visibility of internal processes (e.g. design of PM, task knowledge etc.), enabling operational employees to interact creatively with the logic of the PM (Ahrens & Chapman, 2004). The design choices of transparency perform the coordinating and motivating role by facilitates innovation and learning, as well as insight of the process as a whole. Another key deign choice in an enabling PM, is flexible design, denoting employee discretion of the use of the PM (Ahrens & Chapman, 2004). An operational PM is linked to enabling employees with advice and suggestions in how to improve task performance.

On the contrary, with regards to the design of leading indicators, few studies have explored how the details of design choices of leading indicators specify how employees should perform their job at operational level. How design choices are made in developing operational maps that provide transparency is unclear, in particular with regards to how design choices are made in the attempt to coordinate and motivate value creation at operational level (Lillis, 2002). Thus, how organizations make detailed design choices that reflect means-end relations at operational level begs for more exploration. Furthermore, providing transparency with PM is not without its problems, as it is noted that the design of disaggregated performance measures might produce conflict from mismatches (Ferreira & Otley, 2009) incomplete representations of performance (Lillis, 2002) or even non-integrated performance measures (Lillis, 2002). It is still unclear how leading indicators are designed to outline transparency in what employees should focus on and how to perform their tasks, in order to guide them in the complexity of operations.

In consequence, a gap in current knowledge regarding the design choices of operational PM is to the detailed accounts of how design choices are made to perform ideas that mirror the ideals of strategic integration, transparency and flexibility. Most prior studies have focused on the design of the PMS as a whole, with the shortcoming of low level of details of how design choices regarding performance measures, set targets and provide feedback are made in order to coordinate and motivate operational employees with transparency, integration and flexibility in operational processes. Thus, the focus on the PMS as a whole leaves few studies on leading indicators or enabling PM that have studied the design choices in terms of designing specific performance measures, setting of targets and designing feedback in detail. The next

part of this chapter will describe the three design choices of PM in focus here in more detail.

2.4. The choice of designing performance measures (leading indicators)

The choice of non-financial performance measures[23] (hereafter NFPM) is advocated to address the shortcomings of financial performance measures (hereafter FPM)[24], by allowing a more complete reflection of value creation. Prior literature has primary focus on two design choices of including NFPM (Van der Stede, Chow, & Lin, 2006): 1) NFPM that complement the FPM, by representing performance dimensions previous neglected in FPM[25] and the focus in this review, 2) strategically integrated NFPM, which guide decision-making by visualize the future financial consequences of the current action and decisions (e.g. leading indicators) (Kaplan & Norton, 1996). Nevertheless, looking into the literature on the choice of leading indicators, it is filled with conflicting findings, ambiguity and contradictions of how this design choice improves the value of PM. Furthermore, another concern is to which extent leading indicators substitutes lagging in performing the motivating and coordinating role of PM in the operational context.

First, the focus in prior literature is how PM enables articulation, communication and control of the business model (Huelsbeck et al., 2011; Kaplan & Norton, 2001; Malina & Selto, 2004; Merchant, Sandino, & Huelsbeck, 2011), advocating that strategy maps both coordinate and motivate goal achievement (Kaplan & Norton, 2001; Norreklit, 2000). However, while strategy maps might be helpful to communicate, visualize and align interest at more aggregated management levels in organizations (Huelsbeck et al., 2011; Kaplan & Norton, 2001), little is said of the tools, elements and processes of PM employed to articulate, develop and communicate key means-ends relations in an operational context (Lillis, 2002; Wouters & Wilderom, 2008). However, conflicting findings suggest that designing leading indicators is a complex processes (Ittner & Larcker, 1998; Lillis, 2002;

[23] The definition of what separates NFPM from FPM varies across the fields of research (Luft, 2009). Most consider all quantitative performance measures stated in a currency as FPM, while NFPM are seen as quantitative performance measures such as number of defect products or customer satisfaction ratings (Luft, 2009; Nagar and Rajan, 2001). FPM are all objective measures expressed in a currency

[24] The general critique of the one-sided use of financial performance is that this focus produce short-term optimization, poor allocation of resources due to incomplete planning and forecasting future performance, as well as insufficient facilitation of problem solving (Kaplan & Norton, 1996)

[25] The design choices of combined use of FPM and NFPM (e.g. multi-tasking) (Hansen, 2015) denoting that NFPM are independent and non-correlated measures in a portfolio of measures.

Malina et al., 2007)also beyond the articulation of strategy maps (Lillis, 2002). A somewhat overlooked density in current literature is the complexity of designing leading indicators in an operational context (Lillis, 2002), as this further specification of the strategic means-ends relations. In consequence, designing leading indicators for operational level compromise the articulation of an "operational map", denoting the articulation of assumed means-ends relations at operational level.

Second, it is often assumed that introducing leading indicators improves the completeness of PM. However, if, and if so, how leading indicators improve the completeness of operational PM is in need of further exploration. Findings also suggest that specifying dimension of operational performance reduce flexibility and exclude relevant dimension, which might distort rather than improve operational decision-making (Abernethy & Lillis, 1995; Lillis, 2002). This is exemplified by studies of incomplete performance measures (Jordan & Messner 2011; Lillis, 2002; Wouters & Wilderom 2008). Performance measures design for operational employees might not capture all dimensions of performance considered relevant for the purpose of measurement, and in such cases, performance measures are understood as incomplete representations of the measured performance (i.e. organizational, department, team or individual) (Hansen, 2015; Jordan & Messner, 2011). Incomplete performance measures might arise either due to multiple goals (Lillis, 2002), the dynamic context (Jordan & Messner 2011; Wouters & Wilderom 2008) or due to incomplete translation of aggregated means-ends relations (Lillis, 2002). Certainly, the detailed articulation means-ends relations at operational level produces conflict and potentially, incomplete reflection of the complex nature from multiple objectives, decisions and stakeholders at play in the operational context. However, literature is quite mute on the details of how design choices are made to represented operational causality. While prior literature has reported on strategies to manage incompleteness in the operational context[26], little is known of how organizations articulate and develop *operational maps*, and how these means-ends relations are performed by design choices.

[26] For example, by complementing incomplete measures with flexible use and employee discretion (Jordan & Messner, 2011, Wouters & Wilderom, 2008)

2.4.1 The design of leading indicators

In an operational context, leading indicators can be understood as strategic integrated measures on task process which aim to represent task performance, with examples of performance measures such as number of hours, cycle time, processes or quality in operations (Kaplan & Norton 1996; Lillis 2002). The key attribute of leading indicators is their integration with measures reflecting the outcome of the process, which empowers leading indicators to predict the future outcomes of current actions and decision (Abernethy et al., 2005; Huelsbeck et al., 2011; Ittner & Larcker, 1998; Ittner & Larcker, 2001; Lillis, 2002; Malina & Selto, 2001; Malina et al., 2007). Leading indicators are often linked to operational performance either in terms of aligning day-to-day operations with strategy or by providing comprehensive feedback from multiple points in the value chain (Abernethy et al, 2005; Franco-Santos et al, 2012; Melnyk et al, 2014; Kaplan & Norton, 1996, 2001; Malina, Selto, 2004, 2001). Malina & Selto (2004) argue that leading indicators motivate and coordinate by "*align actions and strategy by reducing managers' financial myopia and effectively communicate strategy* (Malina & Selto, 2004, p 446).

The design of leading indicators supposedly coordinates operational decisions from mapping cause-and-effect relations of performance (Chenhall & Langfield-Smith, 2007; Hansen, 2010; Lillis, 2002). Leading indicators are integrated with lagging indicators, which are performance measures (financial and non-financial) that measures the consequence of the performed processes (Hoque, 2014; Kaplan & Norton, 1996). The integrated design is advocated to enable communication of strategy and align operational decisions and actions with value creation. Yet, leading indicators are also studied as local measures (Noerreklit, 2000; Lipe & Seltario, 2000). Here, the coordination from leading indicators is questioned, due to the potential confusion across hierarchical levels (Lipe & Salterio, 2000). Different levels in organization might view leading indicators differently. For example, customer satisfaction measure might be a leading indicator for the head of the sales department, but a lagging indicator for the sales representative in the same department. Thus, how this multiplicity shapes the coordination and motivation produced by leading indicators is relatively unexplored.

2.4.2 Designing operational map

Causality can be understood as assumptions or hypothesis of how *means* are related to *ends* (Abernethy et al., 2005; Huelsbeck et al., 2011; Kaplan & Norton, 1996; Kaplan & Norton, 2001). The design of means-end relations is advocated to coordinate knowledge of how value is created in operational processes (Kaplan & Norton, 1996). The design of leading indicators is argued to coordinate knowledge of key means-ends relations, which again improve operational effectiveness from the knowledge of core business operations (Kaplan & Norton, 2001a, and b). A recent focus is how design of leading indicators provides value as a catalyst in the development and communication of a firms business models[27]. As argued "*A business model should explain how the important nonfinancial and financial variables in the performance measurement system are related to each other"* (Huelsbeck et al., 2011, P: 1632)

Here, it is implicitly assumed that visualization and communication of the business model improves the congruency and completeness of operational decision-making[28]. Yet, the maneuver of developing a business model that guide operational decisions is not without its problems (Lillis, 2002; Luft, 2009; Melnyk et al., 2014)Little knowledge exists of the processes and strategies organizations employ in order to develop leading indicators (Abernethy et al, 2005). Research is inconclusive if, and if so, how leading indicators improve the guidance of operational decision-making. A current concern is the validity of the means-ends relations in the business model (Huelsbeck et al. 2011). For example (Ittner & Larcker, 2003, p: 9) promote that *''if companies don't investigate whether there is a plausible causal relationship between actions and outcomes, they condemn themselves to measuring aspects of performance that don't matter very much.''* (Ittner, Larcker, & Randall, 2003, p: 9). However, surprisingly silent within this line of research is to learn how companies not only develop causality, but also transform and translate casual relations across organizational levels.

[27] Causality is defined as "*the action of causing; the production of an effect*". This underlines that strategic integration of NFPM means to design and manage interdependence between heterogonous elements in a value chain (Kaplan & Norton, 1996)

[28] Malina & Selto (2001) state that if the links are valid reflections of a company's administrative and productive processes and economic opportunities, then the BSC embodies and can communicate the company's operational value creation

Given the wide focus on how leading indicators guide operational decision making it is rather puzzling how little of focus that is directed towards the way in which organizations develop operational means-ends relations or translate business models into *operational maps*[29]. According to Ochi and Maguire (1975), the premise of developing means-ends relations in an operational setting is that the nature of core operations are known and that processes can be appropriately described. Such task knowledge would involve insight of the relation between input and output (e.g. organizational transformation processes) (Dekker, Groot, & Schoute, 2012). Yet, given the dynamic and contingent nature of most operational settings, literature is mute on how organizations seek to achieve this premise. How organization acquires task knowledge and is able to exploit this knowledge in developing operational maps is unclear. It is here suggested that more research should be conducted on the development of operational maps, as prior findings suggest that means-ends relations are combined and exist differently across organizational levels. Thus, the complex maneuver to translate the business model into operational model, which involves guiding actions and decision, needs more attention (Lillis, 2002). This echoes the scarce knowledge of the details of design choices regarding leading indicators at operational levels in organizations (Lillis, 2002).

2.4.3 Future research possibilities on designing leading indicators in operational PM

Prior literature is rich on arguments that emphasize the importance of explicitly incorporating critical dimension of organizational performance in the design choices of performance measures (Kaplan & Norton, 1996; Lipe & Seltario, 2000; Malina & Selto, 2001, 2004; Malina et al, 2007). This is linked to the postulated role of leading indicators as a facilitator for communicating strategic direction throughout the organization (Kaplan & Norton, 1996; Nørreklit, 2000). Yet, most literature is focused on the difficulties of mapping strategic performance measures at divisional level or above in organizations, overlooking the complexity of designing leading indicators that detail key mean-ends relations in the operational context. Indeed, there is scarce literature on the development of detailed cause-and-effect relations in operational context (e.g. operational maps). Also, to which extent the design of operational maps differs from more aggregated strategy maps.

[29] Kaplan & Norton (2001) introduced the idea of the strategy map, inspired by this notion, operational map merely visualize the key means-end relations of the operational context

More precisely, the details of how specific design choices are made in designing leading indicators to motivate and coordinate individual performance at operational level is fairly unexplored. Lillis (2002) amplify that the level of detail of causality is different at operational level. Thus, reflecting strategic causality with design of operational causality is highly complex (Lillis, 2002). Hence, more detailed knowledge of how design choices specify operational casual-relations is lacking. Furthermore, as literature is inconclusive of the meaning of causality (Malina et al, 2007: Noerreklit, 2000), general studies that document the design of causality in practice are important to shed some light on causality in shaping PM designs. For example, it is argued that causality is more the production of common assumptions of the key means-ends relations, rather than statistical linked relations (Malina et al, 2007). All in all, exploring this speaks to debates regarding the concept of causality, by adding some clarity to the current vagueness of how causality influence design of performance measures (Ittner & Larcker, 1998; Malina et al, 2007; Noerreklit, 2000). Consequently, it seems organizations design causality in different ways, wherefore it is interesting to explore in more detail how specific design choices perform integration in an operational context.

Likewise, another interesting topic to explore further is how leading indicators coordinate individual performance at operational level by pointing out, in detail, how to perform in their job. The leading indicators might be designed to do so, by pointing out what tasks to perform in order to guide operational employees. Yet, findings also suggest that leading indicators limited in doing so, but we know less about why this is. Also, to which extent design of leading indicators improve coordination of individual contribution to value at operational level or not, beg for more exploration, as there is conflicting finding to which extent such design choices increase or decrease the incompleteness of PM at operational level. For example, Kaplan and Norton (1996) argue that leading indicators improve completeness of PM, but are relative vague on how to specifically design leading indicators that do so. On contrary, Lillis (2002) show how disaggregated performance measures increase incompleteness of PM, due to the complexity of multiple goals at operational level. Indeed, there is a general concern with the conflicting findings regarding the choice to design leading indicators (Huelsbeck et al., 2011; Ittner & Larcker, 2008; Ittner & Larcker, 1998; Lillis, 2002; Luft, 2009). Yet, few studies have explored in detail if,

and if so, how specific design of performance measures align the operational map with the strategy map. This, however, is interesting to explore further.

2.5 The setting performance targets at operational level

The other PM element under investigation in this project is the design of performance targets. Performance targets are broadly defined as the manifestations of "expected performance level" on a given performance dimension (Dekker et al., 2012). The critical role of performance targets in PM is generally acknowledged in the literature (Dekker et al, 2012; Ferreira & Otley, 2009, Ittner & Larcker, 2001; Otley, 1999; Stringer, 2007). For example, it is suggested that targets coordinate how to allocate attention among multiple tasks (Hansen, 2010) or motivate higher effort intensity in task performance (Dekker et al., 2012; Indjejikian, Matejka, Merchant, & Van, 2014; Webb, Williamson, & Yue (May) Zhang, 2013). Yet, a current concerned is how various target design choices are linked to the coordinating and motivating role of performance targets (Dekker et al, 2012; Ittner & Larcker, 2001, 2008; Otley, 1999; Springer, 2007). Thus, as performance targets are part of PM, this also requests for more detailed studies on how the design choices of performance targets influence the coordination and motivation of operational employees.

Target setting is often defined as identifying the required level of performance on selected performance measures [30](Dekker et al, 2012; Ittner & Larcker, 2001). Yet, this seems somewhat limiting, given the multiple ways in which performance targets might coordinate and motivate employees performance, such as facilitating problem identification (e.g. learning), guide allocation of time in work processes (Dekker et al, 2012) or produce commitment to performance level (Webb, 2004). Furthermore, the recorded complexity from multiple objectives, tasks and interest at operational level suggest the co-existence of multiple performance targets. Yet, there is scarce knowledge to which extent and if so how, organizations design multiple performance targets at operational level. Consequently, the complexity of designing performance targets for employee performance level at operational level is in need of further exploration. The next outlines a selected overview of current knowledge of the processes and design of target setting, as well as the fruitful areas to explore further.

[30] The setting of target levels on chosen performance dimensions determines the aspiration level of performance targets (or ' target difficulty') (Dekker, Groot, & Schoute, 2012)

2.5.1 Current knowledge on the setting of performance targets

The existing body of literature on design choices of target setting often concentrates on various design choices linked to the *target design processes* or *the target outcome* (Dekker et al, 2012; Ferreira & Otley, 2009). For example, a large body of literature studying budgeting processes, has explored various design choices related to the target setting processes (e.g. degree of employee participation) as well as target outcome (e.g. target achievability and target specificity) (Ferreira & Otley, 2009). Based on insights from psychological theory, adequately designed performance targets are powerful facilitators of motivation: *"…goals are the most immediate regulators of human action and are more easily modified than values of sub-conscious premise"* (Locke, 1978, p: 599)[31]. A key concern has been the conflicting evidence regarding the design of target level (Dekker et al, 2012; Merchant & Manzoni, 1989; Webb, 2004), where several point to the lack of studies concerned with the practices of designing performance targets (Dekker et al, 2012; Stringer, 2007).

Performance targets are often suggested to facilitate coordination of activities and decisions across individuals, groups and divisions (Hansen, 2010). For example, target design is suggested to coordinate decision-makers across the organizations, by internalize externalities. Accurately designed targets are also linked to planning of future activity and capacity levels[32]. Others have investigated how performance targets improve the overall motivation in task performance, by producing commitment, involvement and feelings of ownership (Dekker et al 2012; Merchant & Van der Stede 2007; Otley, 1999; Webb, 2004). This stream of literature often uses insight from motivational theory[33] (Latham & Locke, 1991). Here, challenging or "stretch targets" design is generally postulated to motivate higher performance (Latham & Kinne III., 1974; Locke, Latham, & Erez, 1988; Merchant & Manzoni, 1989; Webb et al., 2013)

[31] Targets are suggested to motivate higher performance by 1. Stimulate efforts to achieve the target; 2. Directing attention and efforts towards the target; 3. Increasing effort persistence; and 4. Indirectly influencing actions by leading to the enticement, discovery, and use of task-relevant knowledge and strategies (Locke, Latham, 2002; Pinder, 1998).

[32] An advocated virtue of performance targets in a multi-task setting[32], is how performance targets might communicate desired effort allocation in-between tasks (Dekker et al, 2012)

[33] Within behavioural accounting research, insights from motivational theory (Latham &Locke 1991, Latham &Pinder 2004), such as goal setting theory, attribution theory or expectancy theory has informed researchers of the motivating role of performance targets (Birnberg et al, 2007).

However, the design of performance targets is not without its problems. For example, a much-explored dilemma is how designing performance targets involve trade-offs between motivating individual contribution and coordinating planning, learning and decision-making (Hansen, 2010; Jensen, 2003). Jensen (2003) even describes how stretch target design might motivate manipulation (Jensen, 2001; Jensen, 2003). However, how organizations deal with the trade-offs between the coordinating and motivating role when designing performance target at the detailed level of operations is unclear (Lillis, 2002).

2.5.2 Designing performance targets

There exists a body of literature on target design, which is concerned with: 1) design of target outcome (e.g. specificity and achievability) (Dekker et al, 2012) and 2) design of the processes of setting targets (e.g. subjective or objective). Here, a key focus has been how various contingencies influence target design choices. For example Dekker et al (2012) study how contingencies such as environmental dynamism, task uncertainty, and incentive intensity influence the use of information sources and target setting methods in firms'. However, it is unclear if the different contingencies are different for respectively subjective or objective targets. Also, it is unclear in which situations firms are more inclined to use certain design choices over others, or even if and how, design choices might be used simultaneously. The next will briefly discuss how following an objective or subjective processes might set adequate performance targets.

2.5.2.1 Defining adequate target level

A key concern with regards to the design of performance targets is how to define an adequate target level. Dekker et al (2012) define the adequate target level as *"providing the best (unbiased) estimate of a unit's future performance on performance dimension, which accurately reflects the unit's performance potential* (Dekker et al, 2012, p: 22). This concern is often expressed in terms of the achievability of performance target level. With inspiration from motivational theory, it is argued that stretch target design facilitate motivation to perform. In contrast, others find that stretch targets introduce manipulation (Jensen, 2003). Furthermore, achievable target levels are emphasized as more adequate in terms of enable planning of activity and resource capacity (Jensen, 2003). Evidence suggests that firm make use of achievable target levels when designing targets in rewarding schemes (Dekker

et al, 2012; Merchant & Manzoni, 1989). Yet, what "*best unbiased estimate of a unit's future performance"* means in a practical setting is quite ambiguous. There is a broad call for investigating how organizations go about to define adequate target level for operational employees, and how organizational deals with potential trade-offs in target design.

2.5.2.2 Designing target specificity

Dekker et al (2012) explore how design choices produce target specificity, denoting *"clarity and detail of targets to be achieved by subordinate managers during a particular time period*[34]*"* (Dekker et al, 2012). Targets can be defined with high levels of detail (e.g. 80% or 2.5 million). To which extent a high degree of target specificity facilitates coordination and motivation of operational performance is in need of clarification. It is interesting to study if more detailed target designs provide more clarity with regards to activity planning, resource allocation or guiding the operational map. In an operational context, one could argue that a high level of specificity might distort decision-making, by producing sub-optimization in dynamic and complex contexts. It seems that there is a need of further development of what designing target specificity means in an operational setting. Arguably, it seems reasonable to question if target specificity coordinate common understanding of expected performance level on key dimensions defined by the operational map.

2.5.3 Objective target setting

A key concern has been how organizations design the processes that lead to adequate target outcome. Milgrom & Roberts (1992) identify three design choices of a relative objective processes of designing target level (1) information of past performance[35], (2) theoretical determination of the processes and task difficulty, (3) peers performance level (e.g. here discussed as benchmarking). In addition, Dekker et al (2012) separate target-setting processes based on past information and target designs based on future planning[36]. Future planning involves target designs based on the organizations forecasted budgets and plans, adjusting past performance with expectations of future changes.

[34] For example, Dekker et al (2012) provide the example that a target that specifies to ''increase ROI'' is less specific than a target that specifies to ''achieve an ROI of 12 percent.

[35] However, there is a rich literature on the potential dysfunctional effects of using past performance to set future targets, such as the ratchet effect (Milgrom & Roberts, 1992)

[36] The use of past performance information may induce negative behaviors such as ''sandbagging'' to avoid target ratcheting by meeting, but not beating, targets (Anderson et al. 2010; Bouwens and Kroos 2011; Indjejikian and Nanda 2002; Leone and Rock2002).

2.5.3.1. Absolute performance targets

Objective targets involve performance targets that are verifiable by a third party, often manifested by absolute targets ex-ante of the measurement period (Hansen, 2010). Various designs of absolute targets have been investigated[37], such as different levels of aggregation: involving individual or team-level or even department and organizational level (Merchant, 1981; Merchant & Manzoni, 1989). However, there is scare knowledge of the details of designing performance targets that point out performance level when specifying causality in the operational maps. This is despite the identified roles of performance targets in guiding and communicating task knowledge. Dekker et al (2014) define task knowledge as assumptions of how input is transformed into output, which echoes the design of means-ends relations in an operational map. One might argue that assumptions of casual means-ends relations involve perceived "theoretical knowledge" of work processes. Thus, more knowledge can be developed on the relation between the detailed design of performance targets at operational level and the knowledge i.e. of means-ends relations'. Or correspondingly, how target design specifies and coordinates knowledge of operational causality seems fruitful to explore in more detail. Thus, the role of designing target in order to facilitate the implementation of the operational map potentially insightful for the literature concerned with design of causality.

2.5.3.2. Benchmarking

A novel target design is relative performance evolution, which defines adequate target level ex-post (Ittner & Larcker, 2001). Relative target design involves comparing two or more peers', teams or units' performance ex post of measurement period, described as the practices of collecting information in order to compare performances at individual, team or divisional levels (Aranda et al, 2014; Matsumara & Shin, 2006). Designing benchmarks is advocated in situations with high level of common uncertainty and low levels of local uncertainty[38]. However, prior research suggests that firms have difficulties in obtaining adequate information of peers' performance (Dekker et al, 2012). However, how benchmarking design are used to facilitate the

[37] The rich literature concerned with budget targets has explored a variety of design and use of ex-ante defined performance targets (Brownell & Merchant, 1990, Frow, Marginson, & Ogden, 2010, Indjejikian, Matejka, Merchant, & Van, 2014, Jensen, 2003, Merchant, 1981, Merchant & Manzoni, 1989, Merchant, Sandino, & Huelsbeck, 2011).

[38] Common risk is defined as common uncertainty, with equal performance consequences on all members of the peer group, whereas local uncertainty denotes uncertainty that only produce consequences for one or a few of the members in the peer group.

studied roles of PM in an operational context, where individuals or teams are dependent on some degree of cooperation, is relatively unexplored[39].

2.5.4. Subjective target setting

Performance targets might also be design in subjective processes, involving performance target designs that are non-verifiable by third parties. Subjective target design involves the managers' personal judgment (Bol, 2008; Hansen, 2015; Mores, 2005; Prendergast & Topel, 1998). Some researchers has explored the advantages of subjective target design, such as how subjective targets might improve accuracy by adjusting for uncontrollable risk (Bol, 2008; Lazear & Gibbs, 2009) or completeness by adapting to dynamic context (Bol, 2008; Hansen, 2015). On the other hand, others have investigated disadvantages from the use of subjectivity in performance targets, as manager bias might occur and reduce target accuracy (Moers, 2006; Prendergast & Topel, 1993)[40]. Bol (2008) find that subjectivity in target design occurs at different points in time i.e. ex-ante, during the process and ex-post (Bol, 2008). Yet, there is a general lack of knowledge of the many ways in which subjectivity emerge in target design.

2.5.4.1 Participation in target setting

A key concern in studies of subjective target setting processes is the level of employee participation (e.g. negotiation, consultation or participation) (Lau & Roopnarain 2014; Webb et al. 2013; Webb 2004). The choice of participative design is dependent on the value of employee specific knowledge in designing more accurate performance targets (Jensen, 2003). However, a much-debated concern is the potential cost of gaming in the target setting processes (Jensen, 2003). Newer research also identify that participative design might facilitate other coordinating roles, such as communication and organizational learning, as target participation involves formulation of tacit knowledge across the organization (Abernethy et al, 2005). Also, participative target setting is also fund to facilitate the motivating role by

[39] Benchmarking design is suggested to lead to more controllable and accurate targets (Matsumura and Shin 2006; Murphy 2000), and reduce dysfunctional effects from manager and employee influences. Yet, benchmarking other problems is identified, such as collusion, sabotage and externalities (Gibbons & Murphy, 1990; Matsumura & Shin, 2006).

[40] Manager bias is studied as a unintended consequence of cognitive limitations, leading to bias in weighting between multiple performance measures (Baker, Gibbons, & Murphy, 1993, Ittner & Larcker, 2008, Moers, 2005), or as a indented consequence of manager opportunism, where manager use the subjective targets for personal gains (Bol, 2008; Moers, 2005; Prendergast & Topel, 1993).

increasing commitment to target level [41] (Webb et al., 2013; Webb, 2004). The design of participative target setting processes, and to which extent these processes emphasize the coordinating or motivating role, is in need of further investigation.

2.5.5 Future research possibilities on setting of performance targets at operational level

Milgrom & Roberts (1992) suggest that performance targets might be designed with assumptions of task knowledge form ex-ante knowledge of work processes (e.g. how input is transformed into output). This echoes the ideas of knowing and therefore mapping operational causality e.g. the operational map with performance targets. It therefore seems interesting to explore in more detail, how targets might be deigned to specify coordination of operational employees work processes by detailing how much to perform on different tasks. Hence, by exploring the design of targets for individual performance at operational level, one might also address the call for more insight in how organization acquire knowledge to design casual relations (Huelsbeck et al., 2011; Ittner & Larcker, 1998; Ittner & Larcker, 2001). Given the presence of multiple and dynamic goals in the operational context (Lillis, 2002), it also seems interesting to explore to which extent detailed design of performance targets improve specification of how employees should perform work processes. Thus, the design of performance targets to coordinate how individual employees should perform their work processes is to my knowledge not explored in much detail.

Second, while much research is conducted on the use of multiple performance measures, it fewer studies focused on the design of multiple performance targets. This is somewhat puzzling, given the highlighted trade-offs between designing targets for coordination and motivation. Drawing in the insight from the use of multiple types of performance measures, it seems reasonable to argue that different performance targets might be set on the same performance dimension in order to facilitate the coordination and motivation of employees. It seems fruitful to explore how multiple targets are designed, and associated to particular ideas of how different targets might coordinate and motivate operational decision-making. Yet, to which extent such use of multiple targets occurs, the criteria of when different target designs are used and the weighting in-between target design in operations are questions that must be answered in future

[41] Target commitment is here defined on the basis of Webb's (2004) notion *"the anticipated satisfaction from goal attainment"(*Webb, 2004; P: 932).

research. Following, it also seems productive to explore how different types of performance targets are combined in practice. For example, little research is made on the use of alternative ways to set targets, such as threshold targets, and in which situations organizations adopt such target design as part of coordinating and motivating operational employees.

Lastly, while it is widely acknowledged that performance target are closely interrelated to performance measures, prior studies are not very clear on how performance target are designed to coordinate and motivate in their own specific way. For example, Webb (2004) studies how leading indicators might influence how performance targets motivate target commitment. Webb (2004) demonstrates an interrelation between performance measures and targets, as the perceived causality between performance measures influenced managers' perception of target achievement (Webb, 2004). However, this also implies separate roles of leading indicators and targets, where the target motivates effort on the defined performance dimensions. Hence, this also indicates that further investigation of how performance targets might complement performance measures in facilitating motivation and coordination of value creation is beneficial. In consequence, it seems fruitful to advance the knowledge of how performance targets are designed to facilitate the role of coordination and motivation as an independent design choice.

2.6. Processes of providing feedback for employees at operational level

The last element under the microscope in my study of PM is feedback. Feedback design choices are also suggested to influence the coordinating and motivating role of PM. For example, feedback is suggested to coordinate and motivate problem identification, corrective action as well as assisting organizational learning from revising of strategy and planning (Ferreira & Otley, 2009; Grafton et al, 2010; Otley, 1999). The producing, providing and communication of feedback is widespread in organizations, where prior research report that feedback design choices range from quality control charts to strategic information focused at developing organizational learning. Feedback is defined as socially produced routines and rules that seek to shape the scheme that interpret, analyze and communicate information. These "human schemes" might follow a formal structure or emerge informally (Pitkänen & Lukka, 2011). Furthermore, contemporary studies argue that feedback involve both future-

oriented (feed-forward) and backwards oriented (feedback) information processes (Grafton et al., 2010; Hall, 2008; Hall, 2011; Otley, 1999; Pitkänen & Lukka, 2011).

Pitkänen & Lukka (2011) find that feedback exist in formal and informal ways in organizations, where the informal processes of interaction is recognized as equally critical in coordinating and motivating employees' decision-making. For example, informal feedback is part of producing organizational culture and social norms, which is found to coordinate and motivate behavior in daily operations (Pitkänen & Lukka; 2011). Novel studies have focused on the co-existence of multiple forms of feedback (Pitkänen &Lukka 2011) or how different designs of feedback facilitate different types of operational decisions (Grafton et al., 2010). Another popular focus is how feedback *communicates* strategic direction and thus, aligns operational objectives with overall company objectives. Feedback is viewed as a means to coordinate a common understanding of value creation (Kaplan & Norton, 1996). However, the various feedback designs, as well as how feedback design seeks to perform the coordinating and motivating role of PM is yet to be discovered.

Pitkänen & Lukka (2011) discover that feedback has received scarce attention in recent decades, and call for more studies on feedback design. Little is known of the processes of designing feedback processes with the aim to facilitate performance in an operational setting. It is, however, suggested that designing feedback is complex as it is the processes of moving between calculation systems of information and human systems of information (Pitkänen & Lukka; 2011). The next outline prior discussion of feedback, focused on 1) the various forms of feedback 2) the various roles of feedback, either linked to the coordinating role of PM (e.g. individual learning, planning resource allocation) or the motivational role of PM (e.g. goal achievement, goal commitment, personal appraisals) as well as 3) the various design choices of feedback.

2.6.1 Design of feedback processes

Research identifies multiple ways in which feedback facilitate the studied roles of PM, such as scorekeeping, facilitating problem solving or guiding decisions and activities. Furthermore, feedback is complex, as it serves multiple roles simultaneously. For example, information form rolling budgets facilitate motivation

by monitoring of actual outcomes, and coordination by enabling future planning and forecasting of activity (Pitkänen & Lukka, 2011). The complexity of feedback designs in the operational context emerges from real-time use of logistics systems, risk management systems and customer-relationship systems, which all provide feedback of various dimension of operational performance simultaneously. Yet, feedback processes are often addressed implicitly as part of performance evaluation. For example, few studies look into the details of the design of how to interpret and communicate the performance evaluation. However, some do address, such as the handful of studies which are concerned with design of feedback with regards to the use of information, such as enabling PMS (Adler & Borys, 1996, Ahrens & Chapman, 2004; Jordan & Messner, 2011; Wouters & Wilderom, 2008) or interactive controls (Henri, 2006; Simons, 1995). However, most of these studies explore the design of the PMS, rather than the design of providing feedback.

Feedback design involves choices of how to structure dialogs, such as the frequency of information, scope of information, and the communicator of information. There are a few attempts[42] to make account for how various forms of feedback facilitate motivation to perform or coordinate resource allocation across individuals, teams or departments. However, few of these studies are concerned with the details of the design choices of the feedback processes, but rather focused on how feedback might facilitate decision-making, learning or target commitment. The design of feedback involves a range of design choices with regard to the feedback processes. Table X provides an overview of some of the criteria highlighted in prior literature concerning effective communication (Malina & Selto, 2001) and feedback design choices (Pitkänen & Lukka, 2011).

[42] The scope of the project is literature within management accounting. However, noticeable is the sizable work on feedback within psychological literature, such as within various motivational theories (e.g., goal setting theory, self-efficacy or intrinsic motivation). See more in (Ryan & Deci, 2000).

Table 1: Overview of design choices on feedback in PM

Design choice	Range of choices	Dimensions of design	Criterion
Source	Provider of feedback	Manager Peers Self ERP system	Autonomy Formality
Time scale of information	Frequency of occurrence (time scale)	Hourly Daily Weekly Monthly Annual	Timeliness Reliability Routineness
Scope of information	Aggregation, integration	One-way or multiple channels Individual or team Future or past oriented	Level of detail Relevance Selectivity
Purpose of feedback	Task performance, outcome performance,	Work processes or performance outcome Enabling or coercive Feed-forward or feedback	Learning Control Predictability Accountability

2.6.1.1 Formal and informal feedback processes

Pitkänen & Lukka (2011) suggest a wider definition of feedback, including both formal and informal systems of feedback information "*We underline our view that feedback in management accounting should not only be seen mechanistically as a formal control loop, but also as a set of formal and informal feedback practices mastered by managers in organizations, coexisting in an intertwined manner"* (Pitkänen & Lukka, 2011, p: 126)[43]. The operational context is filled with various formal and informal opportunities for social interaction, such as face-to-face meetings, telephone conversations, mail correspondence, routines and periodic reporting. According to Ferreira and Otley's (2009) PM also compromise informal information networks that go beyond the formal information systems (e.g. PMS), where it is argued that informal processes play a critical role in the organizations. Feedback is here defined to compromise all evaluative and corrective information regarding operations and their results (e.g. performance) or about work related behavior (Pitkänen & Lukka, 2001), where formal feedback involves all systematic feedback produced by the formal measurement system.

2.6.1.2 Feedback and feed-forward information processes

Feedback is often defined as *"backward-directed comparative information between actual performance and pre-set goals, deviations revealing the need for actions (ex post control with output feedback)* (Pitkänen & Lukka, 2011, p: 127). Here, the role of feedback is strongly linked to the motivating role of performance evaluation as an ex-post control device. Here, feedback is facilitating coordination and motivation by

[43] Pitkänen & Lukka (2001) suggest three dimensions of feedback, source time and rule, as constituting analytical principles of different aspects of the formality of feedback. Pitkänen & Lukka (2011) explore the dichotomy between formal and informal feedback, and find that formal and informal feedback co-exists more as a continuum.

corrective and evaluative information between the planning system (pre-defined objectives), operations and the performance evaluation. The role of feedback is to facilitate corrective and adaptive courses of action, influence decision-making and exploit current capabilities. However, newer research finds that feedback facilitate the role of coordination as feedback inform future planning, learning and enable anticipating occurrences in organizations. Thus, feedback design also compromise feed-forward information, which is defined as "*future-directed feed-forward information, which can be used to forecast the need for actions prior to any observed deviations, with a view to changes that could occur in the environment (ex ante control with input feed-forward)"* (Pitkänen & Lukka, 2011, p: 127).

Feed-forward feedback promotes the role of coordination by facilitating organizational learning: *"Feedback and feed-forward information flows are omnipresent in contemporary organizations and they are directly related to the notions of single loop and double loop learning"* (Ferreira & Otley, 2009, p: 273). Feed-forward information facilitates learning from experience, idea generation and to rework strategies and plans (Ferreira & Otley, 2009; Grafton et al, 2010; Lillis, 2002; Otley, 1999). Feed-forward design also facilitates motivation in new ways, by producing accountability on future performance from variance analysis between predicted and desired outcomes (Grafton et al, 2010).

2.6.2 Design choices on providing feedback

Within management accounting literature, there is a general scarce knowledge of how organizations design feedback processes. The traditional view of feedback design involves control of outcome achievement, whereas newfound design of feedback involves assisting future-oriented decisions or facilitating learning on the job. Also, feedback is argued to coordinate common understanding of task knowledge, by producing role clarity (Hall, 2008) and goal alignment (Kaplan & Norton, 1996). However, the specific ways in how feedback is designed to facilitate different roles, such as control outcome achievement or enable employees master their tasks[44] is still unclear. The next provides an overview of how prior research link design of feedback with the coordinating or motivating roles.

[44] Inspired by Adler & Borys (1996) notion of enabling PMS portrayed feedback as useful for employees decision-making, and thus, oriented towards operational task (Adler & Borys, 1996; Ahrens & Chapman, 2004)

2.6.2.1 Cybernetic feedback design for motivation and control

Traditionally, feedback is based variance analysis of outcome achievement, such as financial performance evaluation, often leading to feedback designs that: 1) inform of deviation from the expected performance level or 2) record achieved performance (Ferreira & Otley, 2009; Otley, 1999). Here, feedback is oriented towards motivating outcome achievement (DeNisi & Kluger, 2000). This echoes cybernetic roles of feedback (Pitkänen & Lukka, 201), similar to coercive design choices, denoting the use of performance information for control (Adler & Borys, 1996). Feedback designs oriented towards outcome achievement are often linked to management uses of information, such as facilitating goal alignment or reduce opportunism (Adler & Borys, 1996). However, insights from goal-setting theory suggest that feedback designed with orientation towards outcome achievement moderate how performance targets improve motivation by stimulating individuals' persistence, duration or intensity in task performance (Latham & Pinder, 2005).

2.6.2.2. Operational feedback designs for coordination and learning

Malina & Selto (2001) argues that for operational employees, out-put based performance evaluation might produce too aggregated feedback, which is insufficient in guiding operational decision-making. Thus, feedback might be designed to directly inform operational employees of their performance in the work processes. Feedback might be designed to coordinate task knowledge (DeNisi & Kluger, 2000). For example, leading indicators are argued to provide feedback that assists in-time decision-making in operations (Chenhall, 2003; Kaplan & Norton, 1996). Feedback on task performance is then suggested to improve individuals' task knowledge, which facilitates employees in performing their job. Task knowledge can be understood as the insights into the operations transformation processes, denoting feedback of how to optimize the production of inputs into output (Chenhall, 2003; Dekker et al, 2012). Design choices of operational feedback are often linked to flexible use of information, task relevant information, and high transparency of feedback.

Furthermore, feedback might facilitate strategic planning and implementation of organizational goals. Feedback might involve communication of (1) strategic guidance to operational managers and (2) links between operational actions and financial outcomes. A common argument is that feedback designed to communicate means-ends relations, might reduce ambiguity in operational decision-making

(Abernethy et al, 2005; Franco-Santos et al, 2012; Huelsbeck, Merchant & Sandino 2011; Malina, Selto, 2001, 2004). Thus, an emerging design is feedback oriented towards transparency of operations in order to produce a common understanding of value creation. Hall (2011) suggests that this involves comprehensive feedback design, in order to inform managers' assumptions of how business operates by developing and configuring mental models[45] (Hall, 2011). Within this stream of research, feedback is designed to developing and communicating business models across the organizations (Abernethy et al., 2005; Huelsbeck et al., 2011; Malina & Selto, 2001).

2.6.3 Future research possibilities on designing feedback processes at operational level

A recent critic is the current lack in knowledge of specific ways to design feedback, as well as to learn more of the role of designing feedback in facilitating the coordination and motivation of operational staff. There is a call for more detailed studies of the design choices of feedback, especially to develop insight into the multiple ways that feedback might be designed in practice. Recent findings suggest that comprehensive feedback facilitate the motivational role of PM, as this provides a *"richer and more complete feedback about operations and results"* (Hall, 2008, p. 144). Likewise, a trend is also to promote the value of feedback generated by leading indicators, as this facilitates coordination of a common understanding of vale creation. Yet, how organizations design feedback processes to facilitate employees in how to perform their tasks at operational level is still unexplored territory. For example, there is scarce insight into whether, and if so, to what extent it is the scope of feedback (comprehensiveness) or how it is provided (system or managers) that coordinate and motivate operational employees' behavior in desired ways.

Furthermore, it is suggested that leading indicators provide comprehensive and transparent feedback of operations, as feedback on task performance inform of outcome achievement (Kaplan & Norton, 1996). However, it is unclear how to design the interpretation and communication of feedback in order to provide such coordination or motivation of employees' performance at operational level. Feedback is defined as socially produced rules and routines, which imply interaction in-between

[45] Mental models denote the assumptions of how business operations, involving knowledge of how actions, activities and outcomes are related (Hall, 2011; p 69).

organizational members in the feedback processes. Yet, how organizations seek to design feedback that shapes the social interaction of communication and interpretation needs further exploration. It is unclear how design of feedback seeks to cope with the challenges that emerge from the social interaction of feedback. We know little of how design choices of feedback seek to shape how to provide, interpret and even act upon the feedback information. Thus, there is scarce knowledge of the format, orientation and form of feedback, and how this in turn, might shape the coordination and motivation of operational employees.

2.7 Main conclusions

Table 2 provides an overview of the main arguments presented in chapter 2, where the identified areas of current knowledge direct the study of the performativity (e.g. framing and overflowing) of design choices in the development of the operational PM in Nordic Bank.

Table 2: Overview of main conclusions from literature review

Design choice	Definition	The focus in current research	Identified areas to develop current knowledge
Operational PM	Formal and informal systems, networks and processes that coordinate and motivate day-to-day operational management	The meaning of motivational is often specified as target commitment, interest alignment and effort intensity. The meaning of coordinating is often specified as strategic integration, planning, allocating of resources and organizational learning.	The details of how design choices shape motivation and coordination of operational employees in specific ways in practice is scarce The details of how design choices in operational PM motivate and coordinate by pointing out how operational employees should perform in order to contribute to value creation is unclear.
Choice of performance measure	Defining the dimensions of performance	Leading indicators at strategic level coordinate task focus, activity planning, task knowledge and communication of key value drivers throughout the organization as part of a strategy map, Leading indicators coordinate by enabling more complete evaluation and communication of value creation	Detailed specification of how leading indicators are designed in order to coordinate and motivate how operational employees contribute to value creation, by pointing out what to do in order to perform their job is scarce. How design of leading indicators are shaped by, and shape the articulation and communication of operational causality i.e. operational map
Target setting	Defining the level of performance	Designing targets involves trade-off between coordinating planning of performance level and motivating higher effort intensity. Setting targets define expected performance level (achievable targets) or performance potential (stretch targets).	There is scarce detailed knowledge of how targets might be design to specify the coordination or motivation of operational employees performance level Little detailed knowledge exists of the use of multiple targets on the same performance measures in order to balance coordination and motivation of individual performance.
Feedback	Define routines and rules that shape the schemes that interpret, analyze and communicate PM	Feedback compromise both formal and informal processes defined by source, time and rules of feedback Novel definition includes feed-forward information for future oriented planning and decisions.	The specific ways to design feedback to coordinate and motivate operational employee performance is scare The specific ways that feedback shape how PM coordinate and/or motivate individual performance is in need of more exploration

Chapter 3: Studying design choices as framings

3.0 Introduction

Chapter 2 outlines some ideas of how the studied elements of PM (Performance measures as leading indicators, setting targets and providing feedback) shape coordination and motivation of employees. More precisely, it is acknowledged that design choices influence the coordination and/or motivation of organizational members' behavior. Yet, less detailed insight exits of how design choices specify how to coordinate and motivate employees at operational level. Taken the conflicting findings of how PM design choices unfold in practice (Ittner & Larcker, 1998; Luft, 2009; Otley, 2012), there seems to be a need to future explores this in practice. Thus, there is a general need for studies that in more detail describe how design choices of PM produce the coordinating and motivating of employees in their own particular way. This project does so, by studying the performativity of the design choices on leading indicators, setting of targets and providing feedback. To this end, Callon's (1998) idea of framing is used to study how the design choices produce the boundaries, and thus the specific meaning of, the coordinating and motivating role of PM. I study performativity as act of framing by applying Callon's (1998) concepts of framing and overflowing. Studying design choices as a framing allow more insight in how design choices seek to shape the coordinating or motivating role of PM in a particular way.

Applying Callon (1998) notion denotes a performative ontology. The performative ontology in my approach denotes that the meaning of coordination and motivation is not given *a priori*. Being framed produces this, which also shapes the meaning to coordination and motivation in particular ways. Of course, it takes much more than design choices to frame specific meaning to coordination and motivation of employees, but my analysis show how the studied design choices point out some directions of how to coordinate and motivate operational employees' behavior. It's not possible to take into conclusion how the studied design choices shaped coordination and motivation of operational activities, as this is an on-going endower made by a whole network of actors. The design choices are partakers in a network of heterogeneous human and non-human

actors that operate as more or less stable whole in constructing the meaning (e.g., boundaries) of coordination or motivation. I friendly remind you that my attempt is not to take into conclusion how the design choices craft the boundaries of the coordinating and motivate role of PM, nor predict how the design choices shapes coordination and motivation in general. This is underlined by my analysis of overflows. As all framings are unavoidably linked to overflows, I also study the limitation of design choices in framing motivation and coordination into distinct meanings.

My aim is to take design choices seriously by study them as actors that partake in setting the directions of how coordinate and motivate employees' value contribution. The focus here is to add to the general question of how PM operates in practice, by provide one, detailed account of how the design choices studied here; seek to produce the boundaries that shape the meaning of coordination and motivation in this particular context.

3.1 Studying performance management as a practice

A much-debated topic within management accounting research is how to study the theoretical ideals in practice. This has sparked widespread discussions concerning the relationship between theories and practice, exemplified by discussion of the role of the researcher in reflecting upon observed practices (Ahrens & Chapman, 2006a; Ahrens & Chapman, 2006b; Alvesson, 2003; Alvesson, Hardy, & Harley, 2008; J. Baxter & Chua, 2008; J. A. Baxter & Chua, 1998). This concern is also exemplified in various attempts to define the design or the criteria for research method that improve clarity in how observations in the field are linked to theory (Abernethy, Wai, Luckett, & Selto, 1999; Alvesson, 2003; J. Baxter & Wai, 2003; Golden-Biddle & Locke, 1993; Hansen, 2011). Ultimately, most of these inquires is a matter of the ontological assumptions applied in the research, as the ontology influence the epistemology of how produce knowledge of the phenomena in question (Alvesson, 2003; Latour, 1997; Latour, 2005; Strum & Latour, 1987).

3.1.1 The ontology of research

Strum and Latour (1987) [46]separates ostensive from performative ontology, where the ostensive ontology produces types of as research informed by positivistic (Ahrens, Chapman 2006a), scientific rationality (Sandberg & Tsoukas, 2011) or deterministic (Felin & Foss, 2009) assumptions. Research informed by ostensive-assumptions is criticized by other scholars, as not reflecting the complex and dynamic functioning of management control systems in practice (Andon, Baxter, & Chua, 2007; W. F. Chua, 1995; Dambrin & Robson, 2011; Preston, Cooper, & Coombs, 1992; Robson, 1992). For example, several highlight how the ostensive assumptions portray PM as involving linear relations between design and implementation (Abernethy et al., 2005; Andon et al., 2007; Stringer, 2007) or accounting change (Andon et al., 2007; Preston et al., 1992), where for example the assumption of ex-ante knowledge of how PM function is put into question (Abernethy et al, 2005). These deterministic assumptions[47]from the ostensive ontology is argued to "…*foregrounding the subject-object relations, invites the researcher to look at organizations as collections of discrete entities whose patterns of contingently linked abstract properties are to be identified and represented"* (Sandberg & Tsoukas 2011; p: 350). Thus, even researchers who have applied ostensive assumptions in their explanation of PM draw attention to the lack of reflecting the complexity of practices (Otley, 2012).

The dispute about the relation between theory and practice is no novelty and therefore a widely debated subject, boiling down to the question of how ontological assumptions inform research (Alvesson, 2003; Alvesson et al., 2008; J. Baxter & Chua, 2008; Callon, 1998; F. W. Chua, 1986; Latour, 2005; Sandberg & Tsoukas, 2011; Strum & Latour, 1987). To this end, the central concern is how different ontological positions understand the relation between theory and practice (Ahrens, Chapman 2006a, Chua 1986; Sandberg, Tsoukas 2011; Strum, Latour 1987), where the critique of positivistic informed research

[46] See Strum, Latour (1987) for detailed explanation. Strum, Latour (1987) use of the term ostensive ontology similarly to Sandberg & Tsoukas, (2011) use of the term scientific rationality. Their idea of performative ontology is here understood similarly to Callon (1998) framing and overflowing.

[47] Deterministic assumptions denote the assumption that social or psychological phenomena are causally determined by preceding events or natural laws (http://www.merriam-webster.com/dictionary/determinism)

is the dichotomy made between theory and practice. Positivistic research, implicitly or explicitly, assumes the existence of an objective empirical reality, which is external to its subject (Ahrens, Chapman 2006a; Chua 1986). This further implies that empirical reality can be verified by more or less appropriate scientific methods, where the mix between methodology and method results in unrecognized ontological assumptions (Ahrens, Chapman 2006a).

However, this is not to argue that ostensive informed research is not concerned with practice, rather that the ontological assumptions of how a reality exists are different from performative informed studies. As noted: "*...contrary to the possible impression that scientific rationality is merely concerned with theory (ignoring practice) and that practical rationality merely with practice (ignoring theory), they are equally concerned with both theory and practice, where the two frameworks differ is in their assumptions about how theory and practice is related"* (Sandberg & Tsoukas, 2011: p: 339). Consequently, the highlighted limitations of positivistic research of PM is that "*Positivistic accounting researchers are frequently unaware of the possibility of social reality's emergent, subjective, and constructed properties—constructed possibly in response to their own theories"* (Ahrens & Chapman, 2006a, p: 301)In order to address the importance *of social realities' emergent, subjective and constructed properties*, a stream of researchers suggest that research should be informed by performative ontological and epistemological assumptions of how theory and practice is related (Callon, 1998; Latour, 1986, 2005)

The main argument is that ostensive propositions fall short of reflecting the logics of practice, as they 1) underestimate the meaningful totality in which practitioners are immersed, 2) ignore the situational uniqueness that is the characteristics of the tasks practitioners perform, 3) abstract away from time as experienced by practitioners (Sandberg, Tsoukas 2011). Thus, research approaches that enable focus on *how* particular practices and their specificities are represented and enacted are advocated (Sandberg, Tsoukas 2011). Chua, (1986) argues that what distinguishes qualitative field research is how the field is understood by acknowledging that *"social reality is emergent,*

subjectively created and objectified through human interaction" (Chua, 1986; p: 615). Correspondingly, Latour (1986) argues that: *"we have to shift from an ostensive to a performative definition of society"* (Latour, 1986a, p. 272), denoting the appreciation of: "*Society is not the referent of an ostensive definition discovered by social scientists despite the ignorance of the informants. Rather it is performed through everyone's effort to define it"* (Latour, 1986, p: 273).

Consistently, as noted by Butler (2010) "*performativity seeks to counter a certain kind of positivism according to which we might begin with already delimited understandings of what gender, the state, and the economy are"* (Butler, 2010, p: 147)Thus, performativity seeks to counter the "limitations" of the ostensive ontology by emphasizing how states of affairs have been constructed into being, rather than assuming, their a-priori existence, including the boundaries of their existence. In that event, Latour (2005) notes *"The social has to be explained instead of providing the explanation….oldest* etymology *of the word socius – someone following someone else – a follower, an associate"* (Latour, 2006; p.108). Consequently, the central focus is on how a phenomenon is constructed as it is argued that *"performativity works, when it works…. to draw our attention to the diverse mechanisms of that construction"* (Butler 2010, p: 147). Accordingly, the performative ontology suggest that what begs to be studied in making sense of a social reality, is how certain realities comes into being e.g. are constructed.

This echoes a growing body of literature which argues the importance of reflecting on how concepts emerge and are interrelated in complex and new ways in practice: "*A particular problem arising from entity-based approaches is that while they identify necessary prerequisite (list of attributes) for carrying out a job, such a list of attributes does not demonstrate whether the workers use the prerequisite attributes or in what way they use them in accomplishing their work"* (Sandberg, Tsoukas 2011, P:347). For example, Sandberg, Tsoukas (2011) argue that developing a theory of practice is important, as practice theory will shift focus away from "listing attributes "and defining a-priori boundaries, towards an examination of how these attribute, emerge, act and interact in practice (Sandberg, Tsoukas 2011). On this subject, the rich literature inspired

by the performative ontology represents one way to study practice, by emphasizing "action". Here, how "attributes" emerge and interact as well as how it is via the interaction that action is generated, is the primary concern (Butler, 2010; Çalışkan & Callon, 2009; Callon, 1998; Hardie & MacKenzie, 2007; Justesen & Mouritsen, 2011; Latour, 2005; MacKenzie, Muniesa, & Siu, 2007; Strum & Latour, 1987)

3.2. The notion of performativity

According to Latour (2005), the performative ontology[48] produces an alternative theory of action, as it introduces a different approach to studying how social realities are produced. For example, how PM seeks to produce realities by acting to discipline entities, process and people in organizations. In an ostensive episteme, theory of action entails to study the attempt to discipline organizational life by the perception of PM as "that *of a cause in search of a consequence, a mediator looking for some passive intermediaries that would faithfully carry its forces"* (Latour, 2005; P; 217). This corresponds to the postulations represented in the ostensive inspired studies of PM, implying assumption that it is possible to predict outcomes of design choices, as no distortion occurs in the force that links the cause to its effect. However, the performative ontology recasts the assumption of the nature of the relation between action (effects) and its cause (intervention), by suggesting that the relation should be viewed as *"mediators making other mediators do something"* (Latour, 1996; P. 217*).* The difference is that in this alternate theory of action (e.g. the performative perspective) it is impossible to predict the effects of a cause (e.g. design choice of PM), as any intervention is transformed and distorted in its mediation into action. As Latour (2005) underlines that *"making do is not the same as causing or doing – there is a dislocation, a translation that modifies at once the whole argument."* (Latour, 2005; P: 217).

The next looks into the notion of performativity a bit more in detail. However, it is worth noting that the following description of performativity is in no way a complete overview of the concept. The aim is to provide a selected elaboration of the notion of

[48] As noted, Strum, Latour(1987) outline some principles of ostensive and performative ontology's, and this project follows a performative ontology

performativity, and when suitable, I will use PM as an analogy, in explaining performativity.

3.2.1 Looking into the notion of performativity

The notion of performativity originates from Austin's (1962) conception of "*performative utterance"* within the field of linguistics. According to Austin (1962), language does not only describe, but also constitute the reality that it describes (Butler, 2010). Hence, a performative utterance is a statement that pronounces and performs what is pronounces instantaneously (Butler 2010; Mackenzie 2006). For example, *"I now pronounce you husband and wife",* is a performative utterance, as it simultaneously pronounces marriage and makes it true: *"A 'performative utterance' is one that 'makes itself true', that brings into being that of which it speaks, as when an absolute monarch designates someone an 'outlaw', an appropriate authority designates a couple husband and wife, a ship is authoritatively named, and so on (Austin 1962)"* (Mackenzie 2006, P. 305). This inspired a *performative science*, which defines performativity as a science concerned with studying how objects simultaneously describe and construct their subject matter (Miller, Power, 2013). This implies that rather than being subject to, and describing a reality, the elements of PM are active participants in the construction of a reality. Consequently, performative research has been preoccupied with exploring how the object of study is empowered to produce realities, and how the processes are altered and transformed in the attempt to produce realities.

Conversely, looking at the literature, scholars have adapted different meanings and approaches when studying performativity. The common focus across performativity research within management accounting is explained by Miller, Power (2013): "*Accounting as a frame of meaning for actors and sets of actors, capable of shaping their cognition and their actions, rather than being purely external to it"* (Miller & Power, 2013, p: 579). Indeed, performativity studies are concerned with how "actors" such as accounting devices, calculations, or statements are more than neutral representations of the world; rather how these are constitutive parts of the world. This line of reasoning is well expressed by Hopwood (1992): *"Economic discourse is not merely a reflective phenomenon, providing insights into the way in which the world is, but it can also be a*

constitutive phenomenon, having the potential to play a role in forging a reality that is more in line with our economic understandings of it" (Hopwood, 1992, p: 130)Performativity is often used to signify the constitutive relationship between the representation (measure) and what is being represented (subject of measurement), departing from the notion of performance measures as neutral representations of reality (Espeland & Sauder, 2007; Mackenzie 2006; Miller & Power, 2013).

Likewise, Butler (2010) argues, *"performativity starts to describe a set of processes that produce ontological effects, that is, that work to bring into being certain kinds of realities"* (Butler 2010, p: 147). This quotation is an excellent explanation of how I understand the essential concern in the performative theory of action, which is to study the processes or attempts to constructing certain kind of realities. This is also the implied concern in highlighted research, where the preoccupation is to study the relationship between what describes and the subject of description (Callon, 1998). To this end, Austin (1962) distinguished between *illocutionary* and *perlocutionary* performativity (Butler, 2010; Mackenzie 2006). This distinction denotes different nature of relation between PM and the reality it seeks to transform, where the former suggests that the PM produces a reality in its image and the latter that PM depend upon its context in order to perform in it.

On this subject Butler (2010) points out: *"Let us remember that Austin distinguished between illocutionary and perlocutionary performative: the first characterize speech acts that bring about certain realities, as when judgments are pronounced by a court or federal increase rate changes are announced by the Federal Reserve chair in the US. The second characterizes those utterances from which effects follow only when certain other kinds of conditions are in place"* (Butler 2010, p: 147). Illocutionary performativity signifies that the representation instantaneously formats a reality in its image, whereas perlocutionary performativity suggests that the representation is conditioned on the context in order to perform. Thus, for the sake of this argument, this distinction implies that PM could perform by producing a reality in its image or perform by taking part in producing a reality, that negotiate how it performs a reality.

3.2.1.1. Illocutionary performativity

Illocutionary performativity denotes how PM shapes practice in its own image. To this end, prior research has studied types of illocutionary performativity of representations[49], such as Espeland and Sauder's (2007) study of university rankings. Here, illocutionary performativity is understood similarly to the notion of self-fulfilling prophecies (Merton; 1948; Espeland and Sauder, 2007; Ferraro & Pfeffer, 2005; Mackenzie 2006). Espeland and Sauder (2007) describe the strong relation between the university rankings and the way in which the rankings produces new realities in the law universities. However, as Butler (2010) carefully points out, in order for PM to be characterized as illocutionary performativity, it will require a specific context of strong institutional support. For example, when a priest announces marriage, the marriage is instantaneously performed because of the strong institutional support and acceptance of the priest's position. It might be quite rare conditions under which PM would enjoy the same institutional support and acceptance. However, Mackenzie (2006) illustrates how the Black-Scholes option model emerges to perform illocutionary by enjoying strong institutional support in the option market. In the words of Mackenzie (2006), illocutionary performativity corresponds to *barnesian performativity*, *which* occur if the use of the economic model makes its prediction truer; when economic process and outcome altered to better correspond with the model.

Consequently, studying the illocutionary performativity of PM implies studying how PM constructs its reality; and, hence, the concern would be how the introduction of calculation or measures intervenes in and shapes a reality in its image. It is important to note that in Austin's (1962) illocutionary performativity, the utterance performs reality instantaneously, which is rather unrealistic outside the science of language (Butler, 2010). Therefore, studying illocutionary performativity can be understood as studies concerned with how representations produce realities in their own image, demonstrated by Mackenzie (2006) However, what might be more reasonable is to study PM as

[49] In Austin's (1962) interpretation of illocutionary performativity, the utterance performs reality instantaneously, which is difficult outside the science of language. Thus here the concern with illocutionary performativity can be understood as studies concerned with studying the making of self-fulfilling prophecies (Merton; 1948) (Espeland & Sauder, 2007).

perlocutionary performativity, suggesting that PM is part of producing a reality, but the reality produced is also modified and transformed by the interaction between PM and the context in which its seeks to intervene.

3.2.1.2. Perlocutionary performativity

Austin (1962) also noted that certain types of performative utterances can only emerge as performative over time, given that specific conditions are met "*So a certain utterance can only bring about a state of affairs in time (and not immediately) if certain intervening conditions are met*" (Butler, 2010, p: 151). Hence, illocutionary performativity produces realities, while the perlocutionary depends on them to be successful. The notion of perlocutionary performativity implies that, in order for PM to shape a reality in its image, it is subject to additional conditions, which must be in place. The perlocutionary performativity of PM therefore denotes a study of how PM is one of several elements in the production of a reality, which is transformed and modified in the ongoing processes between PM and its context. As I will explain shortly, this is the type of performativity that I study when applying Callon's (1998) notion of framing and overflowing. Overflows can be understood as demonstrating how framing is subject to the context it seeks to frame, which transform and modify the framing in ongoing processes.

Mackenzie (2006) identifies three levels of performative effects where the third and strongest is *barnesian performativity*. However, perlocutionary performativity might be understood as producing effects in accordance with *generic performativity*, which is the weakest form of performativity. Here, design choices would only weakly produces a reality in their image, as reality is co-produced. The design choices might also be e*ffective performative*, denoting a stronger role of the design choices in the composition that is producing a reality, meaning that reality has become something new. Thus, designing PM has brought something into being which was not present before, for example from Espeland, Sauder (2007), where the benchmarking produced new concerns in the universities that did not exist prior the university rankings (e.g. degree of diversity among students, salary of alumni students or number of scholarships). However, taken the conditional nature of perlocutionary performativity, it also follows that the context might perform the design choices into something new. Therefore, perlocutionary

performativity involves studying the continuous generation of new realities, which I will study by using Callon's (1998) twin notion of framing and overflowing.

3.3 Studying the performativity of design choices in PM

In order to study the performativity of design choices, I will draw upon Callon's (1998) conception of framing and overflowing, as this perspective enable me to provide a detailed account of the role design choices in shaping how PM coordinate and motivate financial advisors in Division PerMark. The performative ontology implies that I study how design choices partake in constructing coordination and motivation, as this is not given *a-priori*. It is the very construction that needs to be studied. Studying design choices as part of framing means to study how design choices seek to shape the investments, strategies and processes that attempt to produce the boundary within which the organization and its members interact. Callon (1998) argues, *"The calculative nature of the decision depends only on the framing, the tracing of a boundary between relationships and events which are internalized and included in a decision or by contrasts, externalized and excluded from it" (**Callon, 1998; p.15**).* Next provide an introduction to the concepts of framing and overflowing, followed by more detailed descriptions of how I understand the concept of framing in the context of PM. In my concluding remarks I summarize how I plan to apply Callon (1998) in making my account of PM in Division PerMark.

3.3.1 Framing and overflowing

According to Callon (1998), the performativity of any representation can be studied as a dual movement of framing and overflowing. Skærbæk & Tryggestad (2009) define framing as *"the material arrangements and investments create a taken for granted boundary within which actors' interaction occurs"* (Skærbæk & Tryggestad; 2009; p: 110). Callon (1998) explains that framing establishes a boundary within which interactions – the significance and content of which are self-evident to the protagonists – take place more or less independently of their surrounding context (Callon, 1998, p. 249). Design choices can therefore be studied as part of what shapes how material arrangements and investments craft the boundaries of interaction, by specifying the significance and content of coordination and motivation of behavior. Henceforth the design choices are part of a network of actors that frame.

Callon (1998) also emphasize how framing is a continuous process of boundary making. Accordingly, framing is a collative making of boundaries, and it is via the interaction in the network that the "boundaries" of decision-making and action is shaped and constituted. However, the crafting of boundaries is also subject to interaction with the context, which the network seeks to frame. Christensen & Skærbæk (2006) explains the relation further: *"Framing is the production of order while overflows are the production of disorder and they are produced simultaneously" (Christensen & Skærbæk, 2006; P: 106).* Thus, framing attempt to produce order by defining the boundaries of decision-making and action. Hence any act to frame, simultaneously overflow, which alter how the framing craft the boundaries of interaction. Christensen & Skærbæk (2006) describes overflows as "*sociological revision of the economists' concept of externality, where overflows comprise both the positive or negative externalities that are produced during the framing attempts" (Christensen & Skærbæk*, 2006, p: 106). Callon (1998) stresses how overflows are the norm and not the exception, which means that framing, is always imperfect (Callon, 1998). In this view, overflows are not unintended effects of imperfection, but rather the norm and unavoidable Thus; the attempt to frame interaction will always produce variety of overflows, which alter the boundaries of the interaction.

Framing overflows because the emerging relationships and events act to alter how the boundaries are crafted. Thus, overflows exemplify the difficulty in crafting boundaries that shape the significance and meaning of decision-making and action. Returning to Butler (2010) line of reasoning, the fact that overflows is the norm means that a framing perform perlocutionary. Thus, the act to frame is an ongoing project of making boundaries, as the overflows modify how the boundaries are produced (Callon, 1998). Miller and Power (2013) remind us that to frame involve on-going investments in the frame, denoting actions taken in order to advance how the framing constitutes the boundaries of interaction. Consequently, Callon's (1998) echoes Butlers (12010) notion of perlocutionary performativity, which Callon (1998) conceptualize as the twin-notions of framing and overflowing. However, Callon (1998) add that overflows matter *if* and

when the overflows are organized in a way that formats the morphology of the framing[50] (Callon, 1998). Thus, the overflows must be organized in order to change the boundaries of the framing.

3.3.2 Studying framing and overflowing in a PM context

Chapter 2 portrayed that design choices shapes the coordination and motivation of organizational members toward value creation, but also that few have studied how the design choices point out the details of how to coordinate and motivate at operational level. I use Callon's (1998) framing and overflowing in order to study how design choices shape the boundaries, which produce significance and meaning to motivation and coordination. I will now describe more in detail how I study how design choices are actors that seek to frame. Skærbæk & Tryggestad (2009) study framing as a "taken for granted" boundary, which establishes as set of stable assumptions, conventions, mechanisms and settings (Skærbæk & Tryggestad, 2009). Thus, the design choices are part of an "actor-networks" that partake in creating and sustaining the boundaries within which action occurs.

3.3.2.1 Framing boundaries of coordination and motivation with propositions

Studying the design choices as actors that seek to frame the motivating and coordinating role of PM means to study how they shape the crafting of the boundaries of "value creation", by seeking to direct behavior within these boundaries. Design choices are part of a network of human and non-human actors that jointly attempt to craft the significance of the coordinating and motivating role of PM. I study how design choices contribute in framing the coordinating and motivating role of PM, by following how design choices seek point out directions of the boundaries. Design choices do so, by proposing propositions that outline how to coordinate and motivate employees towards value creation. Thus, by proposing the propositions, design choices seek to frame, by specifying the "how" and "why" of the coordinating and motivating role of PM. The meaning of propositions is explained by Latour (2004) as *"'proposition' conjugates three*

[50] In order to internalize i.e. overflows, they must be made measurable, which means that the overflow must be defined in a casual relation that link the overflow to the framing – this relationship between framing and overflowing must be possible to prove and the overflow also be expressed in the same unit in order to be internalized in the framing (alter the boundaries within which action occurs) (Callon, 1998).

crucial elements: (a) it denotes obstinacy (position), that (b) has no definitive authority (it is a pro-position only) and (c) it may accept negotiating itself into a com-position without losing its solidity" (Latour, 2004, P. 212). Applying Latour's (2004) notion in my research setting denote that design choices carries propositions, which is how they seek to frame coordination and motivation. Thus, the design choices hold an idea of how to coordinate and motivate (a position), but that idea is only a pro-position (anticipated effect), because it has not yet been performed into a position. Thus, the pro-positions carried by the design choices may accept negotiating itself into a com-position when being performed. This corresponds to the dynamic relation between framing and overflowing.

3.3.2.2 Framing devices as actors that seek to frame

Callon (1998) emphasize the role of non-human actors, which here is referred to as framing devices, in the processes of framing: *"in order to become calculative, agencies do indeed need to be equipped"* (Callon, 1998, p: 6). Here, a framing device involves elements of both material and immaterial nature. For example, design choices might involve non-human actors such as performance measures, performance targets, spreadsheets, or customer lists, as well as immaterial actors, such as norms, cognitive business models or rules. This corresponds to Callon's (1998) argument that framing also requires coordination of collective expectations, such as norms or conventions, which partake in producing the boundaries of actionable space. Furthermore, Callon (1998) underline that framing devices have agency, which means that the design choices actor-network compromise elements that mediate the meaning of coordination and motivation in unexpected ways. The overflowing of the framing reflects the mediating role of these framing devices.

3.4 Concluding remarks on how I study design choices as contributors in framing

This project studying designs choices with a performative perspective. I do so, by study how design choices of performance measures, setting of targets and providing feedback seek to frame motivation and coordination in particular ways. My motivation has been to study PM in practice from a design perspective, in order to explore the role of design choices as key actors in shaping the direction of how to coordinate and motivate employee performance at operational level. To this end, it is argued that it is the people in

the organizations, such as management or employees that moderate how designs of PM unfold in practice. Acknowledging this, I believe that we can become even wiser on PM in practice, by understanding the role of design choices in shaping how PM unfolds in specific ways. I therefore set out to trace *how* these design choices are part in framing the coordination and/or motivation of financial advisors behavior in the branches in Nordic Bank.

Studying design choices as contributing in the process of framing denote to study design choices as part of an actor-network, compromising heterogeneous human and non-human actors (elements) that craft the boundary within which organizational actors interaction occurs. Here, this involves making and shaping the coordinating and motivating role of PM. In my study, the design choices seek to shape the framing of coordination and motivation by proposing propositions. Thus, the design choices hold an idea of how to coordinate and motivate, but this idea cannot be taken into conclusion, as the ideas are only pro-position (anticipated effect) which has not yet been framed into action. Certainly, Callon (1998) carefully reminds us, that any framing is inescapably linked to overflowing. Hence, I will also study the limitations of design choices in producing specific meaning to coordination and motivation, as each attempt to frame simultaneously produce challenges, which convolute the way in which the design choices comes to perform the coordinating and motivating roles. Studying how the framing produced by design choices are unavoidably linked to overflows, informs of the limitation of design choices in framing coordination and motivation of individual performance in specific ways.

I take the design choices seriously as actors that partake in setting the directions of how to coordinate and motivate value contribution. The applied performative ontology means that the meaning of coordination and motivation is not given a priori, but constructed when framed by design choices. I use Callon's (1998) concepts of framing and overflowing to study how leading indicators, target setting and providing feedback seeks to frame coordination and motivation in distinctive ways. Of course, it takes much more than design choices frame specific meaning to coordination and motivation of employees,

but my analysis show how the design choices frame some aspect of how to coordinate and motivate individual performance. My analysis does not take into conclusion how design choices shape coordination and motivation of performing daily activities, as this is framed by whole network of actors and framing devices. Hence, motivation and coordination can be specified in multiple ways, and my study shows some of the possibilities to frame their meaning, partly specified by the design choices made in PM.

Chapter 4: A reflexive research method

4.0 Introduction

"Field researchers need to be prompted not only to discuss their tacit knowledge in-action, but to problematize the meta-theoretical issues that are latent in the craft of fieldwork. Otherwise, method gives the impression of being nothing more than a set of mechanical procedures that are to be "correctly" followed, a formula empty of epistemological tension. It is our contention that method is always grounded in larger meta-theoretical currents. Hence, in doing fieldwork, we enact philosophy"(Baxter & Chua, 1998; p: 70).

Arguably, the chosen research method reflects the ontological and epistemological assumptions that guide the research (Ahrens & Chapman, 2006a; Alvesson, 2003; J. Baxter & Chua, 2008; J. A. Baxter & Chua, 1998; Latour, 2005). This appreciation has received increasing attention (Ahrens et al., 2008; Alvesson, 2003; J. Baxter & Chua, 2003; J. Baxter & Chua, 2008). Accordingly, method is not a set of mechanical procedures but conscious design choices reflecting the researchers' methodology. The performative perspective applied in this project involves a specific set of ontological and epistemological assumptions. The constructivist ontology [51] (Justesen & Mouritsen, 2011) is addressed by the principles of the case-research method reflexive pragmatism (Alvesson, 2003) Following recent discussions of the case-research method (Ahrens & Chapman, 2006a; Ahrens & Chapman, 2007; Ahrens et al., 2008; J. Baxter & Wai, 2003; J. Baxter & Chua, 2008; J. A. Baxter & Chua, 1998; Kakkuri-Knuuttila, Lukka, & Kuorikoski, 2008b; Lukka, ; Lukka & Modell, 2010; Sandberg & Tsoukas, 2011), ontological assumptions influence the design and use of research devices such as interviews and observation (Alvesson, 2003; Alvesson et al., 2008). Thus, the reflexive case-study design (Alvesson, 2003) is applied as this method corresponds with the ontological and epistemological assumptions in the performative perspective

[51] See Justensen & Mouritsen (2011) for more detailed elaboration of how ANTs notion of constructivism is different from social constructivism

4.1. Motivation of the case-based research method

The case-study method is partly motivated by the fundamental interest in studying how performance management (PM) exists in its social context. Following performative assumptions (Callon, 1998; Latour, 1997; Latour, 2005), the boundaries of PM as well as the way in which new elements emerge, as part of PM is unknown ex ante. Because the boundaries of PM are unknown, a case method enables the study of the way in which elements are connected and mobilized as part of PM in practice. This research design allows the study of the way in which the boundaries of PM are defined and under which conditions they change, in practice.

Also, because the performative ontology rejects a priori knowledge of the boundaries that defines PM, a case method allows the researcher to study new elements, relations or concerns, beyond ex-ante knowledge of its existence. New meanings and associations of what PM is might be revealed as one enters the field, providing insights into new and hitherto unknown relations associated with PM. This is because, in a case study, the researcher can study the organizational participants in their dynamic and complex social context. Thus, it is possible to study how emerging changes and unforeseen events are managed, ignored or provoke a new set of PM practices that did not exist before. However, this is only possible if one enters the field with a method designed to be sensitive to this i.e. the performative ontology. This denotes a case study design that allows the researcher to follow how things are performed.

4.1.2 Different methods of case studies

The benefits of developing knowledge through in-depth studies of management accounting are widely advocated (Ahrens & Chapman, 2006a; Ahrens & Chapman, 2006b; Ahrens & Chapman, 2007; Ahrens et al., 2008; J. Baxter & Wai, 2003; J. Baxter & Chua, 2008; Kakkuri-Knuuttila, Lukka, & Kuorikoski, 2008a; Lukka & Modell, 2010). This project is based on a qualitative case study, designed to explore "the how" of contemporary PM practices (Ahrens & Chapman, 2006a; Ahrens & Chapman, 2006b; Ahrens & Chapman, 2007; Berg & Lune, 2012). A case-based research method has been chosen as this method allows the study the necessary sensitivity of the field, required to explore the practices of PM. However, researchers never fully represent the field (J.

Baxter & Chua, 2008). Hence, a key concern is how to document the quality of case study (J. Baxter & Chua, 2008; Golden-Biddle & Locke, 1993). A central discussion has been the distinction between subjective and objective research (Ahrens, 2008; Kakkuri-Knuuttila et al., 2008a; Kakkuri-Knuuttila et al., 2008b). What is at stake is the contextualization of accounting in action, meaning how to connect subjective insights of management-accounting practices with academic debates and wider social phenomena (Ahrens, 2008). The way in which this is possible is understood differently within different case methods.

Traditionally, case method is informed by realist scientific epistemology (J. Baxter & Chua, 2008). This is sometimes also referred to as ostensive ontology (Hansen, 2011; Strum & Latour, 1987) or neo-positivism (Alvesson, 2003). Here, the dominant ideal of research is to *"establish a context-free truth about reality "out there" through following a research protocol and getting responses relevant to it, minimizing researcher influence and other sources of bias. Here, "the interview conversation is a pipeline for transmitting knowledge"* (Alvesson, 2003, P: 15). Because of the ideals of objectivity and neutrality, the criterion of the case study design is to retain reliability and validity in data collection (J. Baxter & Chua, 2008). For example, a case-study method that "tests" whether the pre-defined theoretical hypotheses are confirmed or rejected, as an objective truth of the field (Hansen, 2011). Here, good qualitative research is based on well-informed theoretical hypotheses of the world that are to be tested in the case study (Hansen, 2011).

Correspondingly, a stream of interpretive case research (Ahrens et al., 2008; J. Baxter & Wai, 2003; Kakkuri-Knuuttila et al., 2008a; Kakkuri-Knuuttila et al., 2008b; Lukka, , 2014; Lukka & Modell, 2010; Lukka & Vinnari, 2014) corresponding to what Alvesson (2003) denotes *romanticism*, criticizes the use of reliability and validity criteria in case-study methods. (J. Baxter & Chua, 2008) suggest a different view on generating and linking knowledge to general academic debates. Here, a different set of criteria for case research is used, such as for example trustworthiness, methodological rigor, interpretive rigor, and convincingness (J. Baxter & Chua, 2008; Golden-Biddle & Locke, 1993; Lukka & Modell, 2010) For example, Golden-Biddle, Locke (1993) argue that

convincingness of the case study is achieved by the criteria of 1. *Authenticity:* convincing argument of having been in the field, 2. *Plausibility*: connecting the field with the theoretical frame, 3. *Criticality:* the implications of the case study for knowledge (Golden-Biddle, Locke 1993).

There is also a line of critical research within management accounting research (Andon et al., 2007; W. F. Chua, 1995; Justesen & Mouritsen, 2011; Mouritsen, 1999; Mouritsen, Hansen, & Hansen, 2009; Robson, 1991; Robson, 1992). This is similar to what Alvesson (2003) denote localism, which is based on constructivist assumptions. This line of research challenges the assumptions, claims and identified purposes of case research from the neopositivist and interpretive streams. Here, the notion of an objective truth is rejected, indicating different ideals of research (Justesen & Mouritsen, 2011). Due to the performative ontology (Strum & Latour, 1987), studies informed by ANT for example, reject the dichotomy between a subjective and objective world (Ahrens, 2008; Latour, 2005). Here, focus is on the way in which the world is produced by a network of humans and non-humans (Callon, 1998; Latour, 1997; Latour, 2005) where actions either leave a social footprint or not. Alvesson (2003) argues within such a case study design, interviews are not used as instruments for generating knowledge or social facts, but to produce socially embedded accounts. Furthermore, the researcher is not a neutral observer, but also embedded, and part of what constructs that account. Thus, research produces specific, situated accounts rather than the report of events (Alvesson, 2003).

Consequently, despite outlined efforts to suggest general criteria of quality for case-study-method, it is the ontological and epistemological assumptions of the research that defines suitable criteria for case-method quality. For example, within the realist scientific episteme, the criteria of *objectivity* or *reliability* are used to evaluate the quality of research. However, the notion of objective truth is rejected in a constructivist episteme; and, hence, objectivity is a useless criterion in performative, informed research. Therefore, various case methods exist which understand and design case-based methods quite differently (Ahrens, 2008; Alvesson, 2003). Method is fused with ontological and epistemological assumptions as these assumptions frame the design, and the way in

which data is processed and understood by the researcher (Ahrens, 2008; Alvesson, 2003). Table 1 summarizes the three purposes of method for interviewing suggested by Alvesson (2003).

Table 3: Based on Alvesson (2003)

Paradigms	Epistemic assumptions	Principles	Research method design
Neopositivist case-research design	Objectivity, neutrality	Validity Reliability Transparency	The quantitative ideals for data production, analysis, and writing. Rules, procedures, avoidance of bias, detailed coding, large quantities of material, and so forth are emphasized in methodological texts, as well as empirical writing
Interpretive case-research design	Emic (cultural self-concept, feelings, intensions) Etic (research observer) Social facts	Trustworthiness, convincible Methodology rigor Interpretive rigor	The quantitative ideals are to establishing rapport, trust, and commitment between interviewer and interviewee, in particular in the interview situation. This is a prerequisite in order to be able to explore the inner world (meanings, ideas, feelings intentions) or the experienced social reality of the interviewee.
Constructivist case-research design	Embeddedness (no objective truth) Situated accountants	Ethno-methodology, conversation, and Discourse analysis	As a critical approach: it challenges the assumptions, Claims, and purposes of those wanting those interviews instrumentally Reflexive interviews - focus on producing situated accounts

4.2. A reflexive case method

Conducting a case study is a dynamic process, as the processes of theorizing place the researcher in between theory and practice (Ahrens & Chapman, 2006a; Ahrens & Chapman, 2006b; Ahrens & Chapman, 2007; Ahrens et al., 2008; J. A. Baxter & Chua, 1998). It is generally argued that theorizing is characterized as a reflective pause, occasions when the researcher moves from the present to the distant, in an attempt to reorganize the unique, i.e. the emic, and the common, i.e. the etic[52] (J. Baxter & Chua, 2008). The on-going activity of theorizing also implies that the truth of the field is both constrained and enabled by the account made by the researcher; and, hence, the "truth" becomes a reflexive, authorial accomplishment (Baxter, Chua 2008; Baxter, Chua 1998). However, reflexive pragmatism moves beyond this notion of theorizing, by blurring the concepts of emic and etic, there is no inside-outside dichotomy. Rather, theorizing happens continuously, within the field, together with the social context, as assumptions are challenged, viewpoints are different and limited a priori privileges are given to any perspective (Alvesson, 2003).

[52] Emic denotes the viewpoint from within the social group (subjects' perspective); and etic signify the viewpoint from the outside (observers' perspective) (J. A. Baxter & Chua, 1998)

In Alvesson's (2003) definition, the reflexivity method "*stands for conscious and consistent efforts to view the subject matter from different angles and avoid or strongly a priori privilege a single, favored angle and vocabulary"* (Alvesson, 2003; p: 25). Pragmatism denotes the researcher's readiness to stall some doubt and still use the material in the best possible way (Alvesson, 2003). Thus, pragmatism corresponds to the awareness *"that time, space, and patience are limited"* (Alvesson, 2003; p: 25). All in all, reflexive pragmatism denotes a compromise between reflexive ideals and the ideal to generate knowledge (Alvesson, 2003). Alvesson (2003) advocates two advantages with respect to the reflexive case research method: 1. this method relaxes the assumption that data reveal a reality 2. This method provides creativity from appreciation of the richness of meanings in a complex social context. This implies that theorizing involves challenging assumptions and statements, in order to understand under which condition a particular practice or statement holds true and under which conditions this is altered into something different.

4.2.1 Implications of a reflexive method

There are certain important implications for using a reflexive research method related to theorizing and the way in which research tools, such as interviews and observation, are applied, understood and used. Firstly, reflexivity involves the interplay between producing interpretations and challenging these by exploring more than one set of meanings of a given phenomenon (Alvesson, 2003). Reflexivity means a research processes "*acknowledging ambiguity in the phenomena and the line(s) of inquiry favored, and it means bridging the gap between epistemological concerns and method"* (Alvesson, 2003, p: 25). Thus, when conducting data collection, such as interviews, the researcher is working with alternate types of interpretation to recast the observation in new light, forming understanding via a systematic involvement in multiple points of departure. Accordingly, theorizing involves moving between different interpretations, confronting an earlier assumption in order to produce a different point of view. The researchers are confronting themselves as well as the study-subjects assumptions.

Secondly, this shift between different lines of interpretation presupposes a relaxation of the assumption of a unique meaning or truth whilst embracing the assumption that

meaning and truth are produced and re-produced on an ongoing basis. This is consistent with the performative ontology of the project, as this method acknowledges the richness and complexity of how a social context is constructed. Thirdly, as reflexive considerations inform the results, the knowledge produced by a reflexive study might be quite far away from what was intended in the initial stages of the research process, and multiple results might be generated (Alvesson, 2003). As argued by Alvesson (2003): *"this means challenging the initial interpretations and the researcher challenges himself or herself and possible the reader with alternative views, these views may facilitate arriving at the "strongest" or most interesting interpretation and/or producing alternative ones, in which the study may offer more than one type of result"* (Alvesson, 2003, p: 25).

4.2.2 Design on the literature review

"Domain theory refers to a particular set of knowledge on a substantive topic area situated in a field or domain such as management accounting, while a method theory can be defined as a meta-level conceptual system or the study of the substantive issue(s) of the domain theory at hand" (Lukka & Vinnari, 2014, p:1309). I have structured the design of my domain theory in accordance with a management-problem-based orientation (Merchant et al, 2003). This design is chosen for several reasons: firstly, the management-problem-based orientation is consistent with prior conceptualizations and studies of PM (Franco-Santos et al., 2012; Melnyk et al., 2014). As multiple disciplines are concerned with PM, it is fruitful to include the insights from various research fields when relevant (Merchant et al, 2003; Atkinson et al, 1997; Melnyk et al, 2014). This also includes the different streams of research within management accounting journals. Also, it is suggested that interdisciplinary approach is more likely to provide a richer and more complete account of the research topic (Ahrens & Chapman, 2007; Atkinson et al, 1997; Merchant et al, 2003).

I draw upon multiple perspectives on PM, to that extent that multiple perspectives are present in the management accounting research I have selected to use as my domain theory. For example, prior research within management accounting often involves insights from agency theory (economic), as well as psychology and sociology (Merchant

et al, 2003). Thus, I understand interdisciplinary approach as using different research methods and theories, also applied within the same research field (e.g. agency theory and psychology). I also use some insight from different research fields, which include motivational theory found in behavioral accounting research and performative theory to study PM in practice[53]. I believe my approach shed light on phenomena of PM by inform and inspire new and exciting ideas of PM, but at the same time, keep my literature review within the boundaries of the field of research I seek to contribute to. I find that the interdisciplinary design allows me to include important insights and plausible explanations from relevant research, thus avoiding isolated focus generated from just one discipline, such as agency theory or Actor-network Theory. However, I have done so with a selective "interdisciplinary" focus towards the research disciplines and topics presented in management accounting journals. Therefore I might exclude valuable insight from other research fields, such as operational management, human resource management or organizational studies. Despite this selective approach to the management-problem-based literature review, I am confident that I have provided a sufficient overview for the purpose of this thesis.

4.3 The case study design

This case study was conducted over a period of two years, where I made several periodical visits in the field. The initial visit was made in June 2012, followed by visits in September 2012, December 2012, and May and June 2013. Furthermore, a considerable number of phone interviews and substantial email correspondence took place in between and after the field visits.

[53] Behavioral explanations from psychology and sociology have been widely recognized since the mid 1990s (Birnberg & Shields, 1984, Birnberg, Luft, & Shields, 2007, 2007, Merchant, Van der Stede, & Zheng, 2003, Shields, Birnberg, & Frieze, 1981). For example, the goal-setting theory has exerted significant influence on the study of the motivational effects of goals and target setting (Latham & Pinder, 2005, Locke, Latham, & Erez, 1988, Webb, 2004).

Table 4: Overview of my research activity (2012-2014)

Research activity									
2012					2013			2014	
May	June	September	October	December	June	August	Fall	March	April
Contact with the case company	Introduced to case	Visit and Talk with Nordic Bank	Visit and talk with Nordic Bank	Visits and Talk with Nordic bank	Talk with Nordic bank	Phone meeting Nordic bank	Mail correspondence with Nordic bank	Phone interviews	Data collection

The design of the data-collection is based on the notion of data triangulation (Berg, Lune 2012). Data triangulation was used in the collection of the data, involving research tools such as: interviews, observation and meetings as well as annual reports, strategy and performance documents together with internal correspondence (Berg & Lune, 2012). The primary sources of data were interviews, observations and various conversations in cars, at lunch breaks, by the coffee-machine, by phone and by greetings. Such informal conversations, valuable for the researcher's appreciation of the social context within the field study, revealed important insights contributing to a richer account of the field. Secondary sources of data were Webpages', newspapers, company documents such as strategy documents, codes of conduct and internal audits. Data triangulation was used to ensure a richer account of the complexity of practice and the social context within the field study.

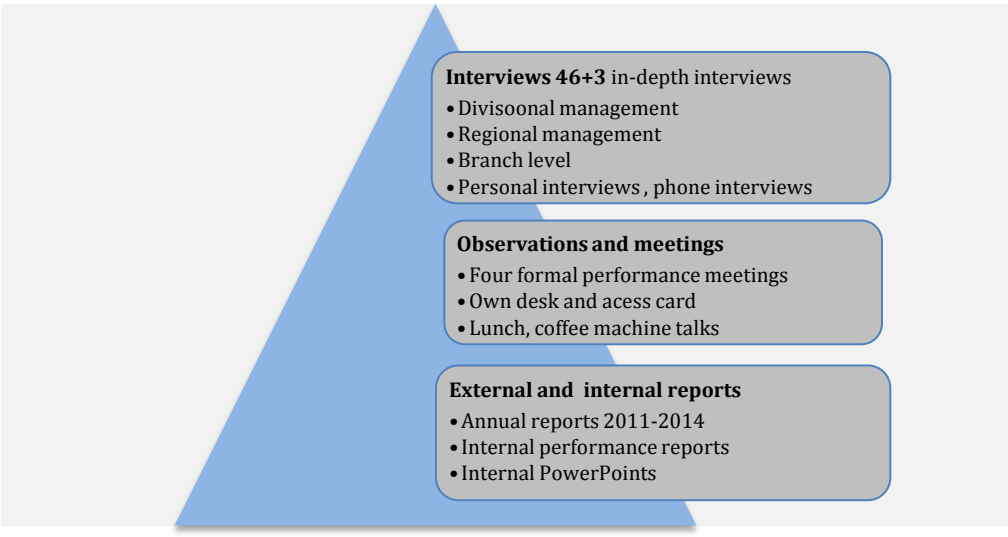


Figure 1: An overview of data triangulation

4.3.1 Company access

"Access must be constantly negotiated (and re-negotiated) by a field researcher. All access is provisional" (Baxter & Chua, 1998, p: 71). The access to the company was administered via a gatekeeper (Baxter, Chua, 1998; Berg, Lune, 2012), who arranged most of the interviews contacts and visits. My gatekeeper, Thomas (Chief controller in Division PerMark) had a central position and a wide network, both at central and decentralized levels. For example, the branch managers considered Thomas as the most pragmatic person at central level, someone who listens and make adjustments based on operational needs. He was a valuable asset in terms of access, as the contact with Thomas provided me with access to a wide network as well as information from both central and decentralized levels. Moreover, additional access was granted by the snowball effect (Berg, Lune, 2012). The case research began mainly at central level, talking to the management. After the initial contact, additional contact was established with people from internal control and risk management. The snowballing effect was used during observations where the group of subjects I shadowed and talked to, partly comprised people who approached me after having learned about my presence and subsequently introduced me to others.

4.3.2 Reflexive observation

The reflexive principles have guided the design of the case observations. The filed observation was carefully designed before entering the field, following the principles of reflexivity; and, hence, new methods or adjustments were introduced in the course of the study, when more knowledge about existing assumptions or contradictory assumptions was gained. Methods were also adjusted in accordance with their reflexivity-enabling capacities. Thus, the researcher was constantly alert to being reflexive of own presence in the field. All employees knew my identity as a researcher of PM and had been informed about my visits by mail and oral announcement. Upon my arrival, the most immediate manager introduced me, ensuring me that there was no confusion about my status. This was important, as it granted me more trust and made my integration into the group smoother.

Observation was a mix of techniques such as shadowing (Baxter, Chua, 1998; Berg, Lune, 2012), informal coffee-machine and lunchroom chats, desk-time in the office-space. Although the employees of the company were not asked to keep a diary, which is one way of observing, the daily encounters and talks about the proceedings of the day produced oral diaries that added to the researcher's understanding of practices and tensions. The researcher's observations, shadowing and talks were recorded in the field notes (Berg & Lune, 2012). The observations were conducted in three different branches with full access to everyday conversations, management meetings, employee meetings and customer meetings.

Table 5: An overview of observation from meetings

Branch	Monday meeting	Pep talk	Customer meeting	Regional meeting	Divisional meeting
Branch X	yes	yes	no	yes	yes
Branch Z	yes	yes	yes	no	no
Branch Y	yes	yes	no	no	no

Furthermore, in order to enable movement between different lines of interpretation and challenge own assumptions and interpretations, field notes were recorded. The field notes were recorded as soon as possible after each visit and, at the latest, in the afternoon. In order to provide as detailed notes as possible, I used my mobile phone to jot down brief notes and facts, which could be elaborated when I had more time. The field notes were recorded to provide reflexivity at three levels, divided by observational notes, theoretical notes and method notes, respectively (see table 3).

Table 6: The structure of my field notes

Category	The structure of the note
Observational notes	Learning about the logics of practice: What I thought and observed to take place What I recorded as happening during the day Broad summary of my field observations
Theoretical notes	Producing inductive insights Ideas about theory prompted by the experience: What have I learned theoretically? And what do I need to learn theoretically? – What happened during the meeting? And what were the theoretical implications of this? What must I learn or read about?
Method notes	Improving the research methods: How can I do this better next time? What seems to work? What seems not to work?

The notes are critical for developing a better understanding of the logics of practice and an important supplement to generate alternative propositions that can be used in the reflexive interviews. The *observational notes* improved the richness of practices, where contradictory types of practices could be followed up and further explored. The observational notes are also important in the processes of reflexive theorizing upon case data in the theoretical notes. In a reflexive research method, the researcher is the main instrument of generating knowledge and interpretations. *Theoretical notes* are the researchers' diary facilitating structure within the theorizing as the recording of reflections, surprises and ideas are important to ensure a rich theorization of the complexities of the field context. *The method notes* develop the researcher's ability to study the logics of practice, by improving the appositeness of research methods. I also made notes of the interviewee's personal traits and background to trace my overall impressions and reflections during my study. I provided a few examples in table 7.

Table 7: examples of personal impressions of interviewees' traits and background

Interviewee	Position	Description
Sarah	Branch manager	Sarah is very energetic. She has a lot of charisma. She does not take herself too seriously, but have a light and humor approach to leading the group. She uses a lot of superlatives – and really makes and effort to enhance good performance and to put energy in the FR. She is the motivator, the inspiratory. She is very solution oriented. She is a bit risk seeking, a person who constantly seeks new opportunities, and she sees the opportunities not the risks. And she does not take no for an answer, as she stated for one of her employees "who ever said that something is not possible-everything is possible".. She is very charming, at the same time as she appear as cool, good and self-confident, she is clumsy, laugh about herself and do not take herself too seriously. But my impression of her biggest virtue as a leader is that she sees everyone. And that is because she has a talent of reading people, and talk to them based on their needs. In some sense, she is a Camelot. She sees people, reads them and adjusts how to talk to them – so they feel that she understands and levels with them. Every single person in the team of people between 35 – 60 years, men and female, all feel that she sees them.
Tim	Regional manager	Tim is the region manager. He spends three days a week in branch Q, 1 day in branch T and 1 day in branch F. He is a very positive and always mean well. He is joyful; the laugh is never far away. Still is can be serious, and you sense that he is respected, well liked and that people feel they can share with him. He is solution oriented, and wants to give from himself. He is very reflective. He is also frank, says what he means, and stands for it. He is open, he is humble, he is clear, he is involved, and he does not take his role seriously. He is very personal. He has been the coach of the national team of orienteering (tracking).
Victor	Financial advisor	Tore is the youngest person in the team. And the new rising star. Since he started 3 years back, he has always delivered high results. He is polite, but also funny and somewhat dominant in the group. Not in the sense that he makes much out of himself, he is a very pleasant person, but more that he is a person that everyone likes. And he is good at what he do, so the other tends to involve him. He is father of two younger children, and live close by. He is educated at Bi school of economics and in Leads (UK). He used to work within shipping and logistics, green cargo in Oslo. He applied for this job when he got tired of traveling to Oslo and back. He has a background in sales from his study times. Tore is identified as one of the banks young talent, that they offer further education and on a career track. He declined.. But performing on sales results triggers him.

Accordingly, by refining the ways of interviewing, observing and 'hanging around', I refined the information and knowledge collected in the field. The types of field notes are interdependent and important for the production of insights and knowledge within each respective note type. For example, the refinement of research methods facilitated the making of better observations, thus allowing for improved insight into practices that could be theorized upon.

4.3.3 Reflexive interview design

Interviews constitute a central research tool for learning from and about the behavior of organizational participants (Baxter, Chua, 1998; 75). Alvesson (2003) argues that interviews are traditionally viewed as effective instruments or as human encounters encouraging the revelation of authentic experiences. These views correspond with the neopositivistic or romanticism episteme, but are criticized for moving the focus away from important aspects of conducting interviews in a reflexive episteme, where the interview is defined as a complex social situation (Alvesson, 2003). Both interpersonal and phone interviews were conducted during the case study (see interview overview in tables 4 and 5 in Appendix 1).

The second major part of this case study was based on reflexive interviews. The initial interviews where designed to follow a semi-structured set-up (Berg, Lune, 2012). The function of the initial interviews was to learn about the context in order to produce propositions of various lines of interpretations that could be used for reflexive interviews. As I learned more about the tensions, and the dilemmas of the case, I adjusted the focus of my questions towards the contradictory assumptions, themes and lines of interpretation. Thus, the interview guide was continuously developed and adjusted as I learned more about the case company. I used my observational and theoretical notes for reflection and as input to adjust the focus of the next set of interviews.

The reflexive interviews do not follow the fixed structures of semi-structured interviews, but are focused on uncovering the underlying logic of the argument presented. The interview technique is driven by an understanding of the implications of the presented argument – and structures the follow-up questions according to this logic. Reflexive

interviews are centered on understanding the richness and complexity of practice by generating different lines of interpretations – and test under which conditions the argument changes. The researcher is theorizing and reflecting during the interview, trying to mobilize an alternative explanation – "why is it that we observe one outcome when the alternative could have been just as probable?" – In order to appreciate the conditions that explain a particular interpretation. This is in line with the focus on the conditional behavior in perlocutionary performativity.

As the appreciation of the richness and complexity of the context was improved, the interviews shifted toward being more reflexive in nature, where, rather than a formal guide, the theorization of alternative interpretations of statements structured the interviews. For example, reflexive questions, such as "could you explain this for me in a different way?" or "what does that mean?", was used if standard jargons such as "customers interest" or "selling based on customers' needs" were used. Furthermore, markings with respect to particular themes or statements were made during the interview, returning to the theme later in the interview, asking from a different perspective. The use of reflexive techniques made it possible to test alterative propositions, or to test the boundaries for when a particular assumption, interpretation or statement is true. This way, the interviews allowed the researcher to understand the performativity (e.g. framing and overflowing) of different associations and the links made by the practitioners. This is important, as the focus is to study the performativity of performance management.

Part 2: My empirical Analysis

Chapter 5: Introduction to case company

Nordic Bank is a savings bank located in the third largest county in Norway. The county is the largest agricultural and forest county in Norway, where the sectors manufacturing, building and construction together with the public sector constitute the largest employers in the area. The bank dates back to 1845, and the present company is the result of 22 merges between saving-banks. The bank is currently the largest player within this geographical area, with a 50% market share (approx. 176 000 customers) with branches in 20 of the 22 municipalities of the county[54]. As of 2012, the bank moreover expanded with branches in neighbor counties, strengthening the market position in Oslo. The bank alone employs approximately 540 people, across headquarter and in the 28 branch offices. In addition, the bank group includes subsidiaries with an additional 150 employees. Nordic Bank is an independent financial institution, with equity of 7.1 Billion NOK in 2014and rated A2 by Moody's, with stable outlook[55]. Nordic Bank enjoys synergies from an alliance partnership with other savings banks across Norway, which in all constitutes the second biggest lending service in Norway. Nordic Bank owns 12% in the alliance company, which has the function to develop products, ensure quality, IT-services, and effective transfer. By the partnership, Nordic Bank can offer nationwide services.

5.1 Division Personal market (Division PerMark)

Nordic Bank is organized by market-based divisions in order to focus sales and service after different market segments. My case study is conducted in the personal market division (in the following division PerMark), which is led by the Divisional director Molly. Division PerMark is responsible for the implementation as well as control of, high quality in investments and developments of banking solutions and services within the personal market segment. The main employee group in division PerMark is the financial advisors, who work in the branches, providing the main contact between the bank and its current and potential customer. The main "product" in division PerMark is the customer sales meeting, where the financial advisors evaluate customer profitability for the

[54] Information provided by the Annual Report 2013.
[55] Information provided by the 3rd Quarter Financial Report 2014.

purposes of selling banking products and provide additional services to make the customer happy. The customer meeting is also considered to be critical in process of getting new customers for the bank. Division PerMark offer a range of banking products and services in relation to loans, deposits, insurance, pension, and payment services. The main customer operations linked to sales and services are provided in the branches. Division PerMark are supported by multiple support functions, where the central support functions are markets, HR and credit and risk management.

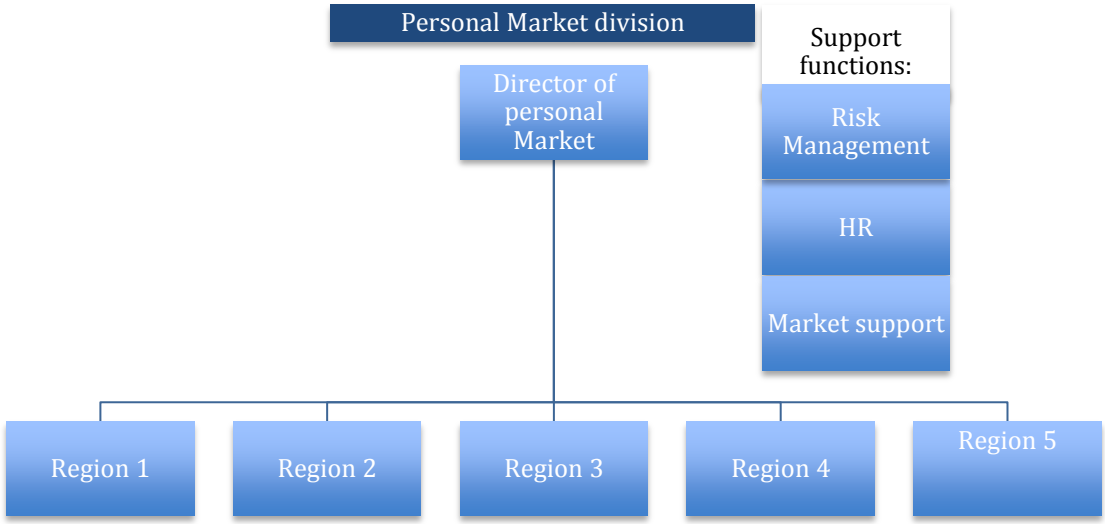


Figure 2: Organizational structure of the Private Market division

5.1.1. Hierarchy

The divisional director Molly reports directly to the CEO, who in turn reports to the board of directors. Division PerMark is divided into 5 regions, led by 5 regional managers who report to Molly, the divisional director. The 5 regional managers are responsible for the daily operations of the branches located in their region. Each branch is in turn lead by a branch manager. Each branch employs between 3-15 financial advisors who have the daily contact with the customers via activities such as customer meetings, phone calls, emails, or other forms of customer services. The formal hierarchy is also the dominant flow of communication, where it is the regional manager who is the main communicative channel between branches and top management level.

5.2 The case setting

The financial sector experiences challenges to perform in the aftershock of the financial turbulence (Wu, 2012, p: 303). Nordic Bank, similar to most organizations, is constantly working on more effective ways to manage ambiguity from uncertainties caused by increased competition and increased *legislation* as well as changing customer demands. The increased competition and decline in market growth has positioned sales and market growth as key objectives (KPIs) for division PerMark. My study of the design of performance management, by designing a new performance management system (PERFORM) in division PerMark follows how PERFORM is designed to facilitate achievement of the KPIs market and sales growth, by seeking to define how to coordinate and motivate financial advisors towards proactive sales activity.

5.2.1 Managing performance in Division PerMark

The newfound strategic priorities of generating sales and market growth resulted in a critical look on the existing ways of performing customer sales and service in the branches. The current performance related to customer service and sales are talked of as "breaks" achieving targets on the KPIs: growth in customer market and sales (hereafter sales growth). The key strategic focus on sales growth is due to declining growth rates in terms of customer market share and sales. Thus, in order to achieve the targets of sales growth, Division PerMark want to establish more proactive sales routines and processes in the branches. This is described as work processes, which facilitate and promote frequent and outgoing customer contact, high levels of customer happiness, and "gently" pushing sales of banking products in customer meetings. It is often emphasized that these are "new" times; and that banking operations have changed into operations of sales and services, as a result of the changing market conditions:

"You can say that the competitive orientation has improved the service orientation in Norwegian banks... Because, in general, I am not that impressed of how services have been in banks, but I think that our industry is beginning to understand the fact that the customer is a value, and that is influencing the operations of Norwegian banks" "(Molly, Director of Division PerMark)

The changes in customer demands together with the increased competition increased number of banks have made the customer more powerful, as banks are now competing for the customers. This has led to a stronger focus on the "softer" in order to create value, such as customer satisfaction (Interview Molly, Divisional Director, Alistair, Director of customer and markets). Thus, Division PerMark is evaluated on achievement of the targets on sales growth. Consequently, implementing proactive routines and processes on sales activity culture means to coordinate and motivate higher frequency of activity directed at sales as well as higher services level when performing sales activities.

5.2.1.1 Coordinating value creation

Coordinating a proactive sales culture requires the coordination and communication of what customer profitability is, which is complex because customer profitability includes many things:

*"Well, customer profitability is a topic that is much debated how we understand customer profitability…. We have to be careful, understood as an 18-20-year old is not profitable, because we have many different customer initiatives from they are born, as we support school trips, we give a confirmation present, and we have customer meetings at 18 and 23. As you can see, we do actually invest quite a bit, so if you only considered the figures, these customers are unprofitable..." (*Alistair, Director of customer and markets)

In the short-term perspective, profitable customers are younger, married couples with children, with relative high loans for housing, or in some cases, and middle-risk customers paying higher interest rates. However, in the long-term perspective, profitable customers are also young people, who in the future will need to loan money to buy houses, cars and so on (Alistair, Director of customer and markets). The complexity in coordinating congruent sales and service routines and processes is linked to balancing the customer *activity* between current profitable customers and future profitable customers. Due to the time lag in value creation from focusing on future customers, it is difficult to coordinate and motivate sufficient level of attention towards these customers:

*"Segmenting and prioritizing customers based on a net-present value calculation is highly misleading, because by calculating net present value, the focus on the customer's true profit over the course of life is neglected" (*Alistair, Director of customer and markets)

It is difficult to coordinate the allocation of resources between short-term and long-term value creation, as it is difficult to find performance measures that represent future value creation in current activities:

*"Of course it is important that we work effectively, but I think this means that we also remember to focus on and invest in younger customers… I think it is very important that we distinguish between working with effects and working effectively. Effects differ from effectively, because a meeting with an 18-year-old is not effective, but it might have a huge effect. Of course, this is a heavy input factor, but this is what it takes for us to ensure future value and market position" (*Alistair, Director of customer and markets)

Value is created, by emphasizing effectiveness (current value creation) and effects (future value creation), because both effectiveness and effect are necessary "ingredients" in achieving sales growth. Consequently, this is a key concern when making design choices in PERFORM.

5.2.1.2 Motivation in sales and service activities

Another key issue in designing PERFORM in ways that facilitate new work routines and processes towards sales growth, is how to motivate financial advisors to perform the sales and service activities in desired ways. The current situation is described as high variance between the level of sales and service activity between financial advisors:

"*The big challenge in division PM is how to make the performance level more even among the financial advisors... Currently, only 15-20% of the financial advisors are complying with the above desired level of performance on sales, and the objective is to move the middle-level performers up to a higher level because here there are many, many potential resources to be freed..." (Molly, Director of Division PerMark)*

The quotation underlines a general concern with a too low levels sales and service activity, as only 15-20% of the financial advisors are perceived to perform above the acceptable level. There is also a general lack of motivation to "push" sales in customer meetings; such notifying customers of additional products in customer meetings or making outgoing sales telephone calls. This perceived high variance in the levels of sales activity across financial advisors is viewed as a key challenge in producing new proactive sales routines and processes with PERFORM. Motivating a higher average level of sales activity is suggested as a key concern in motivating value creation, as a higher average level of activity leads to more capacity to provide sales and survives to customers.

5.3 Introducing performance management: PERFORM

PERFORM, the new operational Performance management system, is introduced in order to coordinate and motivate achievement of sales and market growth in the branches. This involves facilitation of new proactive sales routines and processes. Thus, PERFORM is designed to guide attention to key value drivers (i.e. activity in the branches) that leads to the desired ends: growth in sales. PERFORM communicate the operational map, which specifies the assumed means-ends relations of how to achieve the KPIs of sales and customer market growth. The overall *assumption* regarding the means-ends relations is high frequency and high quality in performing key sales activities leads to achievement of the targeted sales and market growth. PERFORM is perceived as a main tool in coordinating and motivating the financial advisors behavior towards achieving the KPIs. Developing PERFORM involved multiple design choices on various elements.

I traced three out of many elements introduced in PERFORM. I followed the choice of performance measures, the setting of performance targets and providing feedback, over a period of 3 years. Thus, my study provides a detailed account of how the design choices on these three elements seek to frame coordination and motivation of financial advisors towards proactive sales routines and processes. A key choice involved the design of non-financial performance measures (e.g. leading indicators) in order to specify the key activities, which are believed to lead to growth sales. The leading indicators specified three key behavioral indicators i.e. number of customer meetings, outgoing-phone calls and customer satisfaction, which is believed to coordinate proactive sales activity and

thus, predict increased sales outcome. Furthermore, the setting of performance targets in PERFORM specify expected level of activity on the key activities outlined by the leading indicators. In PERFORM; the target setting involves setting Threshold targets, denoting weekly targets that communicate minimum required level of activity on number of customer meetings, outgoing phone calls and customer satisfaction. Also, benchmarking on the number of customer meetings and outgoing phone calls where designed. Likewise, how to provide feedback was considered as critical, and resulted in design of self-management feedback. This particular design on how to provide financial advisors with feedback denotes that it is the financial advisors themselves that are responsible for interpreting and acting upon the feedback regarding their activity level.

The next chapters, chapter 6-8, will provide detailed descriptions of the design choices made as well as their development, on each of this PM elements.

Chapter 6: Designing Leading Indicators to coordinate Financial Advisors customer operations

6.0 Introduction

Central design choices when developing PM often involve the choices of how to design performance measures. A recent focus has been different design choices when measuring non-financial performance dimensions (NFPM), such as subjective measures or leading indicators. Chapter 2 disclosed how a dominant stream has looked into the design choices of NFPM involving casual relations, often referred to as leading indicators. This is what happened in division PerMark when they in 2012 decided to develop a new PM system PERFORM, in order to manage the financial advisors sales performance. PERFORM is developed in order to point out what the financial advisors should do, in order to improve their performance on sales. The design of leading indicators, highlight a set of key activities, which supposedly predicts desired, ends (sales growth). The three leading indicators, referred to as key behavioral indicators (KBIs) are: 1) number of *customer meetings*, 2) number of *phone-calls* and 3) *customer rating of satisfaction.* The KBIs seek to coordinate the financial advisors by specifying what the advisors should do in order to contribute to value creation in Division PerMark. The amplified key activities are suggested to be all the financial advisors need to know and concentrate on, in order to contribute to the achievement of the KPI: sales growth.

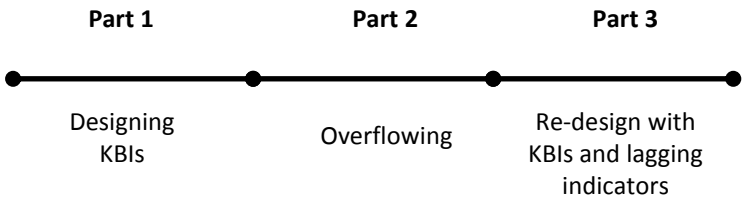
This specific design of the KBIs is interesting as it denotes a strong belief in operational causality, implying that if the key activities are performed (meetings, phone-calls and production of high customer performance) then desired sales results surly will follow. Thus, the choice to design the KBIs show how this choice specifies coordination as only guiding behavior when performing *the means*, as the financial advisor only need to concentrate on how to perform the key activities, as this is the way to coordinate achievement of sales growth. However, the KBI specifying coordination of operational activities together with other elements such as IT systems, descriptions of the best practice; customer lists. Thus, the strong trust in coordinating only on activity level is influenced by best practices and the operational map. Consequently, coordinating activity involves not only guide *what to do but* also *how*

to do it and towards *which customers*.

In division PerMark, this casual relation is taken very seriously, so seriously that it is decided that the KBIs are sufficient in coordinating financial advisors performance on customer sales and services. Yet, it proves too complex to guide financial advisors contribution on sales growth, by only coordinating their daily activities. Therefore new ideas of how to coordinate this challenge the KBIs. The modified belief in the causality between key activities and desired ends results in re-design of the choice of performance measures in PERFORM. The added performance measures that record the sales outcome of activity i.e. lagging indicators shape how to coordinate the financial advisors in new ways: the individual financial advisor needs to know and focus on how to perform activity as well as the sales outcome of that activity, in order to contribute to sales growth. Thus, this chapter illustrates two distinct ways that leading indicators might unfold in shaping the framing of coordination of the financial advisors.

Naturally, literature has informed us of that leading indicators specify how to coordinate, by linking current decision-making to future outcomes. Yet, only a limited number of the multiple ways in which leading indicators can be designed to shape causality and thus, coordinate operational performance has been described in detail. This chapter addresses this gap by illustrating how the specific design of KBIs frame the coordination of performance at activity level, by specifying operational causality of how financial advisors should perform their tasks, which have received scant attention. Besides, we also learn that KBI are not alone in specifying how operational activities leads to desired ends, due to the complexity of coordinating individual performance at operational level What is interesting in this story is how the KBIs promote a belief in operational causality that shapes distinct ways to coordinate the financial advisors towards growth in sales, by only coordinating them with their work processes. Yet, the conditions of causality is challenged and modified in new ways as the KBIs unfold in practice. It proves impossible to only specify the key means i.e. activities, as the specification of key activities excludes too many of the dimensions that are relevant in achieving sales growth. Thus, the interaction with the branches leads to new ideas of how to coordinate causality between activity and sales growth, framed by the KBIs together with lagging indicators.

The analysis starts out with describing the design the KBIs, with an emphasis on how the design of the KBIs carries specific ideas of how to coordinate financial advisors performance. Following, the analysis shows how this coordination of financial advisors performance overflow, as the specification of key activities excludes too many of the relevant dimension to achieve sales growth. Thus, new ways to coordinate causality between activity and sales growth emerge from re-design, where coordination is framed by the KBIs together with lagging indicators.



6.1. The choice of designing leading indicators

When developing PERFORM, the choices of performance measures reflects the belief in coordinating financial advisors with "action plans", that point out what to do in order to provide customer value:

*"We need to have a simple and clear market plan, which carve out clear action plans focused on the drives of customer value – so, we cannot focus on too many different things, but we must on becoming good at one customer method. I think. Well PERFORM is three factors 1. It makes it possible to change our organization, 2) it enables us to meet the customer requirements, which are the drivers of a good relation with our customers, and 3) to me this is also about improving the level of activity and improve the level of quality in the meeting with the customer. That is the key factors of our plan". (*Alistair, Director of customer and markets*)*

Alistair explains the key role of PERFORM, which is to coordinate the financial advisors performance, by focusing on quality and activity. What is also implied is that all the financial advisors need to know and focus on is the action plans of how to meet customer requirements. This in turn denotes the perception of knowing what and how to coordinate improvements in financial advisors customer processes:

"...We must become better at using the systems and work fast in them and be more attentive to those who "indulge" (free ride" in the processes and system of customer

proceedings) because some employees - quite a lot actually - find it more comfortable than to pick up the phone and call the selection of customers and thus be proactive in the dialog with the customer." (Molly, *Director of Division PerMark*)

Molly specifies what coordination of financial advisors means, which is to direct focus towards making customer phone calls and engage in pro-active sales-dialogs. Likewise, coordinating financial advisors work routines and processes in ways that lead to sales growth also involves directing focus on quality of customer related activity:

"Yes, absolutely… the soft values become hard if you see it as a happy customer compared with an unhappy customer which can be what decides whether we will make any money on that customer in the future. So the soft values are probably much more important than what we perceive them to be" (Molly, Director of Division PerMark)

Molly emphasize why, and how, quality, specified as *"softer values"*, such as happy customers is considered to be part of the key value drivers to coordinate focus on via PERFORM. Thus, there is a strong attention on coordinating the performance on the value drivers of customer sales when developing PERFORM. The choice to design leading indicators to coordinate financial advisors attention on the key activities in the customer processes is explained further:

*"If we believe that focus on the correct activity towards the right customers at the right time, with the right quality lead to results, – but at the same time measure on other performance dimensions, then we focus on too many dimensions, and then we lose focus of the very essentials that drives the result. I believe that if we say that all the results comes from increased and improved activity, and then we must also work with activity, quality and method" (*Alistair, Director of customer and markets*)*

Alistair clearly underlines how the design of the leading indicators shapes coordination as focusing on the "*essentials that drives the result*", which implicitly means to focus on coordinating the means i.e. key activities in ways so that they lead to the desired ends. In fact, the belief that the key to success in increased sales is by

coordinating financial advisors focus towards "the method" i.e. the key activities is so strong that the leading indicators are viewed as equally informative of sales as measures of sales performance:

"Well, the idea is that it is activity that produces results, but instead of counting the number of credit cards you sell, we will count the number of customer meetings you have" (Julie, HR-director)

The somewhat surprising outcome of designing leading indicators is that they are designed as the only measures in PERFORM. Furthermore, this choice is even argued to be beneficial with regards to the coordinating individual performance, as this remove confusion from adding lagging indicators in PERFORM:

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*"To remove some of the focus away from sales performance, because the sale results will come automatically right. Rather focus on performing the activity as well as I can, and then the sales results will be generated. This is the complete opposite than how we have measured earlier, and to be frank, I think it is the right way to do it, to reduce the focus on the sales results" (*Julie, HR director*)*

Because the leading indicators frame coordination of *how* to produce happy customers and more sales from customer activity, this is all individual financial advisor needs to know and focus on. However, in order for the leading indicators to properly coordinate financial advisors, all other measures are removed as this might distort the way that the leading indicators coordinate activity that leads to sales. This is quite a paradox, as leading and lagging both coordinates towards sales, just at different stages in the sales processes. On the other hand, this specifies how the two measures designs frame coordination differently, as the leading indicators coordinate the means to reach the results:

"So I am confident that we are about to achieve something very good with PERFORM - then it all fits together, back to this picture again, as you can see: Now we have priorities, we measure activity – number of telephones and meetings, and that is the only thing we measure together with measuring quality… and then we measure on what drives the results, by focusing on the core operation of what we do:

*which is performing customer meetings and telephone calls which reflects the market plan" (*Alistair, Director of customer and markets*)*

As emphasizes by Alistair, the design of the leading indicators, enables coordination of "what we do" in order to achieve desired outcomes, are perceived as to coordinate a more balanced and "complete" focus in the day-to-day operations in the branches. What is implied is the strong belief in how leading indicators guide what it takes to perform customer sales and services, denoting the coordinating role of the performance measures that supplement the communication of new operational plan. The next introduce the details of the three leading indicators in PERFORM.

6.2. The design of leading indicators in PERFORM

Alistair explained that: "*as soon as we introduce new performance measures, and talk about what it is to perform customer sales and services in a correct way"*, which implies that 1) "correct performance" is known and 2) can be coordinated via appropriately designed performance measures. The choice to design leading indicators is to highlighting key activities of "correct performance", which supposedly predict desired ends (sales growth). The design choice of leading indicators is believed to specifying what the advisors should do to perform well for Division PerMark. Thus, coordination is produced based on a strong belief in operational causality, implying that if the key activities are performed correctly. This leads to three leading indicators that specify the value drivers to achieve sales growth.

6.2.1 Number of customer meetings

Maybe the most central leading indicator is the *number of customer meetings*, as customer meetings is considered by far as the most important, and main activity in terms of providing customer services and selling banking products:

*"…. It is centered on the in-depth customer meetings, what we are trying to emphasize is that the more customer meetings you hold, and the higher the possibility that we get a sale… It is not important if that sale is a credit card, or if it is insurance the customer actually need" (*Molly, Director of Division PerMark)

This leading indicator communicates speed and quality in activity, by guiding attention towards the value of performing customer meetings. This leading indicator

is suggested to communicate importance of performing customer meetings, and thus, produce attention towards customer meetings in daily routines and sales processes. Thus, it also reduces the current variances across financial advisors in performing customer sales and service activity (Alistair, Director of customer and markets).

6.2.2 Number of outgoing phone calls

The second leading indicator is the *number of outgoing phone calls*. The design of these leading indicators is based on very similar arguments as the design of number of customer meetings. The number of out-going phone calls coordinates pro-active customer routines and processes by pointing out the importance of making out-going phone calls to customers. This is important as the phone calls produce more booking of sales meeting or even potential new customers. Thus, the making of customer phone calls is considered as a part of pro-active routines and processes, which predict increase in sales outcome.

6.2.3 Customer satisfaction

The third leading indicator coordinates attention on customer happiness when performing the sales activity of customer meetings and phone calls:

"We send out a questioner to the customers and ask how did I perform, did you feel well received by me, how good was I in addressing your banking needs, and how satisfied are you with the solutions I presented to you – did it match what you told me of your needs. So not a lot of questions, but a few key questions" (Julie, HR director)

The customer satisfaction indicator specifies the importance of customer happiness in order for the customer meeting and phone calls to lead to increased sales outcomes. The customer satisfaction measures guide financial advisors attention towards the "soft values" of providing customer service in sales activity or other customer related activity.

"If you think of how to perform the best customer process, well the Achilles-heal for a good performance, is preparation right? How well did you prepared for the meeting you are about to have with the customer? If you are well prepared, then you perform best customer process. Because then you have acquired necessary information: not just the banking information but also information on the customers' personal profile.

However, if you have not prepared on who this customer you meeting is, the customer remembers that, and then you fail to provide quality. But if we measure the quality: where we actually ask the customer how good the financial advisors were prepared…." (Alistair, Director of customer and markets)

Customer satisfaction is believed to coordinate increased sales growth by guiding quality in the performance of customer meeting. It does so, by specifying the importance of preparation in terms of knowing the customer needs, customers' personal finances and history with the bank. This guide attention towards what it takes to perform quality in customer meetings

6. 3. Designing leading indicators as Key Behavioral Indicators

As shown, the leading indicators frame coordination of what financial advisor should do when they come to work, in order to contribute to sales growth. And this is all the financial advisor needs to know and focus on in order to contribute with increased sales performance. However, the leading indicators, that specify what the key value driving activities are, are not the only design choices made in order to coordinate financial advisors in how to perform their tasks. Additional elements contribute in specifying coordination of activity in order to specifying how to perform the operational activities in ways that lead to desired ends. The design of leading indicators involves comprehensive task knowledge, denoting insight of how input is transformed into output. Consequently, the leading indicators are designed as Key behavioral indicator (KBIs), denoting that the measures together with design choices on additional elements i.e. best practice, customer lists etc., are believed to coordinate desired ends by guiding *what to do* as well as *how to do it* and towards *which customers.*

6.3.1 Designing operational map

What is so interesting with the design of the KBIs is how their design reflects a strong belief in knowing the operational causality. Thus, it's possible to coordinate the means of how to reach the ends: focus on the key dimensions of activity, and perform them, and the desired results will follow. The KBIs communicate the aggregated KPIs of market and sales growth, by specifying what market and sales growth means in terms of customer activities:

"A: so the performance measures which specify the activities we work with in order to realize our goals. The KBIs are specifying the main activities in order to realize our strategic market-related goals … and one of the most important areas of us the next two years; it is to succeed with this structure right here (the operational map)"
Q: so, PERFORM is linked to your KPIs?
*A: yes, for example, one of the KPIs the TRIM index, means happy customers from customer satisfaction in PERFORM, so many of the KPI are represented in PERFORM… but you see, PERFORM is on its own a very pedagogical user tool - because PERFORM is about operational activities" (*Alistair, Director of customer and markets)

Thus, the design of the KBIs involves the design of an operational map, which specifies and guides the meaning of the aggregated KPIs in the operational context. This involves coordinating how to best exploit input resources into output, by guiding attention towards the key value driving activities,
:
"We cannot keep hiring more people, we must manage with the resources we have now. Therefore it is important that we work on the right things, and stop doing everything else. We must create the right pressure to become good on those activities. I believe in becoming good at something means to define and communicate a "production plan" and work on improving that production plan" (Paul, Internal consultant in Division PerMark)

All in all, designing the KBIs specify how to coordinate financial advisors performance by communicating the operational map. The simple logic of the design of the KBIs makes the operational map easy to communicate and understand: just focus and know these things of what to do and how to do it:

*"It works without giving a lot of extra work and I think the KBIs are" easy to work with" (*Paul, Internal consultant in Division PerMark)

The closeness to the financial advisors daily activity makes the KBIs relevant for shaping their daily performance.

6.3.2 Communicate task knowledge with best practice processes

The design of the KBIs seeks to coordinate financial advisors in performing customer related activity, by pointing out new work routines and processes:

"*This is a process of incremental adjustments, there will be continuously improvements- this involves adaption in accordance to new information along the way, but we need to be strict about adapting as well. It is so easy to get caught up in: we just include this and that". And suddenly, it's too comprehensive and then we ruin the key focus- I think it is important to state that this is our production plan, and this consistent over time.*" (Paul Internal consultant in Division PerMark)

Paul implies the assumption of knowing how to include and exclude activities in the production plan e.g. defining the key routines and processes of pro-active sales. Thus, the coordinating role of leading indicators at operational level is specified further with task knowledge of "best practice":

"When you see how we measure performance, we are measuring best practices" (Alistair, Director of Customer and Markets)

Thus, the KBIs do not only communicate what activities to perform, but also how to perform the activities and towards which customers the activities should be performed. Furthermore, the coordination of how to perform the activities and towards which customers' is coordinated in interaction with the CRM system.

6.4 Framing the coordination of financial advisors with the CRM system

The KBIs is believed to coordinate what to do, but also how to do it and towards which customers, via their interaction with best practice descriptions and the operational map. In extension, the KBIs are perceived to coordinate new routines and processes of how to make pro-active sales, by improving the exploitation of digital resource such as the digital customer systems when performing customer activities:

"The important part is to increase the activity level in the branches, also so that we can take better advantages of the digital parts in the branches" (Molly, Director of Division PerMark)

The KBIs show how leading indicators seek to coordinate improvements at activity

level by focusing attention on exploitation of organizational resources. The KBIs is designed to guide attention towards the use of digital resources that support more effective performance of the customer meetings, phone calls and customer happiness in the branches. However, what is interesting is the way in which the digital resources also specify how the KBIs might coordinate quality in the customer activities, by specifying the dimensions of quality with information from the customer log and customer selection lists in the CRM system. The CRM system is an ERP-system, which provides an overview of the key customer processes within customer sales and services. The CRM specify how the KBIs guide quality in the activities in customer processes, for example how providing high quality in customer services involves logging customer activities in the customer log:

*"We developed the CRM system with the basic idea of structuring the activities into the CRM system, making the CRM the one-to-one dialog with the customer. For example, our initiative of the 18-year-old meeting: We work with the processes linked to that activity, the activity is described and you need to log each step of what you have done. Here you can also see your rate of completion" (*Alistair, Director of customer and markets*)*

The customer log coordinates the planning of financial advisors customer meetings activity, informing when and whom financial advisors should book customer meetings with, such as: 14 year, 18 year and 23-year old meetings:

Within the age group 20-25, our last measurement 18-25 years, we have the average of 75% of each age. And that is a 25% higher market share as compared with the total market. So I think it demonstrates that if we are able to have the correct activities and educate the organization in why we perform the various activities, such as here, where we build a memory of the customers" (Alistair, Director of customer and markets)

Thus, the customer log not only specify when and towards whom to plan activity, but also coordinates how to provide higher quality in customer meetings, as the logging customer history provide a customer memory that informs the preparation to the next customer meeting. The CRM system specifies how the KBIs guide customer activity,

by specifying how and towards whom the activity should be directed. The next provide a more detailed account of how the KBIs and CRM coordinate the financial advisors customer activities.

6.4.1 Guiding how to perform customer activities

The interaction with the CRM system communicates knowledge of *how* to perform the activities measured by the KBIs, as the customer log provides descriptions of how to prepare for customer meetings:

"I will give you a good example: Two of our best performers in the pilot branch, received somewhat low score on preparation from the customer satisfaction…from this, they said: well, what is it that I do wrong? From this they learned a new method to prepare for customer meetings, where they used a bit more time on customer history and needs. And suddenly they peaked and scored high evaluations. So now they see how the KBIs provide them with additional value" (Thomas, Chief controller Division PerMark)

The KBI: customer satisfaction and the customer log coordinate knowledge of how to perform customer value in the customer meeting. This episode also witness how another coordinating role of the KBIs is to produce learning with regards to task knowledge, which will be analyzed in further detailed below. The in-depth meeting is a good example of how the KBIs seek to frame how to perform the key customer activities. The in-depth meeting coordinates by specifying what is perceived as performing a value driving customer meeting For example, customer meetings initiated on the basis of customers lending needs are not considered as a value driving activity, unless the meetings is converted into a general customer sales meeting. The specification of the in-depth customer meeting communicate knowledge of how to perform value adding sales meetings, which involves attention towards v*olume sales* from broad scope of products (lending. insurance, savings and credit cards):

"It is only the "in-depth" meeting that is measured, because this is what the customer wants: if they come in to speak with us, they want a complete review of their situation, and that review has better be good! The customer should experience added value, which implies that the financial advisor is perceived as being more knowledgeable,

*only then will the customer be satisfied with the meeting… If they experience a mediocre meeting, they might just as well have skipped the meeting" (*Alistair, Director of customer and markets)

In-depth meeting seek to guide how to plan for the customer sales meetings with a structure that provide a complete "review", which involves a broad-scale evaluation of customer needs with respect to a range of Nordic banks products. As the quotation highlights, in-depth customer meetings are viewed as leading by being more value creating, both in terms of sales and customer satisfaction.

6.4.2 Coordinating with customer lists

The selection of customers to direct the activity towards is yet another specification of how the KBIs, together with the customer lists, is believed to coordinate financial advisor in their customer activity. As the earlier quotations show, there exist numerous customer selection lists that guide the selection of customer to book meetings with and to call up:

"And then we have customer prioritization lists, which involve prioritized customers to focus on. For example, right now we are working on the million-customers" (Kathy, Branch Manager)

The branch manager explains how the KBIs are linked to customer selection lists, which in term specify how the KBI seek to coordinate financial advisors activity. The KBIs, via the interaction with the customer selection list, supposedly coordinate attention towards the "right" type of customer in the right type of activities. Furthermore, as underlined "*there is no point in performing an activity which is not a priority".* Thus, guiding appropriate selection the type of customers is part of how KBIs guide "correct" activity among financial advisors. The customer lists are updated on a continuous basis based on particular segments of interest, such as million-customers (customers with engagements over one million), potential customers (tips-based), insurance (campaigns).

6.4.3 Coordinating learning from work processes

Furthermore, another way that the coordinating role of the KBIs is specified is by facilitating financial advisors learning in task performance. The specification of the

operational map into best practice, detail more transparency of what types of tasks, and how performance of those tasks, leads to higher sales outcome (achievement of the KPIs). The KBIs seek to specify what types of activities that are highest priority in day-to-day operations:

"…This is not rocket science, the best practice processes towards customers, but this is about creating awareness of knowledge of the processes, so that everyone realizes, that this is how we work. And PERFORM is here, I cannot ignore this." (Alistair, Director of customer and markets)

The KBIs is believed to "push" specific task knowledge, as this cannot be ignored. This facilitates processes of new insight regarding how to perform day-to-day customer activities:

"Q: In *regards to learning, are there significant changes of the way of thinking about customer processes among the financial advisors?*
A: what they say at least, is that there is no big difference compared to what they did earlier on, but now they feel they perform the activities more correctly. And that is the whole point: we want to remove the focus form sales result and direct it on the activities that drive sales results" (Alistair, Director of customer and markets)

Learning is not only about communicating new knowledge, but also to facilitate incremental changes in current routines and processes. The guidance of what to do, but also further specification of how to do it, and towards which customers from best practice descriptions and the operational map is perceived to coordinate a common understanding, and thus produce learning of the correct way to perform the measured activities.

6.5 Overflowing from the KBIs framing of coordination

The specific design of the leading indicators as key behavioral indicators (KBIs) is believed to shape coordination of financial advisors, by specifying what the advisors should do in order to contribute to improve the sales growth. The KBIs seek to shape coordination with a strong certainty in the operational causality between activities and desired outcome, implying that if the key activities (customer meetings, phone-calls

and high customer satisfaction) are performed, then surly sales growth is the outcome. The key activities are therefore the only dimension that financial advisors need to know and focus their resources on, in order to achieve sales growth. Also, the KBI are not alone in specifying how the specification of operational activities leads to desired ends. Together with best practices, it is not only pointed out w*hat to do* but also *how to perform the activities* and towards *which customers*. However, the attempt to direct the framing of coordination with these propositions are challenged, as it proves impossible to coordinate financial advisors contribution to sales growth, by only specifying how to perform outlined key activities. This is described next.

6.5.1. Confusion regarding "what" of customer meeting activity is

One of the main challenges emerging from how the KBIs frame coordination of financial advisors was the specification of "what" to do. In the branches, the KBI produce confusion regarding the "what", understood as what it entails for customer meetings to suffice as "value driving". This confusion is troublesome in terms of pointing out value driving activity:

"The problem with the customer meeting measure is the registration. How do different individuals define a customer meeting? And what is the standard that defines a meeting as a customer meeting? It is not PERFORM, but the customer that should define this: It is, after all, the customers' needs that should define this. It could be just a 10-minute meeting where we discuss loans and financing, as this was what the customer needed at this point in time, as everything else was under control. But in such a situation, who registers for an in-depth meeting and who does not? Where is the boundary of an in-depth meeting? I am not at all sure that we are measuring on the basis of the same criteria here" (Financial advisor, branch Y)

The financial advisor stresses how the confusion about the customer meeting measure arise due to insufficient definition, expressing a lack of a common knowledge of which type of customer meetings that are "key activity". Thus, the KBIs overflow, in pointing out what to do, due to the confusion regarding "what" a *customer meeting* is. The overflow occurs as the KBIs misrepresent, rather than clarify transparent communication of operational causality. It proves more complex to define a universal understanding of what to do in order to perform value-driving activity. The

complexity of pointing out what to do is due to the ambiguous nature of customer meetings, which are complex and dynamic from ad-hoc customer needs. The low clarity limits the KBI communication of operational causality. This in turn leads to reduced trust in the casual link between customer meetings and sales growth:

"In regard to customer meetings and phone calls, and these things that they focus on [divisional management], when you observe that some of the braches perform 7 times what we perform in terms of activity, but at the same time we are performing significantly better on sales results, then of course it seems to imply that the standard of when to register a meeting is highly different across the organization" (Branch manager)

The KBI also overflow coordinating activity, as the casual relations between customer meeting activity and sales outcome is doubted. This reduces the trustworthiness of the KBIs in providing useful information that can guide financial advisors in how to perform the sales and service activities that leads to improvement of sales performance.

6.5.2 Low flexibility towards customer needs from specifying "how "to perform

The attempt to coordinate how to perform the key activities, described in best practices of how to plan and book customer meetings, as well as how to perform in the actual customer meeting, produces tensions in performing daily activities. The best practices reduces flexibility to adapt the customer services towards unforeseen occurrences, unique customer needs and as well as the uniqueness of customer preferences in the financial advisors' customer portfolios. For example, the specified focus on planning of future customer meetings, end up reducing the customer service on ad-hoc customer requests, due to low levels of availability. Customers enter with very different needs; and, hence, the "happiness" for the customer does not always match with the best practice of how to perform customer meetings. Thus, the KBIs overflow, as the guidance of how to perform the activities distorts customer value:

"There is a huge focus on planning meetings in the near future, if you can manage to register and show that you have planned meetings 2-3 weeks into the future, and then it is like hallelujah. But experience shows that with the workday we have, things are

*coming in from the side, and when we are three weeks into the future, I did perform all the meetings required, I have reached my goals, but ideally I should have planned these three weeks ahead, just to satisfy the system. But my workday and my customers are not like that, the customers don't know my calendar, so I must be available for them. You can be structured, but structure does not hold, because I can have an open calendar Monday, and come Friday, my week has been fully booked- but that does not satisfy the system" (*Financial advisor, branch X)

The financial advisor emphasizes "my" customers and "my" workweek, which highlights how, the different types of customers in their customer portfolio, makes each financial advisor subject to different types of complexity in their work processes concerning the customer. The coordinating from best practice is limited in including the complexity of operational day-to-day activity. Thus, the KBIs and best practice overflow in guiding how to perform, plan and structure customer meetings, by distorting how financial advisor can provide higher customer happiness.

6.5.3 The specification of "what" and "how" distort attention on customer needs

The way that the KBIs specifies coordination with how to perform the customer meetings also overflows as the best practice structure of how to organize the meeting remove attention away from the customers real-time inquiries and needs. The financial advisors explains how the concern with meeting the "best practices" within customer related activities remove attention from the customers' in-time service and product needs.

"Something is missing here. We are hunting high and low to find anything we can register as a meeting, and in this search we somehow loose the focus on the customer in front of us" (Financial advisor, branch Y)

The financial advisors are so occupied with trying to live up to the standard of "what" i.e. best practice customer meeting, and how to perform it, wherefore the coordinating role of the KBIs overflow by moving the focus away from the customer needs in order to "satisfy the system". The customer satisfaction measure measures the "completed" structure of best practice, which enforces the strong focus on the best practice structure. Hence, the KBIs, is limited in coordinating improved level of

service and quality due to the overflows from low flexibility towards customer needs.

6.5.4 Incomplete framing of "which" customers to select

The KBIs seek to coordinate by guiding "which" customers to select, together with customer prioritization lists. However, coordinating customer selection overflows into "cherry-picking" of customers, as the registration of customer meetings and phone calls do not differentiate on type of customer selected:

Q: So, *what you are saying is that the implication of PERFORM is actually ineffective selection of customers?*
A: Yes, *that is what is happening*" (Sarah, Branch manager)

Thus, the coordinating role of the KBIs overflow into a "manipulative" problem related to "Cherry-picking" customers. The insufficient coordination of customer selection is caused by the design of the number of customer meetings and number of phone calls, as they only measure activity:

"In PERFORM, all activity ads up to the same, and this stimulates the opposite behavior than what I am trying to do" (Sarah, Branch manager)

The KBIs overflow in coordinating customer selection, as the lack of measuring sales value of the selected customers, result in cream skimming of the easy, but not so profitable type of customers. The easiest customers are often picked in order to register the activity in terms of meetings or phone-calls. Thus, activities towards customers who yield low sales outcome are picked over more demanding, but profitable customers Furthermore, the KBIs also overflow in communicating attention towards new customers, which is considered to be important to achieve the KPI market growth. New customers are time- consuming and "risky", which implies fewer registered meetings and phone-calls. Thus, because the KBIs measure on activity level, their design overflows in coordinating customer selection.

6.5.5 Incomplete coordination of sales growth

The interesting narrative framed by the KBIs is: *just book customer sales meetings, call up customers, and make sure that the customer is happy with the service and products provided and sales growth will follow.* However, the sole coordination of

what to do, how to do it and towards which customers' overflows, as the KBIs coordination on activity is not enough to coordinate attention on sales:

"For *example, if you establish a savings agreement with a customer, let's say a colleague establishes 3 agreements for 300 kr. and I establish 1 agreement worth 1000 – then the 900 kr. is better than the 1000. That does not make sense. I mean, I don't add up, because after all, it must be the results on the bottom line that counts at the end of the day" (Financial advisor, Branch X)*

The financial advisor explains how the isolated focus on activity reduce overall sales outcome. The example clearly illustrates how the KBIs, by only measuring the processes of customer sales and services, distort coordination of attention towards sales outcome. Thus, the KBIs are insufficient in guiding the financial advisors towards improved sales performance:

"During the last 10 years, the growth in lending has been around 1.7-2.5%, and now it is 8.5%, and this is not due to a higher number of customer meetings, rather the opposite, we have 1/10 of the customer meetings, but we have a very high acceptance rate, and we are focused on working on the right type of customers. And this is not weighted at all if you look at PERFORM, I mean, if you look at Branch X, they have performed best in the in-depth meetings 9 out of 10 weeks this year, with an average of 4.7 where we have an average of 1.9- 2.5. Based on these numbers, we should deliver half as much as them, but actually we are 6 million ahead of them. So if PERFORM reflected the actual financial results, then they [another branch] should outperform us, but the reality is just the opposite" (Sarah, Branch manager)

Sarah, a branch manager, explains the conditional nature of the operational map. She explains why the KBIs are incomplete in coordination of higher sales growth. This is interesting as it demonstrates how the leading and lagging indicators seek to coordinate the same end: sales growth in different ways. All in all, the framing of the financial advisors contribution, by only coordinating how to perform the activities, overflows as this framing of coordination excluded relevant dimensions of how to achieve sales growth. This resulted in competing suggestions of how to shape coordination with re-design of performance measures.

6.6 Challenging the KBIs: the illusion of leading indicators

As the KBIs unfold in the branches, their framing is challenged as the leading indicators prove to be incomplete in coordinating the financial advisors contribution to sales growth. The KBIs are challenged from excluding important dimensions in providing sales outcome:

"Our measures are customer meetings, and you can have 5 meetings a week without one single sale. And that is not worth much. It might even be that you have prioritized the wrong type of customer" (Alex, Branch manager)

The branch manager exemplifies how the KBIs exclude attention towards sales. However, the KBIs coordinate attention on activity, also customer care activities, which provide high customer happiness but no imitate sales:

"Activity today might not yield results before after half a year or even after a few years. So in that sense, the focus on activity is positive, it produces results over time and we are improving customer relations. There are activities that don't yield any immediate financial results, and given that you spend 10 times the amount of resources to get a new customer than to groom existing relations speaks to the importance of grooming new customer relations" (Financial advisor, Branch X)

Thus, while lagging indicators on sales would provide more attention on immediate sales performance from the customer activity, the KBIs coordinate attention towards grooming future customers. This advantage of the KBIs is how they communicate the importance of long-term value creation:

*"The advantage of PERFORM is that you get credit even if the meeting doesn't result in a sale. PERFORM documents that you have performed customer care, and made a good job of it. It might not be a sale today, but maybe in a month's time" (*Alistair, Director of customer and markets)

The quotation emphasizes how the divisional management views the KBIs as coordinating attention towards activities of customer care, where the value of these activities is subject to a time lag. However, the branch managers experience

difficulties in guiding short term value creation, in terms of selecting customers and activity to focus on, and providing enough attention of sales Therefore, the trustworthiness of the design of the operational map is questioned in some of the branches. Two suggestions of how to re-design PERFORM exemplify alternative ways to shape the coordination of financial advisors contribution to sales growth. The suggestions seek to specify the casual link between activity and sales outcome, by specify further the linkage between customer selection in activity and sales outcome. One of the alternative performance measures was rate of acceptance:

"For example, as regards insurance, we should calculate an acceptance rate in order to avoid just making 100 offers which never come to anything" (Sarah, Branch manager)

The *"hit rate"*, denote the rate of acceptance compared to the number of offers made, which coordinate how financial advisors select customers activity, as the measure make level of activity compared to level of sales transparent. The second suggested re-design was average lending, which was argued to improve coordination of attention towards customer selection in customer meetings:

"A measure which would have exposed this issue rather quickly is average lending- this is one of the calculations I used in this branch to uncover how the financial advisors allocated their effort. Because when I started here, we had a high frequency, but the average was around 70 000, while others had averages of 2.5 million. And of course, this means that the ones with an average of 70 000 are working very hard for low results. So if I could see an average rate on the individual advisor, then I could easily see who we make money on and who among the advisors are unprofitable" (Alex, Branch manager)

The implied proposition is that the design of average lending coordinates financial advisors customer selection towards profitable customers when performing customer activity. Thus, this is suggested as a way to cope with the overflows such as cream skimming and distorted customer selection.

6.7 Re-designing choice of measures in PERFORM: Designing lagging indicators

The KBIs attempt to frame coordination was challenged, as the specification of how to perform key activities as the only way to coordinate contribution to sales growth proved too incomplete. The KBIs way of coordinating financial advisors excluded many relevant dimensions. Thus, the responses as PERFORM unfold in the branches (overflows) modified the design of the KBIs, leading to new meaning of coordination, which is framed both by the KBIs and by the new lagging indicators. PERFORM is re-designed by include lagging indicators on sales performance on the key banking products:

"The sales measures are back; and this is something my region has argued and made a strong case for; because in 2013, we were flying blindfold, without any measures other than activity, and this did not add up…It was a mismatch" (Regional manager)

This regional manager emphasizes the relief of re-designing PERFORM with lagging indicators, expressed as removing the blindfolds when managing the financial advisors in their daily customer sales and service activities. The complexity in performing customer sales and services requires specification of additional dimensions, in order to provide more flexible solutions from financial advisors specific knowledge. The redesign lagging indicators reflects sales outcomes, adjusted for the individual customer portfolios, which coordinate attention on sales outcome from the key activities. The table provides an overview of the performance measures in the new framing of PM.

Dimension	**Metric**
Leading indicators	
Customer meetings	Number of meetings
Phone-calls	Number of phone calls
Customer satisfaction	Customer satisfaction
Lagging indicators	
Credit cards	Number of sold
Insurance (personal insurance)	Kr. sold
Insurance (injury insurance)	Kr. sold
Savings in stocks and funds	Number of sold
Savings in bank	Number of sold
Savings (youth 18-35)	Number of sold

6.7.1 New ideas of coordinating value creation in the branches

The responses in the branches, expressed by the overflows, emerged from how the KBIs specified coordination, which excluded relevant dimension of how to achieve higher sales growth. This demonstrates the complexity of designing leading indicators that point out operational causality in order to specify the activities that predict sales growth. The challenging of how the KBIs coordinate financial advisors in specific ways is interesting as this portray two different ways of how leading indicators shape causality when specifying coordination of value contribution. This also displays how the overflows contribute shaping understanding of causality, and how to coordinate financial advisors performance:

"…And via this processes the focus on financial results is increased. In the beginning we had a very strong focus on activity and the activity standards, but then we realized that we must balance this focus with a similar focus on financial results. There is a better balance in PERFORM now" (Thomas, Chief controller in Division PerMark)

The overflows contribution to the framing of coordination is expressed by the re-design of PERFORM, which expands with lagging indicators. The re-design shape causality, and thus coordination in new ways, by adding relevant dimensions such as sales outcome from activity, as part of what financial advisors needs to know and focus on, in order to perform in desired ways. The lagging indicators add specification of what coordinating is, as the added dimension of sales performance supposedly details the causality between activity and sales results further, by adding the dimension excluded when only measuring on activity.

6.8. Concluding remarks on chapter 6

This chapter has described how the choice to design leading indicators in PERFORM frame coordination in a specific way, which is modified as the measures unfold in practice. The chapter informs my research question by describing how the design choice of leading indicators (i.e. non-financial dimensions of performance) frame coordination of financial advisors daily activities in division PerMark in a particular way. The chapter displays how the design of leading indicators, highlighting a set of key activities (customer meeting, phone-calls and customer satisfaction) is believed to predict desired ends (sales growth). Thus, the choice to design the KBIs shows how the leading indicators seek to specify coordination by pointing out how financial

advisors should perform their job. The financial advisors only need to concentrate on performing the key activities, as this surely leads to sales results. However, the KBI specify coordination of operational activities together with other elements such as IT systems, descriptions of the best practice; customer lists. Thus, the strong trust in only coordinating the means in order to research the ends is influenced by best practices and the operational map. Consequently, coordinating activity involves not only pointing out *what to do but* also *how to do it* and towards *which customers*. This also illustrates *how* conditions such as task knowledge and operational map influences deign of leading indicators, by directing how the KBIs seek to coordinate value creation.

Chapter 6 contributes with detailed account of how leading indicators can be designed to shape operational causality in order to coordinate operational performance. This chapter illustrates how the specific design of KBIs seeks to frame coordination by specifying causality in ways that have received limited attention. In division PerMark, the belief in causality is taken very seriously when making deign choices, so seriously that only the KBIs are designed to coordinate financial advisors performance on sales growth. Yet, as it proves too complex to guide financial advisors performance on sales growth by only coordinating how to perform the daily activities, new ideas of how to coordinate emerge. The KBI overflow, as they are incomplete representations of operational causality, exemplified by the confusion of what to perform, how to prioritize customers and whom the resources should be directed at. Thus, the KBIs are perceived as incomplete in specifying all relevant dimensions of how to coordinate financial advisors performance towards sales growth.

The modified conviction in the causality between activity and desired results is expressed in the re-design of the performance measurement in PERFORM. The added performance measures on sales outcome of activity i.e. lagging indicators frame coordination in new ways: the individual financial advisor needs to know and focus on both activity and sales outcome in order to contribute to sales growth. This demonstrates the complexity of designing operational causality with leading indicators that specifies how to perform activities in ways that predict desired ends. The re-design of how the KBIs coordinate financial advisors is interesting as this portray an alternative way of how leading indicators shape causality between

operational activity and desired ends. This in turn portrays how the overflows contribute in specifying causality, which shapes the framing of coordination.

Chapter 7: Setting multiple performance targets on leading indicators for financial advisors

7. 0 Introduction

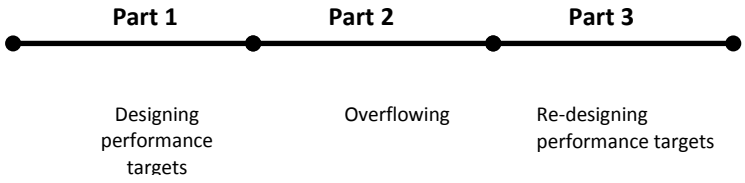
As emphasized in chapter 2, part of designing Performance Management (PM) involves deign choices of how to set performance targets. This chapter traces the design choices made when setting performance targets in PERFORM and illustrates how the design of multiple performance targets seek frame coordination and motivation of the financial advisors in division PerMark. Of course, we are already familiar with the motivating role of performance targets from prior literature. For example, how performance targets shape motivation of individual effort is a much-explored topic. Yet, only a limited number of the ways in which performance targets might specify coordination of operational employees' behavior has been described. This chapter addresses this by illustrating how the design of multiple targets in PERFORM point out how to coordinate the financial advisors in ways that have received scant attention. Of course, my study also mirror already described ways that target seek to coordinate and motivate performance. Furthermore, this chapter uncovers how performance targets seek to specify coordination and motivation of financial advisors, which adds to the meaning framed by the first design choice studies in my empirical analysis – namely the choice of leading indicators (KBIs) described in chapter 6.

Chapter 7 contributes with more insight to the practice of designing performance targets for operational employees, by providing a rich account of surprising combination of multiple performance targets in PERFORM. First, a somewhat unconventional design choice is to set multiple target levels on the same performance dimensions. The complexity in the operational context made designing target level difficult, wherefore multiple targets are set in order to specify coordination and motivation of financial advisors. Thus, not only one but also multiple targets were attached to each of the KBIs. The fact that the financial advisors should navigate towards two or more targets on the same performance dimension shaped the framing of coordination and motivation. While designing multiple targets levels might be a

relatively common PM design in practice, such combination of multiple targets for operational employees has not received much attention in research.

Furthermore, a particular interesting design choice among the multiple targets was the design of individual threshold targets (TT), which communicate the minimum required performance level on number of customer meetings and number of outgoing phone calls. The TT specifies new conditions of when performing the key activities leads to desired sales growth, as the TT specifies *how much* financial advisors need perform along the KBIs, as a minimum, in order for the activity to contribute with improved sales outcome. The choice of TT, as opposed to a target representing the stretch level of performance, has to my knowledge not received much attention in the literature. In this chapter I study how this design choice proposes to frame coordination, but also how the attempt to frame minimum level of activity meets resistance, which leads to modification of the target design. This analysis provides more insight to the impact of various types of performance target designs in practice.

The analysis starts with the processes of designing multiple performance targets to the KBIs, compromising the interesting combination of threshold targets (TT), communicating minimum level of performance and benchmarks (RPT), and communicating maximum level of performance. The analysis also show how the TT and RPT overflow in their attempt to coordinating and motivating financial advisors, as setting targets on activity level is unreasonable due to uncertainties in operational day-to-day. New ways to coordinate and motivate higher level of activity emerge from re-designs: 1) TT is redesigned into a dynamic threshold target, 2) which is combined with team based relative performance targets, and 3) personal sales targets (PST). The modified design choices seek to point out how to coordinate and motivate in new ways.



7.1 Designing multiple performance targets on individual performance

The choice of setting performance targets to the KBIs resulted in multiple target design, involving to define multiple levels of performance on the same performance dimensions. The threshold targets (TT) define the minimum level of *number of customer meetings*, *number of outgoing phone calls* and customer satisfaction to perform. The benchmarking (RPT) define the highest achieved level of performance on the *number of customer meetings* and *number of outgoing phone calls*. The combined design of TT and RPT on the same KBI is quite interesting, due to the characteristic of the two target designs. The following quota implies the how the combined designs of the two targets add to the already established motivating and coordinating roles of the KBIs:

*"The targets define some leading structures of how to achieve a more proactive approach towards the customers...This is related to internal processes identifying task that can be downplayed so the finical advisors prioritize more time to perform customer activities... So PERFORM is designed to link this (long term goals) to the operational day to day activity, if only I have a focus on this task or that task" (*Paul, Internal consultant in Division PerMark)

As emphasized by Paul, the design of multiple targets is in order to specify the coordination of activity produced by the KBIs where the targets further specify how to coordinate and motivate focus in the day-to-day activities, which are in line with the long-term goals. The following specify the two design choices in more detail.

7.2. Designing threshold targets (TT)

A particular interesting, and somewhat surprising, choice of targets design is the TT, which communicate the minimum level of expected performance potential on customer meetings, outgoing phone-calls and customer satisfaction. It is quite unconventional to design targets that inform of the floor level of performance, rather than targets that communicate the expected level of performance (expected performance potential) or even stretch level of performance (desired performance potential). The TT is designed as an individual target that communicates the minimum level of financial advisors performance on KBIs

"Q: So you have designed a common threshold level for everyone?

A: Yes, we decided that on a workshop with the financial advisors…
Q: And that applies for all the different departments?
A: We have decided to have one region first, that is quite big, and then we trust that this region is not that different from the rest, so we have decided to use the threshold which was decided in the workshops – and they defined the threshold targets and we did not say anything, just accepted the levels "(Thomas, chief controller in Division PerMark)

The financial advisors in the workshops defined the TT levels, respectively 5 customer meetings, 10 outgoing phone calls each week and a more informal TT on customer satisfaction rating at or above 6.5 out of 7. It is quite different to design target of the minimum level of performance in contrast to targets that actually define the desired level of performance on activity:

"It is because we belie it is this type of activity that creates most value, as a financial advisor you get a lot of phone calls, you answer sms and mails, so this is the daily operations, and it is in the operations that these are the most important value drivers.. Therefore, for all financial advisors, we set a minimum standard on this activity" (Alistair, Director of customer and markets)

The explanation of choosing TT is that the TT directs attention to the minimum level of effort expected to be allocated to the activities measured by the KBIs, as these activities are viewed as the activities that create most value. Thus, by setting a minimum level on how much to perform, the TT specify how to prioritize these activities, at least at the level sufficient for the activities to contribute to achieving the desired ends. This way, the TT specifies how to coordinate financial advisors by communicating conditions of operational causality. The TT detail how much to perform, as a minimum, to ensure that performing the key activities actually contributes to sales growth. Also, the design of TT as opposed to target designs that set average expected level or the top level of performance, reflect ideas to coordinate by allowing some slack in performing the tasks. The proposition is that by doing so, the TT provides space to learn how to prioritize between activities and planning of weekly activity level:

"No, it is because… it is important to focus on the financial advisors development and not just the number of meetings performed" (Kathy, Branch manager)

Kathy explains how the TT is set to allow focus on development of competences that in time benefits value creation, as this development leads to higher frequency and quality in the future. Furthermore, the TT also educates the financial advisors inn planning of activity, because in order to meet the TT, the financial advisors must improve routines of planning of workweek activity (customer meetings, out-going phone calls). Thus, the TT design reflects ideas of guiding financial advisors towards a higher performance level; as the minimum required level of performance allow "slack" to learn.

7.2.1. Setting of Threshold level on the key activities

Even if the TT communicates the minimum level, the design of "correct" minimum level of key activities was difficult. This is explained by Paul, an internal consultant, who outline the idea of performance targets in terms of exploiting branch resources with PERFORM:

".The targets are necessary for us in order to pay attention to how we are performing on the key activities...and then we can ask: are 5 customer meetings a week an adequate level? Or should a financial advisor perform 20 meetings a week? If it is the customer meeting that is the most value driving activity, maybe the target should be 20. That, however, requires knowledge of key tasks and task we can remove from the financial advisor job…" (Paul, Internal consultant Division PerMark)

Setting performance targets seems to produce more questions with regards to defining adequate performance level on the key activities. Thus, designing relevant performance targets on the KBIs require more knowledge with regards to how to guide appropriate trade-offs between operational tasks. This compromised information generated from workshops:

"Yes, we organized workshops, I think it was in February, where we gathered the financial advisors and branch managers we perceive to be the top performers, and then we conducted group interviews focused on learning what it is that these

individuals do in order to perform so well. And then we formulated best practices in PERFORM, which is the benchmarks that everyone is evaluated against" (Julie, HR Director)

The top performing branch managers and financial advisors were asked to communicate their task knowledge i.e. know-how such as typical work-day routines, including level of activity on the key activities, which was used to articulate knowledge of minimum level performance for financial advisors:

*"we analyzed a lot on the customer processes, we held several workshops with groups of representatives, where the workshops worked on mapping what it was that we used time on" (*Paul, Internal consultant Division PerMark)

The TT level communicates minimum level of activity in order to be performing the key activities to a level that contribute to increased sales growth. Thus, the TT force planning and prioritizing sufficient resources to be able to perform sufficient level of the key activities. Consequently, the TT contributes to coordination by specifying prioritization between multiple activities, by informing of their importance and force planning of weekly activity in order to reach the weekly minimum activity level.

7.2.2 The choice to design threshold target

When designing the TT, there was quite a lot of discussion regarding the appropriate level of the TTs. Thus, designing TT rather than designing performance target that inform of expected or stretch level was not without debate. For example, the alternative to designing a stretch target where one suggestion was to set the individual target based on the average performance level of the top 20 percent. Yet, the chosen design was to set TT on the KBIs due to the complexity of defining expected performance level on activity across all financial advisors. This was perceived as too dysfunctional to set stretch level targets on the key activities. Also, Sarah, a branch manager, explained another suggestion:

"Defining a minimum level of activity for the financial advisors, which states that we expect you to lend out this and this amount of kr., where the level reflected the where the cost of having the financial advisor at work break even. I mean… this is how much you must perform to break even, and for me to justify having you here at your job"

(Sarah, Branch manager)

Here the suggestion was to set TT at the level of break even, meaning that the TT should inform of when the financial advisors have contributed enough to cover the cost of their employment. Thus, this target would inform at what level financial advisors contributes to value creation for the bank. However, there are some clear arguments of why it was chosen to set TT and not stretch targets, expected performance targets or even breakeven targets:

"I have said this many times, my goal is not that PERFORM provides 75% growth, I want 25%, because I do not believe in campaigns: If you are to run 1000 m run on a permanent basis, you cannot keep it up - but this is more about getting the organization to take a small step towards improvement" (Alistair, Director of customer and markets)

The TT coordinates incremental improvements across all financial advisors, by propositions that the TT guide all employees towards consistent higher levels of activity measured by the KBIs. The threshold level of the TT is argued to coordinate more durable improvements in activity levels, even among the lower level performers. Furthermore, the complexity of setting adequate targets on activity in complex operations also made designing minimum level more appropriate, as the TT is perceived to allow balance between tasks at operational level:

*"I think that the current targets in PERFORM might seem, well not directly over-ambitious to make an understatement, so I think they could be set at a more stretch level... but that requires us to be clear on: it actually is this we should perform on, by freeing time on that…and if we need to reach even higher levels here, we must be able to balance that "(*Paul, Internal consultant Division PerMark)

It is clear that even setting a minimum level of performance is complex and involves discussion of what that minimum level should be. However, it is also clear that the choice of TT is viewed as an appropriate design, as setting more stretch targets requires more clarity of the trade-offs between the many tasks at operational level.

7.2.3 Coordinating common understanding with TT

An articulated proposition of setting TT in PERFORM, was how the TT is suggested to facilitate processes of dialog and communication of learning:

"I think it is dangerous just to keep going with the targets we have defined, completely uncritical and state that" you just have to perform", but the process in which we actually start to discussing what the targets means- that is the value" (Alistair, Director of customer and markets)

Alistair highlight how a proposed value of designing TT is that the value of setting targets emerges from the dialog of making sense of the meaning of the target design Thus, TT contributes to framing coordination, by produce a common understanding of what acceptable level of activity is:

"Well, best practice customer activity involves the key steps of the advisory processes, of course adjusted for the needs of the customer... so it's a check list…you need to ensure that you have a good dialog with the customer, and that means to follow the identified steps in the best practice processes. We believe that these steps are the best way, which we learned in our market research. This is how our customer says they want to be cared for by us...eh, and we want the financial advisors to perform that standard every time. …" (Julie, HR Director)

A market report from a customer questioner sent out to the banks current and potential customers are used to inform of the minimum standard necessary to meet customer preferences The HR director explains how the market report is yet source information used to design of adequate performance targets. Setting TT facilitate a more common understanding of minimum required performance level, which can be used to reduce variance in current performance level in customer activity.

7.2.4. Specify level of activity on KBIs with TT

In addition to the role of the KBIs in communicating the operational map, denoting what to do, how to do it and towards which customers to focus on in order to produced desired sales growth, the design of TT contribute to coordinating this communication, by specifying the minimum level of effort on performing the activity:

"Well, I mean, we are not stupid, the sales outcome is the final goal, but we cannot lose our focus on production plan right? It has to create something more, and this is why I talk about the top line and not the bottom line… many in our industry are obsessed with the bottom line, but in my view, what actually cerates sales is to focus on the top line.. Many are blinded by the bottom line, by setting targets such as 500 000 or 1000 000, producing a focus on result instead of the activity – but the result in a customer marked comes from quality in activity "(Alistair, Director of customer and markets)

However, the contribution of the TT in specifying the operational causality with attention towards minimum level of activity is perceived to be somewhat different than how the KBIs specify operational causality. Setting TT involves guiding minimum expected level of performance on customer activity in order to make this activity predictive of sales growth:

"It removes some of the focus on sales, and to communicate that the sales will automatically show if I perform the activities as best as I can, then the results are generated. This is the opposite focus than earlier, and to be frank: I think it's is correct to remove the focus on sales, as long as the sales are generated as well" (Julie, HR Director)

As Julie emphasized, the TT contribute to framing coordination by specifying causality with the minimum level of activity to achieve the desired ends. Also, the TT does so, without removing attention from how to perform the key tasks, defined by the KBIs. Thus, setting TT is suggested to supplement how the KBIs seek to coordinating the financial advisors contribution to value creation.

7.3. Designing Benchmarking (RPT)

The second target set on the KBIs involves relative performance targets (RPT). The RPT denotes benchmarking the financial advisors activity level on *the number of customer meetings* and *number of phone calls*. In contrast to the TT, who inform of lowest level of activity, the RPT communicate how good performance level should be, by visualizing highest achieved level of activity. Thus, the multiple targets on the KBIs are quite contrasting, as the RPT denote the desired level of activity to strive

for, denoting the level of activity that each financial advisor ideally should be performing (to be the best). This is in sharp contrast to the TT. As emphasized by Paul, the internal consultant in a coffee break, benchmarking is a way for the division PerMark to learn which level of activity is "good enough". Thus, by visualizing maximum level of performance on the KBIs, the RPT also guide how to set expectations to overall performance level.

7.3.1. Setting RPT to communicate desired level of activity on the KBIs

When designing the KBIs in PERFORM, assumptions of casual relations between activity and sales outcome where articulated. However, part of communicating operational causality involves guiding prioritization among the key activities. Thus, previous data on frequency of meetings and sales results was used to establish more knowledge of how level of activity on the KBIs related to sales outcome:

"what PERFORM communicates is that by increasing the level of activity on customer meetings and phone calls, the probability of generating sales increases as well…" (Molly, Director of Division PerMark)

The assumption is that the higher frequency of activity on customer meetings and phone calls produce higher potential for growth in sales. This assumption is based on the statistical correlation between level of activity on meetings and measured sales outcomes. Figure 3 illustrate the two graphs that Alistair, the director of customer and market division showed me under the second interview in December 2012, where we talk of casual relationships between high frequency of activity (number of meetings and number of customer phone calls) and sales outcome (sales in NOK).

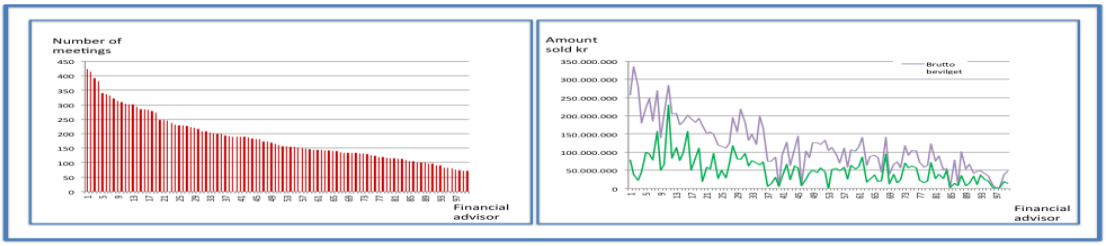


Figure 3: Casual relation between frequency of activity and sales in kr.

Designing RPT is viewed as a way to learn more of the performance potential, by guiding how "good" one could and maybe should be at performing high activity. Thus, the RPT motivate higher frequency in an almost normative way: Look, this is the level of activity that the best performers deliver- why don't you perform that level

of activity? (General discussions with Alistair and Molly). Thus, one of the arguments of combining the TT with RPT was that by designing RPT, it is possible to motivate higher levels of frequency on the customer meetings and outgoing phone calls, as the RPT produce attention to the importance of performing as high levels of activity as possible.

7.3.2. Designing semi-transparent benchmarking of performance level

In contrast to the individual design of the TT, the design of the RPT is by nature collective target that stimulate competition among compared peers. However, it is chosen to design the RPT with semi-transparent comparison:

"A: yes, you do see how you are ranked compared to the others in the bank, but you cannot see the name of the others, just where you are just some pillars, and that is anonymous
Q: but you don't want the names to be transparent
A: No… maybe after a while that we want to have the top ten officially, but that is something we must think about, and let the organization settle with this design for now" (Thomas, chief controller in Division PerMark)

The design of semi-transparent RPT reduces some of the competition of the RPT, as the lower degree of transparency reduce some of the performance pressure on individual performance level:

"we want long term effect from this, and then I mean long term, and therefore our expectations must be right, and we reflect on what is it that we do now… to work in an industry like this, there are so many factors in operational day-to-day it is very complex to work as a financial advisor in a bank, you need knowledge of insurance, lending, credit and general personal finance, as well as funding, stocks, and future investments, and then you need to know about the children, family, youth - it is very difficult" (Alistair, Director of customer and markets)

The quota explains why semi-transparent RPT is chosen, as too much competition beneficial in complex day-to-day operations. Thus, full transparency of RPT was perceived to harm the working environment in the branches:

But I do suspect that a more competitive culture would emerge, with more individual focus, if we put the name on the rankings... in my opinion I have difficulties of seeing how putting the names on the ranking will do any good. What do we gain by naming the winners and the losers? It seems much more constrictive to give you an idea of where you fit in the total picture, and I think that is a sufficient pressure to perform for most people" (Thomas, chief controller in Division PerMark)

The RPT is designed with semi-transparency to avoid pointing out winners and losers, and reduce the potential of creating a too competitive culture.

7.3.3. Coordinating and motivating activity level with RPT

The choice of designing RPT was the attempt to specify how to motivate higher levels of activity on the KBIs. The RPT is suggested to motivate higher intensity by exploiting the intrinsic desire to become the highest performer, which is perceived to exist in a "sales organization". Setting RPT is associated to stimulating motivation from this drive, by visualizing top performance:

"It is amazing, this human drive to be the best. You know this drive to win, and I think it is an amazing thing to have in an organization, because people want to succeed and that in itself is an important driver of performance, the fact that people want to succeed…and, in a performance culture, this is a driver that we should take care of, you must never take away the feeling of being allowed to be the best.."(Alistair, Director of customer and markets)

Implied by the Alistair, the director of the customer and markets division is that setting RPT stimulates the intrinsic motivation to be the best. The assumption is that RPT visualize top performers, which motivate all peers to provide a higher level of effort on the measured performance dimensions. By visualizing maximum level of performance on the KBIs, the RPT also guide how to set expectations to overall performance level. Also, visualizing top performance might uncover how to adjust current routines to produce performance improvements (Interview with Paul, the internal consultant).

7.4 Overflows from the design of performance targets

The design of multiple targets levels on the same performance dimensions

compromised the TT and RPT, which make out an interesting combination. The branches challenge how these choices of targets on the KBIs seek to coordinate and motivate the financial advisors, as the setting targets of the level on activity produce tensions due to the uncertainties in operational day-to-day. Thus, the targets are perceived as unreasonable. For example, the TT overflows by distorting flexibility towards unforeseen occurrences, dynamic workflows and variance in customer needs. Furthermore, the RPT overflows by reducing cooperation and thus, hamper provision of customer services. The next describes in more detail how the multiple target of TT and RPT overflow in division PerMark.

7.4.1 Neglected coordination towards sales growth

The targets are suggested to specify how to coordinate and motivate all financial advisors to contribute to higher sales performance, by pointing out higher level of activity on the key activities. However, higher frequency of activity does not always correspond to higher sales performance

"A: To book a meeting does not have to be anything more than say "hi", or "lets meet Thursday at 12, you bring your insurance papers so we can go through them, or maybe even just call the customer to wish them merry Christmas"
Q: But besides focusing on a good meeting – what else does it take to realize a sale in your opinion?
A: Well, here I do differ from PERFORM- because in PERFORM the focus is on preparation, preparation, preparation – that is the key to success in this model. If you are well prepared you will perform a good meeting, it is as simple as that. But I focus to work towards the sales, in my branch no meeting is performed unless it leads to sales, but we have to focus on sales. You can hear people talk of: I sent out this offer last week, I think I got it or I don't think I got it...damn it! This is what I look for – are you really working for it or just almost... And this is different than in PERFORM, because in PERFORM it's enough to only having the meeting. And the customer might find the meeting nice, without considering buying a product...When I worked as a financial advisor I thought to myself: don't spend time on the customers without any sales return, because this here is about finding the activity that leads to more money for the bank "(Sarah, Branch manager)

The branch manager, which was head hunted from another bank due to her talent within sales, emphasize how the targets on activity level overflow, by excluding the focus on sales outcome. A good meeting is not the same as a meeting that end in sale, wherefore sales performance is partly excluded by current target design in PERFORM. Furthermore, the design of TT and RPT exclude the extraordinary effort that comes from target commitment:

"A: What is lacking here is something to reach for... we lack...you know, the feeling of: Damn it! We are only short of 5000 to make the target... this type of feeling is completely missing right now
Q: But you do have the threshold targets?
A: Yes, but that is only target on activity level, set at 5 customer meetings. And that is completely nonsense. I mean, look at Annie (a financial advisor), since she has spent 9 days at another branch to help out, she has the drop in post in our branch on Thursday, which leaves her Friday to complete 5 meetings" (Sarah, Branch Manager)

The current design of TT and RPT is described to lack of motivating role due to low commitment, which is stimulated by ex-ante set targets on expected sales performance. However, not only does TT not motivate extraordinary effort on sales outcome, but it is also misinforming of actual performance level, as the TT is not flexible towards in-time occurrences (such as helping out other branches in sickness) or work flow such as the drop in customer post, which is rotated among the financial advisors. Thus, the TT neither motivates nor coordinates planning of higher activity level sufficiently.

7.4.2 Misrepresenting level of activity with the TT

In extension of the highlighted low flexibility towards in-time occurrences and different workflow processes in the branches above, the fixed level of the TT overflows as the TT do not coordinate more equal levels of activity among the financial advisors. The TT does not reflect the influence of variance in customer portfolio, which makes a norm level of weekly activity misinforming of real-time activity level. Therefore, the weekly TT is dependent on the composition of the financial advisors' customer portfolio and unforeseen occurrences. For example,

certain customer compositions make the TT of 5 meetings easier reachable than others. As one financial advisor remarks regarding differences in performance on the TT:

"..The variance could be due to many things…It could reflect my lack of competence or it could be due the composition of my customer portfolio. For example, my customer composition means customers with large loans..." (Financial advisor, Branch X)

Another factor that influences the specificity of the TT is variance in specific knowledge across financial advisors between various banking products to sell in customer meetings and phone-calls:

"*What is a bit difficult in PERFORM is that some are very good at financing but not good at insurance, and how does one get the complete picture? Because if I have worked with insurance for 10 years and spend 90% of my time on insurance and make great results on this dimension, but poor results on financing or saving"* (Financial advisor, Branch Y).

The specific knowledge within different areas is due to specialization advisor responsibilities until 2010. The financial advisor describes a general perceived unfairness of the TT, suggesting that the conditions of setting specific targets at individual level is more flexibility towards individuals customer portfolio and specific knowledge.

7.4.3 Reduced cooperation from RPT

The design of the RPT, to coordinate knowledge sharing of expected performance level, as well as learning between high and low performers, distorts other types of knowledge sharing, such as cooperation. The individual competition overflows as the benchmarking reduce cooperation in-between the financial advisors in providing customer service and sales:

"*Would you say that cooperation is important to you in your job?"*
"Yes, I would. We often experience cases which are important to discuss, if there are

difficult issues, and it is important that we dare to talk about it, to discuss it and to admit that you cannot always do everything by yourself" (Financial advisor, Branch Z).

The lack of cooperation reduces the overall value creation in the work processes, as cooperation is important in facilitating value and service to the customers. The cooperation that shares specific knowledge between different *experts* is crucial for providing high service in customer interaction, which increases the likelihood for more sales:

"It's a bit problematic that the ranking functions in a way where we don't actually exploit each other's competences sufficiently. It would make much more sense that – say if you are good at savings and I at financing – we then work together on this basis instead of both of us spending a lot of time on being best at financing and savings individually. This is what the system does. But I need to say that my manager is well aware of this, and instead of trying to pressure everyone to reach for top 20, his focus is on our exploiting and using one another" (financial advisor, Branch X)

For example, as emphasized here, cooperation is important to coordinate type of specific knowledge with regards to the complex banking products, or customer solutions via discussions. The coordination of the types of specific knowledge is hampered by the design of the benchmarking targets, reducing exploitation of specific knowledge in customer solutions. Another financial advisor explains how the time to engage in dialog is reduced:

"Do you find that the level of cooperation between you has changed?" "Yes, I'm much more focused on myself. But we are still a team, and I guess that some of the change in cooperation is also due to the increased workload. So we simply don't have as much time for discussion among one another anymore" (financial advisor; Branch Z).

The RPT overflows from individual focus and increased "work load" from more pressure to perform, which all in all reduce time and interest in engaging in problem solving dialog with colleagues. Consequently, the RPT lead to down prioritizing

cooperation, distorting customer value, as services is provided slower and risk of lower quality in customer solution due to lack of dialog between financial advisors.

7.4.4 Reduced motivation from RPT

The RPT, introduced to motivate higher intensity of effort from communicating maximum level of activity, overflow as the communication of maximum level of activity reduce motivation. The transparency of top level of performance, evoke feelings of failure:

"In PERFORM, we are measured against the top 20 performers, but regardless of how good you perform compared with your previous achievements last year, last month, no matter how much you have developed you own performance or performed, you have red lines and squares all over the screen, and I find that highly demotivating. It is demotivating because I cannot reach that level, the level of top 20, no matter how well I perform in terms of myself, I am not good enough. It feels a bit like plying in the little league but being measured against the Ivy League" (Financial advisor, Branch X).

The RPT frame motivation with individual competition, which overflows as competition reduce the motivation of the middle and lower level performers'. The transparency of maximum level of performance leads to low self-confidence and feelings of failure, rather than inspiring the financial advisors to become the best.

7.5 Re-design of performance targets: designing flexible performance targets

The fact that the financial advisors should navigate between two performance targets on the same dimension of activity shaped how the targets attempted to frame coordination and motivation. The branches challenge the design choices due to the uncertainties in operational day-to-day which makes the targets set on activity unreasonable. The complexity in the operational context makes the target levels on activity overflow, as their specification of how much to perform of activities excluded other relevant ways to motivate and coordinate growth in sales. For example, the lack of performance target on sales outcome excluded focus on level of sales from the performed activity. Thus, the responses in the branches (overflows) as the TT and RPT unfold into practice modified the targets, leading to new meanings of

coordination and motivation, which is shaped by the dynamic threshold targets (DTT), team-relative targets (TRPT) and personal sales targets (PST).

7.5.1. Re-designing the TT: Dynamic threshold target

The TT was designed a fixed minimum level of activity on the KBIs across all financial advisors. However, TT produced frustration due to unforeseen occurrences in daily operations, different compositions of customers in the customer portfolio and variances in financial advisor specific knowledge. Thus, the TT led to feelings of unfairness by misrepresenting individual effort level in work processes, exemplified by the example of Annie told by the branch manager Sarah in the quota above. More flexibility is suggested to lead to higher quality in activity:

"I mean...It is impossible to standardize a customer meeting, I mean, the follow-up question is dependent on the answer of the first question. The meeting is about competences not standards" (Tom, Director of performance management)

The unpredictability of customer meetings, needs and preferences lead to distortion from the fixed minimum level of activity each week, as the TT standard of level of activity removed priority of planning for "good meetings". Thus, the TT distorted coordination of how to provide customer value, as the complexity of various customer needs requires flexibility towards in-time knowledge to meet customers' compositions of needs. Consequently, these overflows resulted in redesigning the TT into a "dynamic "threshold target (DTT) that defines personal minimum level of activity each week:

"Well, you can say this is a basic standard of 5 in-depth meetings and 10 phone-calls, and then the financial advisors can define own standards of what they expect to achieve the coming week, and this will vary individually" (Regional manager, region X).

The DTT denote flexibility in defining personal minimum level of activity, by reflecting adjustment in accordance to individual's specific knowledge, customer needs and customer compositions. The DTT coordinate minimum level of activity, but adjusted for variances in customer needs and financial advisors' specific

knowledge:

"Q: So who is setting the targets, the financial advisor?
A: They set their own targets...
Q: Are they different?
A: Well, you do have the standards which still is 5 customer meetings and 10 phone calls, but then the financial advisors set targets corresponding to what they think they will achieve next week, and that might vary
Q: Could they set a target below the basic standard?
A: Yes, they can... and that is adjusted to various things, as I say, if they work three days that week, well, then the target is easier.." (Kathy, Branch manager)

DTT adjust the threshold level in accordance to personal work weeks which are subject to emerging occurrences, changing work processes and in-time knowledge of customer needs, by setting personal threshold levels each Monday. The DTT coordinate how to plan individual processes of customer sales and services the coming week.

7.5.2 Re-designing RPT: team relative performance targets (TRPT)

An interesting re-design of the RPT is the team-based benchmarking (TRPT). The RPT overflow as the communication of maximum performance level resulted in low self-confidence among many of the financial advisors. The re-design modify how communication of maximum performance level is communicated from benchmarking, by focusing on team-level:

"It is the entire performance of the team – always the team that I focus on. I focus on what we achieve together as a team and how we can support each other in performing in the best possible way" (Alex, Branch Manager)

As Alex emphasize, in the branch meeting, the focus is always on the benchmarked performance of the team. For example, one branch manager explains how she selected team information from PERFORM, and focus on how the team can help each other perform:

"I only focus on the total number of customer meetings, total number of outgoing phone calls and branch performance... I am super focused at team level and how we

can reach our targets together, by making everyone the best version of themselves" (Kathy, Branch Manager)

The branch managers do consciously only look at the aggregated team performance, and clearly signal that her force is on these numbers to her team of financial advisors. The reduced motivation, opportunistic behavior and lack of cooperation in complex customer cases produced tensions from the RPT, re-designing it into a team-based RPT. Sarah explains the common focus on team benchmarking instead of individual ranking among the branch managers:

"I think that the foundation in succeeding with sales over time is trust, positive work environment where everyone wishes to see everyone else succeed. Where one protect and appreciate the value of teamwork and cooperation, and this is not what is promoted in PERFORM. Because in PERFORM, if I had been a financial advisor, I would have just taken everything myself and only focused on delivering high numbers. And that would have created quite a lot of discomfort and competition with my colleagues, and I would not be sharing, which would have resulted in delays in servicing the customers, as you would have kept all activity for yourself instead of sharing the work load across advisors" (Sarah, Branch manager)

Thus, Sarah emphasized team-based ranking to coordinate and motivate cooperation across the financial advisors in providing high services levels and more sales. The branch managers modify the RPT into a relative team-performance target (TRPT), comparing a team's performance relative to the other teams. The TRPT is based on the measures: *Total number of customer meetings, total number of outgoing phone calls,* however, the TRPT is also expanded by result measures, producing TRPT based on the measure: *total branch performance*.

"So they are very much as team, and very focused on how we as a team can beat our internal competitors, such as branch X and Z, but also our market competition such as DNB and others." (Thomas, chief controller in Division PerMark)

Ultimately, the redesign of team-level competition produces higher individual effectiveness in work processes as this internalizing cooperation in the framing of individual value contribution:

"We have huge focus on full transparency at branch-level, because we believe that this motivates, I mean, we have seen that for example branch X is very focused on beating branch Y" (Alistair, Director of customer and markets).

The design of the TRPT frames coordination and motivation of high performing teams, rather than high-performing individuals. This re-design is a gradual re-design from the branches, which gradually change the coordinating and motivating role of performance targets, by re-designing targets that motivate strong teams instead of individuals.

7.5.3 Designing performance targets on personal sales outcome

Yet another modification, due to the response produced in the branches, is the choice to design targets on sales outcome. The sales outcome targets mirror the re-design of performance measures with lagging indicators on the dimension of sales. The overflows leads to yet modification in design choices, by the setting of performance targets that specify *how much* financial advisors are expected to sell, based on their activity:

"Q: so you say that even if you don't get five meetings a week, you can still produce high sales results?
"A: Yes, I mean look at the branch statistics. Alex has an average of 4.7 meetings a week, and I have an average on 1.9, but then again, my sales result are twice the numbers that Alex have... so then it makes you ask, what is it that benchmarking level of activity actually stimulates? Would it not make more sense to have a threshold on sales number- we expect you to lend this amount annually…" (Sarah, Branch manager)

The sole focus on key customer activities in the TT and RPT overflowed by excluding sufficient specification on expected level of sales outcome from the activity. The branch manager explains:

"The part I'm most skeptical about is the argument that high activity creates results, because more often than not, this will produce the wrong results, taken the group of

employees we have in the branches. We are not armed with 175 financial advisors at Victor's level; the average financial advisor is at a totally different level…" (Kathy, branch Z).

Victor is the financial advisor that performs with the highest sales outcome in the region. Yet, not everyone makes a customer meeting into a sales meeting, making the coordination of activity questionable. Thus, sales must be visualized in added in PERFORM:

"The sales targets are introduced in PERFORM- and that is something my region has argued strongly for, because in 2013, we were flying with blindfolds, without any targets, besides activity targets, and this did not add up…It was a mismatch" (Jon, Regional manager)

The regional manager Jon underlines how the re-design to expand with target levels on sales is welcomed at branch level, as it was perceived to be driving with blindfolds without benchmarking on sales result. As a branch manager added:

"We must be informed of what all this activity actually produce in kroner and øre, otherwise how can we know how to adjust and focus activity... what works and what don't work?!" (Sarah, branch manager)

It is clear that specifying expected sales level from activity adds aspects of coordination, wherefore setting sales targets is proposed to specify how to coordinate and motivate financial advisors. The next will describe the design of sales-based performance targets, as well as the process of setting the target level. Setting targets that specify the level of sales potential based on the level of activity on customer meetings and outgoing phone calls, seek to specify the link between activity and results, and is proposed to improve level of sales from activity. This reflect the uncovered contingency of the causality between activity and sales outcome, where it is believed that designing sales targets, that specify expected sales based on activity, improve coordination of causality

7.5.3.1 Designing Personal sales targets (PST) on difficult to sell products

The setting of performance targets on sales (PST) is made with a twist, as the PST is

designed to coordinate the expected performance potential on difficult to sell products. This gives the sales targets a distinctive way of coordinating and motivating financial advisors sales performance, compared to setting sales targets on all of the lagging indicators. Furthermore, the PST is designed to coordinate individual financial advisors sales potential within *insurance*, *savings* and *credit cards*, based on their activity, wherefore the PST is set from participative processes:

"My figures on finance and lending are high, yes, among the highest. But as to savings, I am at the opposite range. This could reflect my lack of competence, or it could be due the composition of my customer portfolio... for example, my customers have big loans." (Financial advisor, Branch X).

The financial advisors explain how variances in the expected sales level might occur, due to multiple factors. Thus, when setting PST as expected sales potential, a participative process was necessary to include this type of specific knowledge in the target level. Furthermore, the PST specify coordination of financial advisors sales outcome, explained by Thomas, the chief controller, who describe the idea behind the design choice of the PST, and how the design choice is linked to coordinating attention towards the broad scope of products, when most customer meeting are performed with the basis in lending:

"We experience a significant run of customers applying for loans, so the basic motivation for the customer to book a customer meeting is to get a loan from the bank. Therefore, we don't need to push sales on loans, but this requires us to become much better at make customer aware of the other banking products we can offer in the meetings that the customer book for lending"(Thomas, chief controller in Division PerMark)

The PST specify how to coordinate attention to sales on banking products by focusing financial advisors attention on difficult to sell products. Thus, as most customers enter the meeting with a lending requirement, it is more important to emphasize the other products, to balance attention towards tem in decisions. The PST specify how to coordinate attention towards sales of key product groups, and thus, balance the easy sell of loans with more difficult sells of other products. Similar to the design choice of

the KBIs, the design choice of the PST is made somewhat "distorted" in order to counter-balance a distorted attention towards lending, somewhat neglecting other key product groups. Thus, the PST coordinates sales in customer activity in a new way. In addition, the PST also specifies how to motivate financial advisors performance level by producing commitment via the "target plan":

"Facilitating the development of the performance of employees within the boundaries of the job, is a matter of defining relevant targets in a process of establishing ownership for the individual employee, you have to envision a target plan from you get the target, to your realization and evaluation thereof, I mean performance is not a consequence of defining the target alone, we must also work with sub-targets, with the activities and initiatives necessary, what does it take to reach a target- this is about making a plan, about committing to the target" (Alistair, director of customer and Markets).

Alistair explains how the design of PST specifies motivation, by producing commitment to the target level. The PST specifies new an aspect of motivation, by proposing that motivation is personal commitment to achieve the PST.

7.5 Concluding remarks on chapter 7

Chapter 7 enlightens my research inquiry, by portraying how the design of performance targets contributes in specifying the coordination and motivation of financial advisors in new ways. This chapter contributes to research on performance targets, by illustrating 1) design of *multiple targets*, denoting multiple performance levels on the same performance dimension, 2) the design of threshold performance targets, denoting defining the minimum level of performance, and 3) how target designs contribute in specifying coordination of operational employees in ways that have received scant attention in research. First, multiple targets were design to each of the KBIs, involving the design of multiple target levels of performance on the same activity. The complexity in the operational context makes designing target level on activities difficult, wherefore multiple targets are designed in order to specify coordination and motivation of employees However, because employees should navigate towards two or more targets on the same performance dimension, this design choice shaped the framing of coordination and motivation in interesting ways.

Second, a particular fascinating design choice included in the multiple target design was the design of TT. The TT set the minimum required performance level on number of customer meetings and number of outgoing phone-calls, and thus, specifies new conditions of when performance on the key activities leads to desired sales results. The TT specifies *how much* financial advisors need perform, as a minimum, in order to contribute with improvements in sales growth. Thus, coordinating operational employees contribution to value does not only involve to specify what activities the financial advisors needs perform e.g. customer meetings and telephone contact (which the KBIs provide), but also *how many meetings and phone calls* they need to perform in order to contribute to sales growth. Thus, the design of the performance targets seeks to provide more information about what desirable behavior is. Furthermore, the TT was combined with RPT in order to communicate the importance of high frequency of activity. The RPT specify motivation of financial advisors as the desire to become the best, stimulated from competition among peers. Thus, designing targets is not just a further specification of what to do (coordination), as to see a specific target (number) may also motivate higher effort intensity compared with just knowing about the performance dimension.

The branches challenge the design choices due to the uncertainties in operational day-to-day makes target activity level unreasonable. The complexity in the operational context makes the target levels on activity overflow, as their specification of how much to perform on activity level excluded other relevant ways to facilitate contribution to growth in sales. For example, the lack of performance target on sales outcome excluded focus on sales levels from performing the key activity. The way that the TT seeks to specify activity level produce tension from low flexibility towards unforeseen occurrences, variance in customer needs and financial advisors specific knowledge. The RPT overflow by producing lower levels of motivation, from reduced cooperation and low individual self-perception form poor ranking. Thus, the responses in the branches (overflows) as the TT and RPT unfold into practice modified the targets, resulting in new meaning of coordination and motivation, which is shaped by the dynamic threshold targets (DTT), team-relative targets (TRPT) and personal sales targets (PST). The dynamic TT (DTT) coordinates prioritization of key activity with flexible planning of minimum level, adjusted for unforeseen occurrences and variance in customer needs. The team RPT (TRPT) specifies coordination with

cooperation on customer services and motivate with team-based competition. The personal sales targets (PST) specify coordination, by defining expected sales potential based on level of activity. The PST also seeks to coordinate sales among products, by directing effort towards specified product categories. These modifications provide a detailed account of how overflows partake in shaping how target designs shape motivation and coordination of financial advisors performance. This chapter clarifies the complexity of designing targets levels on operational activity in order to coordinate and motivate how operational employees should perform activities, by detailing how much they need to perform of key activity in order to contribute to value creation.

Chapter 8: Designing feedback on financial advisors performance

8.0 Introduction

In addition to the design of performance measures and performance targets described in chapter 6 and 7, making design choices with regards to providing feedback were also central when designing PERFORM. A recent focus has been to learn more of feedback as a separate element of PM. Chapter 8 informs of some of the possible design choices in terms of how to provide feedback to operational employees. Chapter 2 defines feedback as socially produced routines and rules that shape the schemes that interpret analyze and communicate the evaluated performance. When designing feedback in PERFORM, designing the rules and routines involved choices of *what or whom* to provide the feedback, how to design the processes of interpreting feedback, and how to design the way that individuals act upon feedback. Accordingly, this chapter contributes by describing how the design choices regarding the rules and routines of feedback seek to specify coordination of operational employees, by detailing whom it is that provides the information (the system or manager), and who it is that do the interpretation of the numbers (the financial advisors him/her-self or manager) and who it is that finds out how to take action (also the financial advisors him or herself or manager).

An interesting twist to the design of feedback in PERFORM was with regards to the choices of with *whom* to place the *responsibility* to act upon the information, by articulating action plans that seek to coordinate and motivate behavior based on the provided feedback. This chapter illustrates this with the design choice of "self-management" feedback, which denotes that it is the financial advisors who have the *responsibility* to interpret and act upon the provided feedback. This is in turn also an attempt to specify how to motivate the financial advisors to perform in the desired ways, as self-management propose that the autonomy in self-management stimulate individuals feelings of ownership to perform in accordance to expectations. This adds insight into how design choices point out how PM might coordinate and motivate operational employee's performance. Thus, studying how the design choices of self-management seek to coordinate and motivate in distinctive ways, provides an

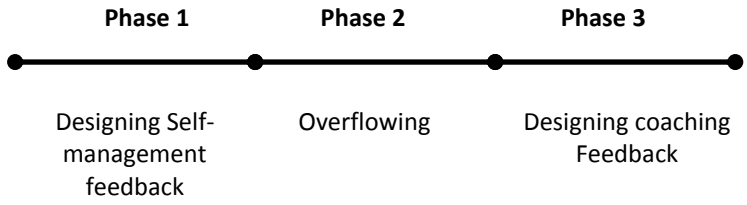
interesting setting to learn more about how feedback might be designed, to shape how to coordinate and motivate individual performance.

Another key insight from studying the design choice of self-management is how this design of feedback made the feedback rules and routines into private (individually) processes of interpreting and acting upon the information. Even so, self-management still involved design choices regarding the rules and routines of the provision of feedback i.e. self-manager, as well as socially produced expectations of how to act upon the information in feedback meetings (Monday morning meeting and pep-talk). Thus, the design choices made on the self-manager (IT system) and feedback meetings attempted to coordinate the rules and routines of how self-management should be performed (i.e. interpret information and act upon it). The design choices do so, by shaping the rules and routines of how to manifest information into actions. This contributes with detailed an account of the nature of feedback as socially produced routines and rules that shape the schemes that interpret, analyze and communicate evaluated performance, as it shows how design choices attempt to, and are part of coordinating how these routines and rules produce the social processes of feedback.

Self-management feedback is challenged in the branches, as financial advisors are not motivated by the added responsibility to interpret and act upon the feedback by themselves, as they are supposed to in self-management feedback. Also, the exclusion of manager feedback reduces moral from lack of acknowledgement. Furthermore, the design choices of self-manager and feedback meeting set the rules and routines of feedback in ways that hamper flexibility to perform self-management. Consequently, express new ideas of how to coordinate and motivate financial advisors. The re-design denote coaching feedback, where it is the manager that provides financial advisors with feedback, coordinated by rules and routines shaped by coaching dialogs, team feedback and pep talks. The coaching feedback design alter the private process of self-management into a social process, where the manager interpret, analyze and communicate feedback in dialog together with the financial advisors. Coaching feedback also details new ways to coordinate the financial advisors, by coordinating the style of how managers interpret and communicate feedback. Thus, Chapter 8 demonstrate how various design choices of feedback result in different ways to

coordinate the rules and routines of how to provide, interpret and act upon the feedback. In other words, we learn more about the specific ways in which PM seek to coordinate and motivate by looking into the design of feedback.

This chapter starts out with the design choice of self-management feedback, followed by description of how self-management feedback overflows, as self-management reduce motivation and hamper flexibility to adjust feedback in accordance to personal needs. The overflows lead to modification of how to shape the coordination and motivation of financial advisors performance with feedback deign. Thus, the re-design of feedback into coaching feedback design specifies new meaning to coordination, by specifying how managers should interpret and communicate feedback in lined with coaching feedback.



8.1. Designing feedback with self-management

Feedback comprise the design choices of how to provide information of measured performance, and this can be provided in different ways, such as from an IT system, a manager or your peers. Furthermore, design choices of feedback also involved articulation of the rules and routines of how the individual should interpret and act upon the performance numbers, which shapes how design of feedback is proposed to shape behavior:

"No, this is most definitely a development system, our idea with PERFORM is to design something else than a control system, this is a development system. We have discussed a lot how support everyone to become as good as they can be that everyone exploits their full performance potential. And then we believe that this regime (i.e. best practice), to put it like that, that it is this regime that enable the individual to exploit their fullest potential... and we cannot expect or ask for more than that, so PERFORM is about enabling performance, not to control it"(Thomas, chief controller in Division PerMark)

Thomas, the chief controller explains how designing feedback reflects the desire to

coordinate financial advisors towards exploiting their fullest performance potential. It is quite interesting how design choices of feedback are articulated as a development system, that "*support everyone to become as good as they can be that everyone exploits their full performance potential"*. However, the development system involves a "regime", which also involves setting the rules and routines of how the individual advisors should respond upon the feedback. In division PerMark the interesting twist to the design of feedback is "self-management". The director of markets explains the idea of self-management feedback:

*"I am a firm believer in self-management, because we are a knowledge organization employing highly educated and high performing people, and when the financial advisors realize what this system (PM) can give them, to produce feedback relevant for their task performance, it will produce a new confidence in own performance in customer processes. And I think that this will produce an internal drive which I feel we have been missing, because it has been the managers' job to motivate you, the manager's job to keep you accountable for your performance outcome and figures, but now the control is placed with the financial advisors, we get an internal drive: I realize that this type of performance is what will work with this customer, and it is my responsibility to deliver that" (*Alistair, Director of customer and markets).

Alistair explains how self-management reflects distinctive propositions of how feedback coordinates and motivates financial advisors. Self-management does so, by making the financial advisors responsible to interpret and manage planning and learning from feedback. He also explains how this autonomy in turn, is expected to motivate by producing self-confidence. Furthermore, Alistair also emphasize that it is the IT system e.g. *Self-manager* that provide the financial advisors with the feedback which is interpreted and management by the financial advisors themselves. Thus, this design choice additionally specify who it is that provides the information (the self-manager) and who it is that do the interpretation of the numbers (the financial advisors him/her-self) and who it is that finds out how to take action (also the financial advisors him or herself).

8.2. Designing the rules and routines of self-management feedback

The design of the rules and routines of how to interpret the numbers, and act upon them involves designing the IT-system i.e. the *self-manager* and feedback meetings.

The next describes how the rules and routines of self-management feedback are designed as private scheme of interpreting, analyzing and communicating the numbers produced in PERFORM, shaped by the design of the self-manager and feedback meetings.

8.2.1 Designing the self-manager

The design choice of self-management feedback compromises the interesting twist in terms of how to provide feedback to the financial advisors. It is the system i.e. the self-manager, and not managers or peers, who set the rules and routines of how to interpret and act upon feedback. It does so, by providing the feedback, which the financial advisors him/her-self is responsible to interpret and act upon. The self-manager involved design choices that seek to shape how financial advisors interpret and act upon feedback, by specifying the "private" process of self-management feedback with detailed design of the "self-manager":

"This is why PERFORM is a system to organize self-management: you receive performance evaluation, maybe that you need to improve some areas of your performance, and then you reflect on the signal that you received, and then you need to think of corrective actions... and I think this processes will lead to financial advisors experiencing: yes, this is actually working, and my numbers are high, and this feeling of confidence gives you respect for the information that you get from PERFROM – PERFROM actually provides me with additional value. And of course, systems that don't provide the financial advisor with any additional value, are systems not worth having" (Alistair, Director of customer and markets).

As emphasized, it is the system i.e. Self-Manager that provides the financial advisor with the performance numbers. Self-management involves design choices of the self-manager; in the attempt to shape how the financial advisors reflects and act upon the feedback information in terms of how they response in concrete actions. Alistair explained to me how the detailed design of the self-manager is expected to shape financial advisor planning of corrective action and motivate higher effort in performing the key activities. How the self-manager set the rules and routines of self-management with detailed design choices is exemplified with the reflective diary. The

reflective diary is a personal platform where the financial advisors interpret information and plan actions in accordance to that information:
"But I am confident that I have explained how the self-manager is their personal diary of their performance, and this is something I will go through every week together with them. Here, they can reflect on what they were satisfied with regards to the potential of the week... I think they think this part is alright, they do like to get feedback" (Sarah, branch manager)

The branch manager explains how the *self-manager* produces routines of how to interpret the performance evaluation, which coordination how to reflect and make sense of the numbers. Thus, self-management feedback is a private process between the individual and the self-managers, which function as an interactive virtual "diary":

"What is different is that you now have an arena for feedback, where you don't have a leader that ask you for a feedback but the individual have a responsibility and they have to come and tell not what they did not make, but rather what they will do for the next period, and the points is the insight of own performance, the self-reflection about your own performance and results and to create processes that are important to get visible" (Molly, Director of Division PerMark)

Molly clearly outline how self-management feedback is designed differently than designs where it is the manager who provides, make sense of and manage feedback information, as now the responsibility to act upon the information is placed with the financial advisor themselves. Thus, self-management design involved additional designs that specify how financial advisors self-reflect:

"Everything, when implementing the performance management system and philosophy (self-management), entails an extra high degree of learning within the organization. To the financial advisors, part of the learning comes from their own individual measurement card and the self-manager in PERFORM" (Molly, Director of Division PerMark).

Molly implies that the proposition of self-management feedback is to shape how financial advisors learn from performing their tasks. Also, that self-management

motivates them to act upon feedback, because they are granted the responsibility of own performance.

8.2.2 Framing self-management with feedback meetings

Self-management denote a private feedback process between the financial advisors and the self-manager, which produce some of the rules and routines of how to interpret and take action on the numbers. Even so, self-management also involved design choices on feedback meetings in the attempted to shape the rules and routines that coordinate and motivate how to interpret and act upon feedback. This involved detailed design choices of the content and structure of feedback meetings with mangers and peers. This in turn, means that managers and peers are part of shaping the interpretation of self-management feedback, and point out how to act upon the numbers. They do so, in the Monday morning team-meetings and the one-to-one Thursday pep talks.

8.2.2.1. Monday morning team-meeting

The Monday morning team-meetings are design to shape the rules and routines of how financial advisors interpret and act upon the performance numbers, by coordinating communication and knowledge-share within the team:

"Well, the basis is the key numbers in PERFORM. How did we perform last week in accordance to our targets? And maybe somebody, usually thee is, want to share something with the team. And then the focus is turned towards the coming week- what is the outlook? Can we achieve the TT, or do we need to generate some more activity maybe. We also usually discuss specific customer cases" (Alex, Branch manager)

Alex emphasizes how he shapes the feedback dialog in the Monday morning team meeting in order to coordinate how financial advisors plan actions and interpret feedback. He also does so to get a capacity overview. Another branch manager, Kathy, explains how she structures her Monday morning team meetings to be in line with self-management:

"Q: so, everyone participate in the meetings?
A: Yes, we go all the way around the table, and one chip in with their experiences from last week, reflections and outlook for next week... We sit around the meeting

table, sometimes I show our team performance, and what the financial advisors have produced, like last week we had 20 meetings and 64 phone calls." (Kathy, Branch manager)

Here, the branch managers emphasize how the Monday meeting also informs the financial advisors of feedback across the entire team, which is necessary in order to organize capacity planning of the branch. Thus, the Monday meeting combines self-management with more collective processes of interpreting, and deciding how to act upon the feedback:

"To my mind, there is a lot of aiding elements in this design of feedback, because it involves continuous feedback on activity, and the customers experience of the meeting, and then you have self-reflection each week together with the Monday meetings where you share your insights and individual feedback from your manager" (Molly, Director of division PerMark)

Thus, Molly suggests how the Monday meetings coordinate knowledge sharing from the individual reflections from self-management, which again improves transparency of task performance at team level. However, setting the rules and routines of self-management with the Monday morning team meetings, without removing the responsibility from the financial advisors, is complex:

"The key factor in PERFORM is openness and to create trust. It requires that trust exist among the team-members, and this is on the branch manager right. If I am to feel comfortable to open up, and admit that at this area I am not performing well enough, then there has to be trust within the team. This is also important in order to communicate where you are a high performer, and where you can contribute with insight in the team meeting. But like any other organization, our employees also follow a normal distribution, so the challenge here is to get the one from the lower end to feel comfortable to discuss their performance levels openly with the ones who are top performers, and perform on all the areas. How do they perceive these meetings if they week after week are the only ones who are in need of help?" (Julie, HR Director)

Julie from HR highlights how the design the rules and routines of self-management with the Monday morning team meeting is a design with contingent propositions, as it also might hamper self-management, if there is lack of trust or from poor manager competences in coordinating dialog and motivate contribution of experiences between top performers and lower performers.

8.1.2.2 Thursday Pep talks

The setting of rules and routines of how to act upon the feedback is also shaped by weekly one-to-one "Thursday pep talks". The pep-talks denote dialogs oriented towards future actions based on feedback. The Thursday pep talks are designed as a short "15 minutes" dialog between branch manager and financial advisor, where it is the financial advisors who are responsible to suggest corrective action:

"Part of it is what we call the Pep talk. And each employee has a pep talk with their most immediate manager, and this talk is much more future looking than backwards looking. It is like "Grandma mouse" (a Norwegian child fable) says: What is done is done, what is eaten is eaten" we must learn to look ahead, and the pep talk focuses on future activities, on what you are planning to do in the next week, and next on what you have done" (Molly, Director of Division PerMark).

The "pep talk" is designed to facilitate the rules and routines of how to make reflection into actual learning from experience. This should be initiated by the financial advisors, but moderated by the manager:

"My impression is that they like the pep-talks, and they express that they appreciate that I come by their office for a chat. So I try to prepare the pep-talks so I can provide a perspective on it, for example I can use the pep-talk to give them positive feedback on an achievement. Look how high you performed last week, that is very good numbers. Or I could maybe focus on, are you aware of that you still lack to perform on these targets and how what is your plan in order to achieve that? (Kathy, branch manager)

The branch manager Kathy explains how she perform the pep-talks in different ways, both to provide positive feedback in situations of high performance, but also to

challenge current "self-management" by questioning the level of corrective initiatives for future performance.

8.3 Specifying coordination and motivation with self-management feedback

Self-management denotes private (individually) processes of interpreting and acting upon feedback. Yet, self-management involves design choices regarding the self-manager (IT system) and detailing the feedback meetings, in the attempt shape how self-management should be performed (i.e. interpret information and act upon it). These design choices partake in setting the rules and routines of how to manifest information into actions in various ways, which illustrates how design choices of feedback seek to specify how to coordinate and motivate financial advisors. The propositions of how they seek to do so are discussed next.

8.3.1 Motivation self-confidence with self-management

Self-management design expected to motivate individuals to exploit their fullest performance potential, as the autonomy in the responsibility to self-management the interpretation and consequences of information stimulate develop feelings of confidence:

"I am sure there are many points of views on this, but from my perspective as HR, I am very excited about the introduction of the self-manager "myPERFORM". I am very enthusiastic about self-management, because we are a knowledge organization, with highly educated and talented people. So when the financial advisors realize what this system can contribute with, to provide them with feedback, feedback directly related to their everyday tasks, I am sure it will produce feelings of safety to know how you perform with regards to the customers, and that this will turn into an internal drive... And this is something that I feel is missing currently, because up until now, it has been the managers responsibility to motivate me, to follow up on my numbers, but with the self-manager and self-management feedback you are given the control" (Julie, HR Director)

This corresponds to earlier quotas of how self-management stimulates self-confidence in performing sales activities. The HR director Julie explain how self-management, which denote high degree of autonomy, seek to construct motivation, by stimulating intrinsic motivation from the confidence to perform the key activities.

Also, give the financial advisors the responsibility of coordinating activity and motivating effort on that activity is expected to motivate effort among tasks:

"But of course, when PERFORM, for example record feedback from customer satisfaction on the entire best practice customer processes of a meeting, it is very central for their workday. And this does not directly reflect how well they are at keeping updated on the regulation, rules and so on. But then again, if you really want to become good at providing customer service in the meetings, then it goes without saying that keeping updated on these things is essential and therefore a means, and not and end in its self" (Julie, HR Director)

Self-management is implied to motivate attentiveness to all types of task related to improving performance on the key activities measured in PERFORM, including "support-tasks", such as updating knowledge of new products, regulations or interest rate fluctuations. Thus, self-management specifies motivation in other ways than the benchmarking targets, by stimulating intrinsic motivation from self-confidence in task performance.

8.3.2 Planning of future sales activity

Another proposed way that the design of self-management seek to coordinate, is expressed by the explanations of how self-management shape how financial advisors plan performance of future activity:

"The most important purpose with PERFORM is to produce a higher effectiveness in customer processes than before, and therefore it is almost just as important with self-management- to get control of own work processes, because in order to produce higher effectiveness, you need to take control of your work process, which is at the core of self-management. This will enable you to say: "ok, I have 8 meetings this week, how can I structure myself so I can manage all the meetings, because such level of meetings requires structure" (Paul, internal consultant in Division PerMark).

Consequently, the detailed design of self-management, shaped by the self-manager and the pep-talks, is proposed to coordinate "effectiveness in customer processes" by setting routines of using information towards improved planning of activity.

8.3.3 Coordinating learning in how to perform key activities

The self-management design is suggested to coordinate financial advisors by set rules and routines of individual learning. Self-management does so, by informing of their performance on the key activities measured in PERFORM:

"Well, a high performing financial advisor received feedback from the customers that he did not appear very prepared for the customer meeting. He performed self-management and acted on the feedback by reflected on how to improve, and made corrective actions, and then he have not received that feedback from customers since... so this at least indicates that the customer feedback stimulate self-reflection in terms of how to best perform with the customers in the room" (Thomas, Chief controller in Division PerMark)

Thomas uses the example to illustrate how self-management feedback coordinate learning, as the financial advisors was informed of how to improve his performance to meet customer expectations. The feedback coordinates the financial advisors learning towards specific areas of improvement. However, it is not only the self-manager that shapes the rules and routines of learning, as part of self-management involves feedback from manager and peers as well:

"I think that you will get, well… if we say that you are to become better at the entire processes at the same time it becomes too much, but rather we say: ok, there are a few areas here where I can improve, I can get help for my manager, and my colleagues, and that is what is the main difference with the design of this system. That sometimes the manager can fade a bit into the background and the let the peers discuss "I observe that you are good at this" or ask "I have a bit of trouble with that area, what you do in order to perform so well on it?" – the feedback focus the team discussions, rather than having general discussion, the discussion becomes more focused on specific areas – and this is what leads to learning, not the general discussions" (Julie, HR Director)

Julie emphasizes how the rules and routines of how self-management coordinates learning involve other sources such as peers' feedback. This in turn, coordinates awareness of how peers perform on different tasks.

8.4 The overflows from self-management feedback

The design choice of feedback was supposed to happen in line with "self-management", denoting that it is the financial advisors who have the *responsibility* to interpret and act upon the provided information, This involved design choices of the self-manager who provide the information (the system), and design of how to communicate expectations of how to act upon the information in feedback meetings (Monday morning meeting and pep-talks). These design choices seek to specify coordination and motivation of how self-management is conducted (interpret information and act upon it), by defining the rules and routines of how to manifest information into actions. However, the choice of self-management feedback is challenged in the branches, as financial advisors are not motivated by the added responsibility to interpret and act upon the feedback, as they are supposed to in self-management feedback. Tensions also arise as the financial advisor is hindered in adjusting the feedback and interpretation of the numbers according to their customer portfolio, and specific competences. The way that self-management overflow in coordinating and motivating financial advisors in an enabling way is described next.

8.4.1 Lack of motivation to self-manage

The design of self-management implies the proposition that the financial advisors welcome the responsibility of interpreting and managing their own performance. Yet, this produced tensions:

*"well, in my experience with PERFORM, since we started with the system, there was an implied expectations that the financial advisors would be active participants in performing self-management on their own initiative, and that is not what is happening. I, as a manager, need to go in and facilitate this processes quite a lot. I cannot sit back and expect them to perform self-management feedback by themselves, so just to sit back and think that they get the point does not work" (*Alex, Branch manager)

Alex, a branch manager, emphasizes how self-management feedback overflows due to the financial advisors lack of motivation to take on the responsibility of his or her own feedback:

"It requires a lot of extra work... the work load has increased after we started with PERFORM, because of all the meetings, logging, and self-manager... I preferred it was it was earlier, where we used the weekly report" (Financial advisors, Branch Z)

The financial advisors express a common opinion, which is that financial advisors perceive the granted autonomy from self-management feedback as additional work. The low motivation to engage in self-management feedback is explained by a financial advisor:

"The more time we spend in these systems, logging and reporting, the less time I have with the customers…" (Financial advisors, branch Y)

There is a general problem of low motivation to self-manage, which is expressed by another branch manager:

"Well, actually the self-manager is going under the nick-name "nagging" …. So this is a general sentiment in my branch…and sometimes, in the Monday meetings, they feel we just sit and repeat the same, and they don't contribute with any experiences..." (Kathy, branch manager)

Kathy laughs when telling me how self-management is viewed as nagging rather than enabling in her branch. She also explains how she must "push" self-management upon the financial advisors in the meetings. This expresses how the proposition to shape motivation to perform from increased responsibility overflow, as it unfolds as low level of motivation from the added responsibility. Rather, the responsibility leads to stress of additional tasks.

8.4.2 Low moral from excluding manager acknowledgement

However, the somewhat low moral produced by the self-management feedback is also explained by the fact that self-management excludes motivation from recognition from manager feedback. Part of the low moral to self-manage is explained by the exclusion of manager acknowledgement:

"Of course, there are quite a few who are fairly self-managed, and perform some form of self-management. But every single one of them do want to hear from me that what they do is good enough, and if they don't get that… they want feedback from someone else, acknowledging that I see them and what they do well on. So self-management… it does not really work to manage yourself, because we all want to be seen and acknowledge by others" (Alex, branch manager)

Alex emphasizes how the private feedback process of self-management overflows as this exclude manager, and maybe peer recognition, which supposedly is an important motivating factor for the financial advisors. This in turn, shape how the manager might facilitate self-management in the Monday morning team meetings and Thursday pep-talks:

*"This is a difficult thing to balance… because they are supposed to bring it up and see it themselves, but that is not always how we people work... So if I observe performance over time that I am not satisfied with, I interfere and ask them: what do you think? Are you satisfied with this? I usually get an honest reply, and then we together look into how we can correct that performance… "(*Sarah, branch manager)

Sarah, a branch manager explains how it is difficult to be a manager with self-management feedback, when the financial advisors won't commit to interpret and act upon feedback themselves. Thus, Alex further reflects on how self-management design might be modified in ways that produces fewer tensions:

"To me, self-management is a relations between manager and employee, the idea of self-management that was presented in the design of PERFORM is great, but it needs to be reconsidered because this is more a relationship between manager and employee" (Alex, branch manager)

Alex suggests that feedback exists in the relation between manager and employees, telling that a coordinating and motivating with feedback involves a social relationship between manager and financial advisors. What is implied is the needs to involve the branch managers more strongly in the feedback processes, as feedback that coordinate and motivate occur from a relationship between manager and employee.

8.4.3 Low flexibility to self-manage from the self-manager and feedback meetings

The self-manager and feedback meetings seek to communicate routines and rules of how financial advisors interpret the numbers and how act upon the feedback in accordance to these rules and routines. However, the fixed rules and routines of how the financial advisors are supposed to coordinate own feedback distort their self-management:

"I do use the self-manager, but it is here they fail to sell the idea to us. Because self-management, that is not about everyone using the system in the same way, because we are not the same, so self-management means that it is the system that must be adapted to the individual ways of working. Some of us work with a lot of structures and plans and others are more flexible and impulsive. And self-management should mean that there is room for working in different ways and still deliver results" (Financial advisor, Branch X).

The financial advisor emphasize that the actual autonomy in self-management is limited by the inflexibility of the rules and routines defined by the self-manager. Thus, self-management feedback excluded use of specific knowledge that allows one to self-manage based on the feedback. The inflexibility from the rules in the self-manager hampers the financial advisors to self-manage, as they are prohibited to adjust feedback after personal needs such as how to improve performance or plan activity. Thus, the details of the design choices exclude possibilities of adjusting feedback routines towards relevant areas of feedback. Yet, the chief controller explains that the self-manager and the meetings are designed to limited financial advisors autonomy in setting the rules of feedback:

"But there are defined boundaries assigned to your job. As a financial advisor, it can't be as easy as just choosing a target of your own preference; we are talking about self-management within defined boundaries. There are certain defined expectations, and within these expectations you are responsible for the self-evaluation of your own performance in accordance with those expectations" (Thomas, chief controller Division PerMark)

Self-management is only limited autonomy, as the design of the self-manager and the feedback meetings define minimum expectations of how the financial advisors use

their "autonomy". However, as the financial advisor underlined, these "rules" of how to self-manage reduce flexibility to adjust feedback after in-time knowledge and occurrence. Thus, the irony is that the "private processes" of self-management overflow from standardized feedback routines, as the low flexibility to adjust feedback after individuals' work processes and customer portfolio hamper actual self-management.

8.5 Re-design of feedback into coaching feedback

As demonstrated, how the choice of self-management feedback construct coordination and motivation, is challenged in the branches, as financial advisors are more stressed than motivated by the added responsibility to interpret and act upon the feedback, as they are supposed to in self-management feedback. Also, the exclusion of manager feedback and recognition seemingly reduce motivation, as part of financial advisors motivation is based on manager acknowledgement. Furthermore, the self-manager and feedback meeting attempted to coordinate how self-management should be performed (i.e. interpret information and act upon it), by defining the rules and routines of how to manifest information into actions, overflowed as this hampered the financial advisor to self-management with relevant feedback. Thus, tensions arise as the financial advisor is hindered in adjusting feedback according to their customer portfolio, and specific competences. These overflows lead to modification of how to coordinate and motivate financial advisors with feedback, by re-designing feedback to be provided by the branch managers (i.e. coaching design of feedback). The following describes how the re-design into coaching feedback produce new ways to coordinate and motivate financial advisors.

8.5.1 Coaching management feedback design

The design choice of coaching feedback, involves that it's the manager who provide, interpret and articulate action plans for the financial advisors, based on the measured performance in PERFORM:

"A manager must possess the ability to lead the employees with different instruments. In a knowledge organization, employees are in need of the autonomy to structure their own work, to focus on their responsibilities; and the manager's tasks are to provide the structures within which the employees can succeed – to construct an

arena in which we can perform – this is what you must be able to do as managers" (Alistair, Director of customers and Markets).

The re-design of self-management into coaching management move the responsibility from the financial advisor to the branch managers:

*"It is the manager's responsibility to develop the financial advisors' performance. This is about how to create more business, right! Coaching-leadership involves to facilitate and developing your employee's performance, by defining the boundaries - self-management within a set of defined boundaries" (*Alistair, Director of customer and Markets).

Alistair indicates a subtle modification in the design, as the responsibility to manage feedback is moved from the financial advisors to the branch managers'. Now it is the branch managers who has responsibility to facilitate how financial advisors perform in their job. Consequently, coaching feedback is an extension of self-management, but modify it by re-designing the role of the manager. The managers provide the feedback, interpret the feedback and are the one who decide on action plans on the basis of the feedback. However, by given the responsibility of feedback to the branch managers, the, quality and style of how feedback provided by the branch managers is a central topic:

"Well, the more self-management you get in the organization, the more is required of the management – and I look forward to this. I have announced to everyone that we must stop pointing the finger at individual financial advisors, because 70% of our performance is about the leadership – I am convinced that most of current performance is the fruits of the type of management style we got… So we must produce a process for our managers, to help them be a manager in the correct way. It is not enough that we point to a financial advisor with regards to low quality of customer meetings; we must also work on the quality of the manager. This is also a key input factor that develops and determine the factors that we are measuring. And what we are measuring is the improvement of speed and the quality in activity towards the customers" (Alistair, Director of Customer and Markets).

What is interesting with the re-design into coaching feedback is how it develops PERFORM with routines and rules that seek to coordinate the branch managers' style in providing the feedback and communicating the actions plans, by structuring their coaching competences and feedback dialog:

"The biggest challenge we face now, and this is something we are discussing, is how to get the middle-management to understand what ... eh, what it means to be a coaching leader, and provide constructive feedback" (Thomas, chief controller in Division PerMark).

There is a common appreciation of the type of feedback style that is desired from branch managers, i.e. coaching. However, it is perceived to be an issue to coordinate a general understanding of what it entails to perform coaching feedback with rules and routines, which is confirmed by the variance in feedback style among branch managers:

"Well, we are different... very different in our style and what we focus on, but this is my management style, and I am focused on emphasizing the positive experiences and to develop individuals, and to this end, I think PERFORM is a very interesting tool, which is interesting for me as a manager as well." (Sarah, branch manager)

The branch manager emphasize the variance in how branch managers provide feedback, and interpret numbers, as branch managers focus on different types of numbers. This in turn, influences how manager feedback coordinates and motivates the financial advisors, both in more or less desired ways:

"There is no doubt about it: It is management which constitutes our biggest challenges, this is the key to performance. And to this end, we are just now introducing a development program for our management. So no doubt about it, this is our current challenge" (Alistair, Director of Customer and Markets).

Accordingly, in order for coaching feedback to coordinate and motivate the financial advisor towards exploiting their fullest performance potential, PERFORM is expanded with design choices on the routines and rules of how managers interpret,

communicate and articulate action plans based on feedback. The next describe how manager's feedback style is coordinated towards coaching feedback design.

8.5.2. Design choices of coaching feedback

A somewhat surprising result of the re-design of feedback is this involves new design choices, which seek to shape the rules and routines of how to provide, interpret and act upon the feedback information in new ways. The new ways of constructing coordination of financial advisors is interesting, as the design choices attempts to shape how manager provide coaching feedback:

"What we are looking into and incorporating into PERFORM, is to make PERFORM into a tool that facilitates management" (Alistair, Director of Customer and Markets).

However, in order to coordinate management feedback into coaching feedback, a standard of what coaching feedback compromise must be defined and communicated:

"If an employee comes to me and say: I am a bit behind my target, and the reason might be this, and I am working on these things now –I, as the manager, need to know when to interrupt- when to go in as a coach and offer more guidance in the meetings. You do have the pep talk together with you manager, which is designed to tailor feedback towards the areas you that you don't perform on (phone calls, meetings). Here, the good leader who takes his time, sits down in a dialog and make a development plan for you – help you find the cause of why you perform– it can be that you have too high work load, or not structured in your work. The manager might also suggest that you have two colleagues, who are good at this, go and talk to them, listen to what they do –you learn something from them. Or, the manager could go with you on a meeting and be there for you to help you, the manager must be there to help development." (Alistair, Director of Customers and Markets)

The implied character of coaching feedback is described as offer guidance, by tailoring feedback towards the individual's needs. Also, coaching feedback compromise the dialog of articulating action plans, that enable the financial advisor to perform his or her tasks, either by coordinating development of competences from knowledge sharing or restructure work load. Part of defining coaching management lead to the development of the rule of ROE:

"We are working with these new notions now: Return on Experience (ROE) or, alternatively, Return on Failure (ROF) – and it is all about the creation of learning: What did we do? What worked, what didn't work? What about next time? This is what separates quality control from control, because there is no return from control" (Michael, Performance management manager)

Thus, the rule of ROE, emphasize that when making sense of the numbers, the emphasis should be on how to make the numbers into a dialog that produce learning for future performance. Also, coaching feedback is about coordinating and motivating quality, and not control:

"Performance development is about experiences, and if there is too much pressure, then this will become something negative, and then you will act accordingly. If you are able to create positive experiences, you will also act accordingly, so it's important to produce a space of acceptance and trust where it's allowed to experience both successes and failures. Because nobody can always be successful, but this is about building positive experiences" (Michael, Performance management manager).

The key role of coaching feedback is to interpret and communicate feedback in a way that creates positive experiences, which enables development of self-confidence. Coaching feedback use both failure and success in current performance in dialogs of how this can be used to produce positive experiences that enables financial advisors to learn more about what quality and service in customer activity means. Thus, what it means to provide coaching feedback in line with ROE is communicated with tools to enable managers to develop coaching competences:

"We have courses for and also coaching of all managers in order to develop the competences they need in leading their employees: competences in terms of coaching teams and individuals. The key point is to develop management with the competences to develop our financial advisors' performance" (Alistair, Director of Customer and Markets)

The re-design of feedback in PERFORM compromise employee measurement, where the financial advisor evaluate the managers on their coaching daily activity the coaching diary and feedback on sales achievement in order to tailor the feedback

8.5.2.1 Coordinating coaching feedback with employee evaluation

One of the ways in which the routines of coaching- feedback are coordinated in the branches is by introducing bottom-up "employee" evaluation of their branch managers' performance of feedback routines (structure) and their competences in performing coaching feedback style. The *management index* is an employee evaluation of their most immediate leader in form of an anonymous survey, conducted two times a year:

"Once or twice a year, we conduct an evaluation of the branch management in PERFORM; and the evaluation is structured after the best-practices of coaching feedback. The employees are rating you on dimensions such as how you are prepared on feedback meetings as well as on your coaching competences. And then you will be placed within a spider's web which illustrates your challenges and provide you with feedback on your management skills" (Thomas, Chief controller in Division PerMark).

The management index evaluates the managers' *"coaching competences"* by measuring if and how managers' in providing coaching feedback. The evaluations communicate feedback routines, such as feedback meetings, but also the content of the feedback dialog, such as the competences to provide feedback in line with the rule ROE.

8.5.2.2 Coordinating coaching feedback with the coaching diary

Similar to the self-manager, a coaching diary communicates the routines and rules of coaching feedback. The coaching diary coordinates coaching feedback routines by logging managers' reflections on financial advisors' performance numbers, how to articulate action plans that address areas in need of development. The diary is logged both ex-ante and ex-post, of feedback dialogs, such as pep talks, and Monday meetings. The diary of coaching feedback is structured towards performance development and ROE:

"The coaching-management diary, which is the structure we are currently working on. When you are coaching an employee, you need to log the conversations and reflections, to be able to remember the dialog from last week this week, which is a central part in facilitating financial advisors development plan. To combine the weekly plans and the weekly team meetings with a coaching quality of reflection: what should be changed? And if so, who should change this?" (Molly, Director of division PerMark).

The coaching diary structures the routines of how managers are providing coaching feedback to the financial advisors. The attempt is to standardize the quality of coaching feedback. Furthermore, the coaching diary links multiple sources of feedback as well as feedback and feed-forward information in a common forum. This provides the manager with an improved overview to articulate appropriate and tailored actions plans that coordinate and motivate the financial advisors.

8.5.2.3 Coaching feedback on performance on sales outcome

As emphasized one of the overflows that lead to coaching feedback was the lack of flexibility to provide tailor feedback in accordance to the financial advisors' needs with self-management. In order to provide tailored feedback to the financial advisors, performance data on sales outcome is included in PERFORM:

"The most important part is that I get to see each individual's results from the activity, so I have a tool I can use in order to provide feedback of how to correct or adjust current performance. As you experience yourself, my team is like a bouquet of flowers, but only different flowers and each flower need different nurturing in order to grow. This makes my job very exciting, but also very demanding" (Sarah, branch manager)

The branch manager highlights how feedback on sales results is a key management tool in order to tailor feedback in accordance to individual's needs:

"I think it is an ever going-debate, what to visualize and emphasize in feedback, and how to provide feedback – do you produce competition or are you building a team – but I think that its important with high degree of openness regarding numbers and

results and what people achieve.. For example, I read out laud what the customers score and write in the customer feedback, and that something that should be confidential in PERFORM … … but people do want to know if they are performing in the right way, and I also think that people would like to know, when they have worked hard on activity, if this does not show in the results, together with solutions and ways that they can correct the activity.. So it is not enough to learn the fruits of you labor the 31 December…" (Sarah, branch manager)

Thus, part of performing a coaching feedback style is argued to require information of sales results of the measured activity, which is enables the managers to make sense of the numbers in PERFORM, and to provide more informed action plans of how to guide corrective action:

"… for example, I confronted one of my employees, this are your results, what is going on? Here knowing the result where helpful because I looked at number of customer cases, calculated the average on each customer case… the last 20 have an average on 40 000 kr., why don't you just advice the customer to use these expenses on a MasterCard? Because there are better ways to use your time, and then we started a dialog on this... Then I told her, work on the selection of customers you book meetings with, and we meet again next Tuesday at 14, and then she needed to contribute with three corrective action she would work with that week, and that we would evaluate and discuss the upcoming Tuesday.. How did it work? Ok, let's try something new next week... And now it works very well and she is performing well..." (Regional manager; Region X)

The quota exemplify how feedback on both activity level and sales results enabled the manager to provide tailored feedback, which identify the corrective action and the plan which guide the financial advisor to improve current performance level. Thus, feedback on achieved sales enables coaching feedback as the sales outcome inform more about the means-ends relations which improves the interpretation of numbers.

8.6 Concluding remarks on chapter 8

This chapter has exemplified various design choices on how to provide feedback to employee performance at operational level, which in general has received scant

attention in PM literature. This chapter informs my interest in design choices, by describing in detail how the design choice of self-management feedback attempt to frame how to coordinate and motivate the financial advisors in their daily activities in division PerMark. The chapter portray how design of feedback in PERFORM was reasoned to happen in a "self-management design", denoting that it is the financial advisors who have the responsibility to interpret and act upon the provided information. This details further how the designing PM constructs a distinct meaning to coordination and motivation of financial advisors. Feedback does so, by pointing out the rules and routines of how to manifest feedback into actions. Thus, chapter 8 show how design choices of feedback seek to frame coordination of financial advisors in additional ways than performance measures and targets, by specifying whom it is that provides the information (manager or system) and who it is that do the interpretation of the numbers (employee/peers/manager) and who it is that finds out how to take action (employee/peers/manager).

Furthermore, self-management gives feedback a distinctive mode, as it's a private process of the individual financial advisor. This private process of self-management feedback involves design choices regarding the provision of feedback i.e. self-manager, as well as the feedback processes (Monday morning meeting and pep-talk). These design choices show how feedback involves more than socially produced routines and rules that shape the schemes that interpret, analyze and communicate the evaluated performance. Feedback also involves design of the routines and rules, which seek to shape the social schemes of interpretation in ways that coordinate and motivate desired behavior outcome. This is exemplified by the design of the self-manager and the feedback meetings, which seek to frame how financial advisors self-manage. Self-management feedback is challenged in the branches, as financial advisors are stressed and not motivated by the added responsibility to interpret and act upon the feedback, as they are supposed to in self-management feedback. Tensions also arise as the financial advisor is hindered in adjusting the feedback and interpretation of the numbers according to their customer portfolio, and specific competences. Thus, the design self-manager and feedback meetings shape the rules and routines of self-management, overflows as this hampered the financial advisor to self-management with relevant feedback.

The modified ideas of how to coordinate and motivate individual performance with feedback, result in re-design of how to provide feedback (from self-manager system to branch manager), how to interpret feedback (from financial advisor to branch manager) and act upon the feedback (dialog between branch manager and financial advisor). The re-design involves coaching feedback mode, which denote a shift in the responsibility of providing, interpreting, and articulate actions plans to the manager. The interesting twist in coaching feedback is how the construction of coordination and motivation of financial advisors is made by design choices regarding how to shape the rules and routines of providing coaching feedback. Thus, this specifies another way that design of feedback seeks to shape the rules and routines of providing, interpreting and acting upon feedback. The rules and routines of coaching feedback are amongst others shaped by the coaching diary, coaching education and the principle or ROE. All in all, feedback is not only socially produced rules and routines, but rather the study of design choices indicates that feedback is socially produced routines and rules, that in combination with design choices, systems and elements (coaching diary) seek to produce the schemes of provision, analysis and action from feedback.

Part 3: Discussion and conclusion

Chapter 9: a closer look on design choices in PM

9.1 Introduction to my discussion

I was motivated to explore how the design choices made on elements that are part of a performance management systems (PMS), function as actors[56] that propose how to define the coordination and motivation of employees' contribution to value creation. In this respect, I conducted a case study that traces how the design choices of performance measures, performance targets and feedback contributes in defining the boundaries of what coordination and motivation of financial advisors daily activity means in practice. Unquestionably, it takes much more than the studied design choices on these three elements alone to frame the boundaries of coordination and motivation. Still, my analysis shows how the designing PMS proposes specific ideas of what coordination and motivation means, by pointing out propositions of how to coordinate and motivate the financial advisors. What I also illustrate is that the framing produced by the design choices where incomplete. Thus, how the design choice contributes in framing coordination and motivation involves studying how they are contested and modified as a consequence of the operational responses (i.e. overflows). The design choices are challenged as they unfold in practice, which leads to new propositions of how to coordinate and motivate financial advisors. This in turn alters how they seek to shape the financial advisors behavior. Consequently, the design choices contributes in specifying the details of value creation, but this contribution to the framing can never be taken into conclusion, as this is composed in new ways from interaction with practice.

As follows, it may not be particular surprising that design choices proposes ideas that shape the understanding of what it means to say that PM motivate and coordinate value creation. However, I provide detailed insight of how design choices produce and shape particular ideas of what motivation and coordination entails at operational level, by pointing out to the financial advisors how they should to perform their tasks. PERFORM was developed with the specific purposes to facilitate financial advisors

[56] In chapter 3, design choices can be understood as framing devices, involving non-human actors such as performance measures, performance targets, spreadsheets, or customer lists, as well as immaterial actors, such as norms, propositions or rules

contribution to growth in sales (KPI). I traced three out of numerous PM elements in PERFORM over a period of 3 years, in order to provide a detailed account of how the design choices made on these elements frame the perception of what it means to coordinate and motivate towards increased sales. This proved to entail the specification of what activities to perform and how to perform them, in order to achieve sales growth. This close look into the design choices discloses how this constructs specific meaning to the coordination and motivation of financial advisors.

However, I would like to stress once more, that the design choices alone do not determine the coordination and motivation of financial advisors *per se*. What they do is that they provide propositions of how to do so. Yet as these propositions are challenged when the design choices unfold in practice, design choices only partake in this shaping as their contribution is modified into re-designs[57] (e.g. compositions of themselves) from the challenges (e.g. overflows) in the branches. In chapter 3, I elaborate on how design choices can be studied as actors that seek to frame the boundaries within which behavior occur, by looking into their propositions of how to motivate and coordinate behavior. Propositions are here understood as specifications of coordination and motivation, by detailing the "how" and "why" of their specific construction. I use Latour (2004) notion of propositions, which reads that *'proposition' conjugates three crucial elements: (a) it denotes obstinacy (position), that (b) has no definitive authority (it is a pro-position only) and (c) it may accept negotiating itself into a com-position without losing its solidity"* (Latour, 2004, P. 212). In the context of my study, this suggests that the design choices hold propositions (a position) of how to coordinate and motivate, but the propositions is only a pro-position (anticipated effect), because it has not yet taken into conclusion in terms of concrete behavior. Hence, the design choices partake in framing with pro-positions, which in the interaction with practice may be negotiated into com-positions i.e. re-designs. This is reflected in my study of the dynamic relation between framing and overflowing.

I traced how the design choices seek to frame with propositions of how to coordinate and motivate, and how the propositions are modified over a period of 3 years. It

[57] In chapter 3, I elaborate on how design choices seek to frame the boundaries within which behavior occur by proposing propositions.

proves impossible to coordinate growth in sales by only directing focus at activities as this excludes too many dimensions. Consequently, as the design choices unfold in practice, the propositions of how to coordinate and motivate are modified (into com-compositions), due to the overflows produced via the interaction with concrete actions in the branches. Thus, my study provides detailed insight of how design choices not only contribute in framing motivation and coordination, but also partake in constructing incompleteness. The design choices do so, as the proposition of how to coordinating and motivate, exclude relevant dimensions of value contribution. This provides detailed insight into the complex relationship between design choices and incompleteness, as the design choices produce overflows, which in turn shape how the design choices seek to frame. The re-designs express how the construction of incompleteness when practiced modifies how the design choices seek to coordinate and motivate financial advisors.

The first part of the discussion sum up the main points from chapter 6-8, by discussing how each of the design choices seek to frame how PERFORM motivate and/or coordinate the financial advisors in their daily activities. This includes a closer look at the described movements between the design choices, how they overflow in the interaction with practice, and how this in turn leads to modified ways to understand coordination and motivation via re-designs. This part of the discussion is summed up in table 8. The second part involves a detailed discussion of how my study contributes to the PM research outlined in chapter 2. Lastly, I comment on how my findings can be understood to illustrate the craftsmanship of designing PM.

9.2 The framing role of the design choices in PERFORM

Table 8 provides a more detailed account on how each of the design choices: leading indicators, threshold and benchmarking targets and self-management feedback seek to frame how to motivate and coordinate financial advisors in their daily activities. The examination of how the design choices overflow, which results in re-designs of the PMS ads to our understanding of how these design choices unfolds in practice. On the one hand, making design choices produces incompleteness, but on the other hand, the incompleteness produced by the design choices also partake in shaping how design choices frame motivation and coordination of employees. Thus, we learn more about the dual relationship between design choices and incompleteness.

Table 8: Overview of how the three design choices frame coordination and motivation

	Initial framing	Re-framing
Choice of performance measures		
Coordination	The choice of key behavioral indicators (KBIs) as performance measures reflects a strong belief in operational causality. The three KBIs (number of customer meetings, number of outgoing phone calls, and customer satisfaction) are presumed to be leading indicators that lead to growth in sales (the lagging indicator). All the financial advisor needs to concentrate on are performance along the KBIs (the leading indicator) then sales growth will follow (the lagging indicator). Value creation is like a sequential process	The sole focus on the KBIs is perceived as incomplete in terms of measuring the value creation of the financial advisors. The KBIs do not fully capture the complexity of value creating as they exclude relevant aspects in order to achieve growth in sales. More performance measures are introduced: The KBIs are supplemented with lagging indicators. The combination of KBI performance (leading indicators) and Sales Performance (lagging indicators) is important to express value creation with performance measures. The financial advisor cannot only concentrate on the KBIs but need to balance their performance on activity (KBI) and sales. Value creation is like an iterative process.
Motivation	N/A	N/A
Setting multiple performance targets		
Coordination	The Threshold Target (TT) is pointing out *how much* financial advisors, as a minimum, should perform on each of the key activities. The TT design defines the minimum required activity level, which specifies when there is casual relation between performance on key activities and sales growth. By communicating a minimum the target produce more leeway for the individual employee.	The TTs coordination by directing minimum level of the key activities is incomplete due to low flexibility towards unforeseen occurrences, variance in customer needs and financial advisors specific knowledge. The TT is modified into dynamic TT (DTT), which coordinates minimum level of key activity with flexible planning. The RPT turned out to have a negative effect on cooperation and is modified into team relative performance targets (TRPT) by the branch managers, to communicate the need for cooperation on customer services. The personal sales targets (PST) coordinate sales outcome from customer activity with difficult to sell products.
Motivation	The TT does not provide enough pressure on the individual to perform. The relative performance targets (RPT) are added to the TT and propose increased effort intensity on the key activities due to competition to become the best (TT and RPT in combination means multiple targets on each KBI)	The competition from RPT reduces motivation with low self-esteem, which leads to team RPT. The TRPT is focused at teams' success in comp over the other teams. The personal sales target (PST) seeks to motivate individual effort on sales with commitment from personalized set sales targets based on activity level
Feedback		
Coordination	The self-management mode of feedback gives the financial advisors the responsibility to interpret and act upon feedback provided by the IT-system (PERFORM).	Self-management feedback is perceived as incomplete, which leads to coaching feedback design. Coaching feedback coordinates the financial advisors, by pointing out how the managers should interpret, communicate and articulate how financial advisors should act upon the information.
Motivation	Self-management design gives the financial advisors more autonomy, as they are responsible for providing their own feedback. This is turn motivate performance development from intrinsic interest in own performance.	Coaching feedback motivate performance development with manager recognition and self-confidence produced by positive experiences (ROE).

Table 8 summarizes how each of the design choices seeks to point out how the financial advisors should perform their daily activities. The table also shows the momentum of how their attempt to frame is modified in the interaction with the operational context. In consequence, how the design choices unfold in the attempt to frame is shaped by the contextual response (i.e. overflows), which informs us of how incompleteness influences PMs Facilitation of value creation. It is important to underline that table 8 provides an overview of how the design choices in my study

shapes propositions of how to coordinate and motivate. Table 8 cannot be taken into conclusion, as the propositions detailed by the design choices are modified when the design choice unfold in practice.

9.2.1 A closer look at the choice of leading indicators

While we are familiar with the coordinating and motivating role of performance measures, we are less knowledgeable of the detailed ways in which leading indicators specify coordination of operational staff. My analysis adds insight into the ideas behind design choices of causality and leading indicators at operational level, and how these design choices specify how to coordinate the financial advisors in their own unique way. It is noteworthy that the KBIs frame coordination based on an "illusion" of causality, by pointing out categories of value drivers' i.e. key activities (*number of meetings*, *number of phone calls* and *happy customers*). It is quite interesting is how the strong trust in causality shapes the details of designing the KBIs which in turn shapes how the KBIs seek to coordinate the financial advisors: The KBIs supposedly coordinate *how* to achieve sales growth, by pointing out what to do, how to do it and towards which customers, as performing the outlined activities (leading indicators) surely leads to growth in sales (lagging indicators). All the financial advisor need to know and focus their resources on in order to achieve sales growth, is to perform customer sales meetings, call up customers, and make sure that the customer is happy with the service provided. The "illusion" that it is sufficient to only coordinate the means (e.g. KBIs) in order to achieve sales growth is influenced by knowledge of best practice and the operational map, which illustrate *how* conditions such as task knowledge and causality influences the details of how leading indicators seek to specify meaning to coordination.

Nevertheless, it proves too complex to guide financial advisors performance by only coordinating their daily activities. Thus, new ideas of how to coordinate financial advisors behavior challenge the design of leading indicators as KBIs. The propositions of how to coordinate proposed by the KBIs is challenged when the KBIs unfold in the branches. The KBIs are perceived to coordinate incompletely, by excluding relevant dimensions of how to coordinate financial advisors towards sales growth. The KBIs define the boundaries of performance in terms of activity, which excludes relevant dimensions of performance on sales growth such as selecting

customers and focus on sales outcome when performing the activity. It's noticeable that the incompleteness mirrors the propositions of only coordinating activity proposed by the KBIs. Thus, tension arises related to excluding the "lagging dimensions" of performance in specifying contribution to value creation. This in turn, makes the KBIs incomplete in specifying value-driving activity in itself, exemplified by the wrong selection of customers. Thus, this show us that when interacting with the operational context, the propositions of how to coordinate proposed by the KBIs, is altered by adding lagging indicators in order to coordinate with more dimensions.

The overflows modify the conviction that the financial advisors only need to know how to perform the right activity correctly in order to achieve desired sales outcome. This shows how leading indicators overflow in coordinating operational employees, but also how the overflowing contribute in shaping how leading indicators unfold in coordinating contribution to value creation. The re-design from the overflows reflects new ideas of how to coordinate the financial advisors, by specifying the dimensions of financial advisors performance with activity and sales outcome: the financial advisors need to know and focus on both activity and sales outcome, in order to achieve sales growth. The lagging indicators alter how the leading indicators seeks to specify coordination, by including sales outcome, as part of what the financial advisors needs to know and focus on. Chapter 6 illustrates two distinct ways that leading indicators seek to contribute in framing coordination of financial advisors. First, the design choices reflect an illusion of the leading indicators predictive powers, which is modified into more "conditional predictions" as leading indicators coordinate operational activity if accompanied with lagging indicators that reminds the financial advisors of the desired ends of the activity.

9.2.1.2 A closer look at the choice of multiple targets on operational measures

One thing is to outline the dimension of performance another thing is to set the desired level of performance as part of defining the boundaries within which financial advisors behavior occurs. Chapter 7 addresses the call for more insight into the design of performance targets, by illustrating interesting design choices of setting performance targets for individual performance: 1) design of *multiple targets*, denoting multiple performance levels on the same performance dimension, 2) the design of threshold targets, denoting minimum level of performance on the

performance dimensions. My analysis shows how design choices on performance targets seek to contribute in the framing of coordination and motivation in ways that have received scant attention in research. What is interesting is the combination of design choices, as the TT design proposes to coordinate, by defining individuals' minimum level of activity, and the RPT proposes how to motivate, by creating competition to perform highest possible level of activity. Thus, together the design choices seek to frame a "performance range" that specify upper and lower levels within which financial advisor level of activity should occur

Designing targets on operational activity in Division PerMark resulted in a somewhat surprising design choice(s) as *multiple targets* where designed, which denotes combining different performance targets that define different target levels on the same performance dimension. The choice to design multiple targets on the KBIs is due to the difficulties of specifying coordination and motivation with a single target level on activity, due to the complex daily operations in the branches. However, one of the targets denotes an unusual designs choice in itself: the threshold targets (TT). The TT proposes to coordinate, by communicate the minimum required level of activity in performing customer meetings and phone-calls, in for these performance dimension to be means that leads to desired ends. What is demonstrated is how the TT seek to specify operational causality between measured activity and desired sales results, as the TT specify *how much* to perform of activity in order to make it predictive of desired results. Thus, coordinating activity does not only involve that the financial advisors knows and focus on the dimensions: customer meetings and telephone contact (which the KBIs provide), but also *how many meetings* and *phone calls* they need to perform in order to achieve sales growth. Thus, TT proposes additional specification of how to coordinate what desirable behavior is.

Also, the idea behind the design choice of the TT, instead of setting expected or stretch targets levels of activity, reflect the complexity of defining level of activity, due to complexity in balancing prioritization between multiple activities. Yet, designing target of the minimum level of activity on the KBIs specifies coordination, as the minimum level ensures that the key activities are granted a minimum required priority in the operational day to day. The other performance targets involve design of benchmarking (RPT) on the measured activities: number of customer meetings and

number of phone calls. The RPT seek to frame motivation to perform higher level of activity, from creating competition to become the best. Also, the RPT complement the TT, as the TT does not provide enough pressure on the financial advisors to develop performance level above the threshold level. Thus, designing targets is not just a further specification of what to do (coordination), as to see a specific target (number) may also motivate higher effort intensity compared with just knowing about the performance dimension.

The specific designs of multiple performance targets are challenged as they unfold in practice, as they produce tension in the daily operations in the branches. Each of the two targets produces incomplete coordination and motivation of financial advisors performance level, as specifying level of activity excludes other relevant dimension for high performance in an operational context. The TT overflows from the tensions produced by low flexibility towards unforeseen occurrences, variance in customer needs and financial advisors specific knowledge. Thus, the TT constructs incomplete coordination of higher level of key activities due to the variance in real-time planning, weekly occurrences and customer needs. Furthermore, rather than inspire to higher level of activity, the RPT reduces motivation to perform on key activities, as the ranking produce low confidence. Also, the RPT is incomplete in motivating higher level of performance, as the targets excludes dimensions such as cooperation in providing customer service and knowledge sharing among peers. The response in the branches makes the TTs and RPTs incomplete in framing high level of performance, exemplified by the cream skimming of customers and distorted planning of activity.

The overflows modify the design choices of the performance targets, by shaping the propositions of how to frame coordination and motivation. The design of TT is modified into a dynamic TT (DTT), which coordinate weekly performance level by setting weekly threshold level of personal activity, adjusted for emerging occurrences, changing work processes and in-time knowledge of customer needs. The RPT is re-designed into team-based target (TRPT). The TRPT motivate higher level of performance from team-based performance, knowledge sharing and cooperation within the teams to provide higher quality in customer activity. In addition, the TT and RPT proved incomplete in specifying expected level of sales outcome based on activity, which lead to designing targets on personal sales potential (PST). The PST

seeks to coordinate sales growth in an interesting way, as the PST coordinates attention towards the difficult to sell product groups: number of credit cards, kr. of savings and insurance. Thus, the PST carries distinctive propositions of how to coordinate and motivate financial advisors towards sales growth, by counter-balancing the current under-performance on sales of certain product groups. Chapter 7 provides a detailed account of how incompleteness in turn shapes proposition of how to motivate and coordinate financial advisors behavior.

9.2.1.3. A closer look at the choice of self-management feedback design

Yet another way to specify how to coordinate and motivate individuals' behavior is to make design choices regarding how to provide feedback. Feedback informs how financial advisors succeed in contributing to value creation for Division PerMark. Chapter 8 portray how the feedback in PERFORM is design to happen in a "self-management mode" denoting that it is the financial advisors who have the *responsibility* to interpret and act upon the provided information. The design of self-management gives feedback a distinctive coordinating and motivating role, as it is private processes between the individual and the self-manager (system). This illustrates to us how design choices of feedback seek to frame coordination and motivation in own distinct ways, which add new ways to specify how to coordinate or motivate the financial advisors. Feedback does so, by specifying whom it is that provides the information (manager or IT system) and who it is that do the interpretation of the numbers (employee/peers/manager) and who it is that finds out how to take action (employee/peers/manager). Feedback also seeks to coordinate financial advisors behavior, by pointing out the rules and routines of how to manifest information into actions. This adds insight into how design choices constructs a distinct meaning to coordination and motivate of financial advisors performance, as the design choices also entails additional choices that define the rules and routines of how to manifest information into actions.

In addition, the design choices of feedback coordinate and motivate financial advisors, by pointing out the expectations, rules and routines of how to interpret information, how to communicate information and how to act upon the information in terms of adjusted operational activities. What is interesting is how self-management involves additional design choices regarding the provision of feedback i.e. self-

manager, as well as how to act upon the information in feedback meetings (Monday morning meeting and pep-talk). These added design choices contributes with detailed account of how feedback are socially produced routines and rules that shape the schemes that interpret, analyze and communicate the evaluated performance in the PM system. But it also adds how these socially produced routines and rules are shaped by design choices, exemplified by the design of the self-manager and the feedback meetings. Also, the design choice of self-management seeks to specify financial advisors motivation, as interest to provide high performance from intrinsic arousal from ownership of own performance and autonomy. Self-management feedback is challenged in the branches, as financial advisors are not motivated by the added responsibility to interpret and act upon the feedback, as they are supposed to in self-management feedback. The additional design choices on the self-manager and feedback meeting structures attempted to specify coordination and motivation of how self-management should be performed (i.e. interpret information and act upon it), by defining the rules and routines of how to manifest information into actions. Tensions arise as the financial advisor is hindered in adjusting the feedback and interpretation in accordance to their customer portfolio, and specific competences.

The overflows modify the propositions of how to coordinate and motivate financial advisors behavior with feedback, expressed by re-design of how to provide feedback (from self-manager system to branch manager), how to interpret feedback (from financial advisor to branch manager) and act upon the feedback (dialog between branch manager and financial advisor). The coaching feedback design denotes a shift of who has the responsibility of providing, interpreting, and articulate actions plans. However, the interesting twist in the re-design to coaching feedback is how the re-design modify the design choices regarding the rules and routines of how to provide, analyze and act upon information. This show yet another way that designs choices on feedback seek to frame coordination and motivation in unique ways, by shaping the rules and routines of providing, interpreting and acting upon feedback. Here, the attempt is to coordinate and motivate financial advisors behavior is to coordinate how the branch managers provide feedback. The design choices seek to coordinate managers' feedback style as coaching by designing rules and routines of coaching feedback schemes with coaching diary, coaching education and the principle or ROE.

9.2.1.4. The contribution of a close study of design choices

My motivation has been to make a detailed study of design choices in practice, in order to take a closer look on how design choices partake in shaping the directions of how to coordinate and motivate individual performance at operational level. Often, the concern is how the complex context of organizations and the people in them partake in shaping this. Acknowledging this as part of the network that frame, I find that we can learn about PM as a practice, by developing an appreciation of the role of design choices in pointing out how to coordinate and motivate. I demonstrate this by showing how leading indicators, threshold targets or self-management feedback shape how financial advisors are coordinated towards sales growth. It takes much more than design choices alone to frame how to coordinate and motivate financial advisors, but my analysis show how a closer look on design choices inform us of their contribution in specifying "how" and "why" to coordinate and motivate in specific ways.

Secondly, my detailed study of design choices also contributes by demonstrating how the meaning of coordination and motivation is not given a priori, but is produced from being framed. Again, I stress that design choices are only partaking with propositions of how to frame the coordination and motivation of financial advisors. My contribution is therefore not to take into conclusion how design choices coordinated and motivated the financial advisors in performing their daily activities, as this produced by whole network of actors and framing devices. But my analysis shows how the three design choices point the construction of coordination and motivation in specific directions. Certainly, motivation and coordination can be specified in multiple ways, and my study shows some of the way that their meaning is framed, which partly is specified by the design choices.

Why the framing of coordination and motivation is impossible to be taken into conclusion is illustrated from my analysis of how the design choices overflow, which inform us of how the limitations in framing coordination and motivation of employees when designing PM. Callon (1998) stresses that all framing overflows, wherefore all attempts to frame is unavoidable incomplete. It follows as no surprise that design choices provide incomplete representations of the performance they seek to shape (Jordan & Messner, 2011; Lillis, 2002; Wouters & Wilderom, 2008). I believe that my empirical analysis contribute with detailed insight into how incompleteness is

produced by the details of the design choices. Also, I add how the production of incompleteness partakes in re-framing how to coordinate and motivate financial advisors. In consequence, I show in my study how the incomplete framing by design choices expresses alternative ways to frame the employee behavior towards value creation. Thus, my study adds the insight that incompleteness is not necessarily a problem in designing PM; as it also denotes opportunities of re-design.

9.3. The contribution of my study to PM literature

The next part will outline how my empirical chapter 6-8 (summarized in table 7) contributes to PM research. I do so, by structuring my contribution on the three design choices I studied.

9.3.1 The design of leading indicators and causality at operational level

Chapter 6 provides a detailed account from practice, of how performance measures might be designed to coordinate employees' value contribution at operational level. The overall contribution is the supplementary knowledge of the practices of designing leading indicators and causality at operational level (Ferreira & Otley, 2009; Lillis, 2002; Otley, 1999; Stringer, 2007). While we are familiar with some of the ways in which leading indicators play a role in strategic maps and business models (Huelsbeck et al., 2011; Ittner & Larcker, 2008; Ittner & Larcker, 1998; Malina et al., 2007; Merchant et al., 2011; Norreklit, 2000; Nørreklit, 2003), little has been said about the detailed design choices of leading indicators, and how this specify the coordination of operational behavior (e.g. operational maps).

The distinctive design of KBIs does so, in by pointing out what financial advisors should do in order to achieve sales growth. I provide a detailed account of how the illusion of operational causality leads to design of leading indicators that coordinate individual contribution by specifying how to perform their job. The KBIs provide an interesting example of leading indicators, as the KBIs demonstrates how a true conviction in the predictive powers of leading indicators shape coordination of operational employees to only point out the means i.e. key activities. This exemplifies the design choices when the narrative of leading indicators to an extreme: The financial advisor only needs to know how to perform specific activities (i.e. customer meetings, call up customers, and make sure that the customer is happy), because by doing so, growth in sales will surely follow. In contrast, the re-design with added

lagging indicators, exemplify an alternative way that leading indicators coordinate operational employees. All in all, my study illustrates in detail the complexity of designing leading indicators with predictive powers (Kaplan & Norton, 1996), at least in the complexity at operational level.

In extension, my study also contributes to the current concern with how organizations design causality (Huelsbeck et al., 2011; Ittner & Larcker, 2008; Ittner & Larcker, 1998; Malina et al., 2007; Merchant et al., 2011; Norreklit, 2000; Nørreklit, 2003). Chapter 6 informs this inquiry in many ways by exemplifying the design of operational causality (i.e. operational map) in practice. Also, I show in detail how the design of operational causality seeks to represent the KPIs (i.e. strategy map) (Kaplan & Norton, 2001; Kaplan & Norton, 2013; Lillis, 2002). First, my study shows a dual relationship between leading indicators and operational map (i.e. operational causality). On the one hand, the outlined operational map between activities and desired sales outcome inspired the design of the KBIs. It is the operational map that gives the design of the KBIs the predictive power, which shapes how, the influence the coordination of daily operations: *just focus on these three activities, performed in this particular way towards these types of customers and you will generate sales growth.* On the other hand, via the details of designing the KBIs the means that lead to the ends are further specified with *what* to do in terms of specific activities. Furthermore, what is also noteworthy is how the conviction of operational causality is shaped by the KBIs, but also task knowledge, which together seek to specify the conditions under which causality between activities and desired ends holds (e.g. pointing out what to do and how to do it)

This is also linked to another contribution to the design of leading indicators and causality for coordinating operational employees. The predictive ability of the KBIs is shaped by task knowledge. The task knowledge of how to perform the measured activities and towards which customers, provides additional conditions to the operational causality. It does so, by specifying how to perform the activities measured by the KBIs, in order for these activities to be predictive of desired sales outcome. A key insight, somewhat overlooked in prior discussion of how leading indicators coordinate operational employees, is that the way that leading indicators coordinate involves interaction with additional elements. The KBIs coordinated financial

advisors behavior together with the best practice descriptions, customer lists and CRM system. In order to guide what to dot, but also how to do it, and towards which customers, the KBIs functioned in a network of additional elements. This in turn, contributes to the inquiry of how causality is designed for operational level (Lillis, 2002). As shown, the design of KBIs involved further specification of the KPI sales and market growth, by identifying what activities to perform, and how to perform these activities, in order to predict achievement of the KPI. It is highlighted that designing operational measures that reflects KPIs often leads to incompleteness, due to the complexity at operational level (Lillis, 2002). My study informs us of the detailed design of operational measures i.e. KBIs, but also how designing operational measures to reflect the KPIs involved additional elements in order to coordinate means-ends relations. Chapter 6 adds insight of design choices frames how leading indicators seek to coordinate casual relations between strategic and operational level.

Lastly, there has been a general concern with incomplete representation of causality in contemporary literature, either in terms of their informative value (Ittner & Larcker, 1998; Luft, 2009; Norreklit, 2000) or due to the complexity of designing operational causality (Kaplan & Norton, 2001; Lillis, 2002). My study contributes by demonstrating the limitations of designing operational causality, due to the on-going complexity of unforeseen occurrences, and from variances in skills, demands and knowledge. Thus, the design of operational maps is by nature limited, wherefore designing leading indicators to point towards key means that predict desired ends, in the operational context is limited. However, Chapter 6 also shows that the unavoidable incompleteness of how leading indicators coordinate causality generates new knowledge of conditions of the operational means-ends relations. The KBIs was incomplete in communicating sales growth, which lead to new appreciation of added conditions of the operational map (direct attention on sales, guide specific knowledge, flexibility towards customer needs). Thus future research might look into the use of leading indicators to “test” for operational causality as ways for organizations to learn about the nature of their operations.

9.3.2 The design of performance targets at operational level

With regards to design of performance targets for operational employees, my studies overall contribution is to illustrate how two relatively unexplored design choices

threshold targets and *multiple target design* unfolds in practice. The uniqueness of these designs amplifies how design of performance targets partakes in framing how to coordinate operational employees' behavior. Also, I believe I contribute by providing a detailed illustration of interesting ways to set performance targets in order to specify how to motivate and coordinate individual performance at operational level. Undeniably, most literature on design of performance targets has studied more aggregated target designs, such as budget targets. Furthermore, much research is devoted to how performance targets are set to motivate individual performance by evaluating or rewarding performance (Dekker et al., 2012; Indjejikian et al., 2014; Jensen, 2003; Merchant & Manzoni, 1989; Webb et al., 2013; Webb, 2004). Yet, research on how the design of performance targets specifies how employees should perform their activities is fairly scarce. For example, I find that much literature concerned with design of PM at operational level implicitly or explicitly concerned with design of performance measurement systems (PMS) or Management Control systems (M.C.s) (Adler & Borys, 1996; Ahrens & Chapman, 2004; Jordan & Messner, 2011; Lillis, 2002; Potter & Banker, 1993; Wouters & Wilderom, 2008). My study contributes to this stream of research, not only by demonstrating the role of performance measures, but also by showing the somewhat overlooked importance to study design choices of performance targets. My study show how the design of targets point out how to perform operational activity, which I believe contributes with insight into the working of PM systems in practice.

My study contributes with insight of how design choices of performance targets coordinate employee performance in their own way. I do so by my detailed accounts of how the setting of Threshold targets (TT) unfolds in practice, which to my knowledge is a design choice, which has received scant attention in research. First, my study of the design of TT contributes to current knowledge by describing *how* performance targets might be designed to specify the coordination of operational performance. It might not be surprising that performance targets might coordinate planning, resource allocation, or to incorporate externalities (Hansen, 2010; Jensen, 2003; Merchant & Manzoni, 1989). Nevertheless detailed descriptions of how targets seek to specify how to coordinate individual behavior at operational level and how they are designed to do so is scarce. The TT is interesting in this regard, as the TT specify how to coordinate employees' performance of key activity by pointing

out *how much* financial advisors, as a minimum, should perform on each of the key activities. The TT is perceived as a more adequate target level in operations due the complexity of defining an expected level of performance in weekly activity, it is decide to design a minimum benchmark, that better guide weekly activity less.

The proposition of designing a minimum level of activity on number of customer meetings and number of outgoing phone calls is that the minimum level forces financial advisors to prioritize enough energy to perform the key activities and to plan their weekly resource capacity in order to meet the set TT. The interesting details of the design of the TT are to suggest that higher level of activity can be coordinated. The minimum level of activity guides prioritization and planning of performing the activities. This is in extension suggested to reducing the variance in performance level across financial advisors, making the TT into "leading target" that guides routines that enable speed in best practice customer services. Furthermore, my study also adds to the literature concerned with developing causality (Huelsbeck et al., 2011; Ittner & Larcker, 2008; Ittner & Larcker, 1998; Malina et al., 2007; Merchant et al., 2011; Norreklit, 2000; Nørreklit, 2003; Smoot, Ittner, & Larcker, 2004) Another interesting finding when studying the TT was how the target design was used to specify operational causality. By defining the minimum required level of performing key activities, the TT specifies additional conditions under which the casual relation between key activities and sales growth holds. The TT communicates the minimum level of expected performance that financial advisors must perform weekly in order for the key activities to result in increased sales.

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In extension of this, yet another contribution to the design of operational PM is the design choice of *multiple targets*. Given the volume of research on design of multiple performance measures (Kaplan & Norton, 1996; Kaplan & Norton, 2001; Lipe & Salterio, 2000; Malina & Selto, 2001; Malina & Selto, 2004), there exists surprisingly little research on the details of designing multiple target levels on the same performance dimensions. My study adds insight into this somewhat unexplored target design, by showing how the complexity of the operational setting leads to the setting multiple target levels on the same KBIs. Multiple targets are designed in order to specify both the coordination and motivation of employees, and function simultaneously even if they coordinate and motivate financial advisors in their own

way. The fact that the financial advisors should navigate towards two or more targets on the same performance dimension shapes the coordination and motivation of operational behavior. The TT communicates the minimum level and the RPT communicate the maximum level of performance, and together the two targets define a performance range within which all financial advisors should perform. My study of design choices contributes with some of the multiple possibilities to design targets at operational performance. All in all, my study suggests that future research on design of operational PMS should be more attentive to design of target setting.

9.3.3 The design of feedback for employees at operational level

My overall contribution to PM research concerned with design of feedback is more insight to how feedback is designed to facilitate operational performance as well as how feedback designs unfold in practice (Ferreira & Otley, 2009; Grafton et al., 2010; Pitkänen & Lukka, 2011). All in all, chapter 8 also shows how the design choices of feedback play a significant role in shaping how PM unfold in practice, by specifying how to coordinate and motivate operational staff in new ways. Thus, my findings speak to literature on feedback (Grafton et al., 2010; Kaplan & Norton, 1996; Otley, 1999; Pitkänen & Lukka, 2011), as well as the general literature concerned with PM in practice (Ferreira & Otley, 2009; Otley, 2012; Stringer, 2007). A key focus in the literature has been how various design choices of feedback information might facilitate different types of managerial decision-making (Ferreira & Otley, 2009; Grafton et al., 2010; Luft, 2009; Otley, 1999). Chapter 8 contributes to this, by adding insight of *how* feedback is designed to facilitate decision-making of operational employees (Financial advisors) and later the branch managers.

In my case, this is exemplified by "self-management design", on feedback, denoting that it is the financial advisors who have the responsibility to interpret and act upon the provided information. Chapter 8 shows how self-management feedback frame coordination of financial advisors, by specifying whom it is that provides the information (manager or system) and who it is that do the interpretation of the numbers (employee/peers/manager) and who it is that find out how to take action (employee/peers/manager). Chapter 8 therefore add insight in how feedback specify coordination, by additionally specifying whom it is that provides the information (the system) and who it is that do the interpretation of the numbers (the financial advisors

him/her-self) and who it is that finds out how to take action (also the financial advisors him or herself). Thus, we know some of the many design choices involving the structure the interpretation of feedback (formal/informal) and type of feedback dialog (Feed-back or feed-forward). Chapter 8 contributes to PM literature by exemplifying additional design choices regarding how to provide feedback (Ferreira & Otley, 2009; Otley, 1999; Pitkänen & Lukka, 2011), such as with *whom* to place the *responsibility* to interpret and act upon the information. In other words, in chapter 8 we learn more about how feedback involves specification of "action plans", denoting how to respond and act upon the communicated information.

Furthermore, in chapter 2, feedback was defined as socially produced routines and rules that shape the schemes that interpret analyze and communicate the evaluated performance in the PM system (Pitkänen & Lukka, 2011). Self-management design involved additional design choices regarding how to provide feedback i.e. self-manager (It system), as well as design choices regarding "socially produced rules and routines" of how to act upon the information in feedback meetings (Monday morning meeting and pep-talk). These added design choices contributes with detailed account of how feedback involves socially produced routines and rules that shape the schemes that interpret, analyze and communicate the evaluated performance. However, my study also adds that the socially produced routines and rules is shaped by design choices on framing devices, such as design of IT systems (self-manager) and other elements (coaching diary) that seeks to shape how these rules and routines coordinate and motivate specific ways. This is exemplified by the detailed design of self-manager and the feedback meetings, and later the coaching diary, ROE, which involve design choices that seek to shape the socially produced schemes of interpretation and communication of feedback. Thus, my study clarifies how feedback involves design choices regarding social rules and routines of interpreting, communicating and acting upon the feedback information. This exemplifies the complexity of distinguishing between formal and informal (Pitkänen & Lukka, 2011) as well as feedback and feed-forward (Ferreira & Otley, 2009; Grafton et al., 2010)types of feedback in practice, as these occur ad-hoc and simultaneously.

All in all, chapter 8 adds interesting insight into the scarce knowledge of feedback by providing a detailed account of how feedback frame coordination of operational employees by specifying whom it is that provides the information (the system) and

who it is that do the interpretation of the numbers (the financial advisors him/her-self) and who it is that finds out how to take action (also the financial advisors him or herself). Also, feedback add specific ways to coordinate and motivate individuals, with design choices that seek to shape the socially produced rules and routines, such as detailing how to provide, interpret, and act upon feedback. Thus, my study of design choices indicates that feedback is socially produced routines and rules, that in combination with design choices on systems (Self-manager) and elements (coaching diary) seek to produce the schemes of provision, analysis and action from feedback. This demonstrates the significance, but also the complexity to design feedback as it involves coordinating social interaction, which to my knowledge, underplayed criteria within knowledge of feedback design.

My contribution to PM literature is summarized in table 9.

Table 9: Overview of how my study contribute to current PM literature

Design choice	Identified research gaps in chapter 2	Identified contribution in this study
Choice of performance measure	There is a multifaceted call to learn more how organizations design the operational means-ends relations with performance measures (Ittner, Larcker, & Rajan, 1997; Ittner & Larcker, 2003; Ittner & Larcker, 1998; Lillis, 2002; Malina & Selto, 2004; Malina et al., 2007; Norreklit, 2000; Nørreklit, 2003) How do specific design choices on leading indicators *coordinate* activity planning, learning and knowledge sharing by measuring operational activities?	**1. Shaping operational causality:** The operational map shapes the design of the Key Behavioral Indicators. The three KBIs (number of customer meetings, number of outgoing phone calls, and customer satisfaction) are presumed to lead to growth in sales (the lagging indicator). Thus, the KBIs specify operational causality, by coordinating that all the financial advisors needs to concentrate on is their performance along the KBIs, as this leads to sales growth. The choice of KBIs as performance measures reflects a strong belief in operational causality, which leads to KBIs that coordinate by specifying employees, should perform their tasks, as value creation is viewed as a sequential process. **2 Support elements for coordinating with leading indicators:** a key insight is how the leading indicators coordinate financial advisors performance towards key activities together with additional elements, such as best practice descriptions, customer lists and CRM system that point out how employees should perform the key activities in order to achieve desired ends. **3. The illusion of leading indicators:** My study provide detailed specification of how leading indicators seek to coordinate operational employees by pointing out what to do and how to do it, (e.g. the key activities: number customer meetings, number of phone calls and customer satisfaction). This also shows us the limitations in pointing towards key activities that predict desired ends (e.g. operational map). In the complexity of operational context designing operational maps proves to be more an illusion, as by pointing out what to do, one also distorts value creation by pointing out what not to do. Thus, designing causality at operational level might be too contingent to guide value creation.
Target setting	There is a general call for more insight in the multiple ways in which targets are designed. (Dekker et al., 2012; Hansen, 2010; Merchant & Manzoni, 1989; Merchant, Van der Stede, & Zheng, 2003; Otley, 1999; Otley, 2012). In particular, one of the areas with potential to improve current knowledge is with regards to how targets are set to coordinate or motivate operational employees in their task performance.	**1. Specifying coordination individual performance:** The study provides detailed insight into how the design of performance targets shape coordination of operational performance. The design of performance targets add specification of how to coordinate financial advisors performance by specify prioritization, planning and allocation of activities, making targets a key actor in coordinating how to perform your tasks for employees at operational level **2. Threshold target to specify causality:** The TT, specify *how much*, as a minimum, employees must perform of key activity in order for this to lead to desired results. Thus, setting minimum level of activity specify new conditions of when measured activity predicts sales growth (operational causality). Also, the setting of a minimum level is suggested as more adequate target level for coordinating operational employees at operational level. The TT produces more leeway for the individual employee to make sufficient planning and prioritization among tasks. **3. Multiple targets for individual performance:** The complexity of framing the coordination and motivation of individual performance activity level lead to multiple targets design (in my case two targets per performance measure rather than one that is often the case). This involves *multiple targets* on the same performance dimension that simultaneously but independently specifies how to motivate and coordinate financial advisors. Also, multiple targets also specify operational causality, as targets set on both the activity (e.g. leading) and the sales results of that activity (e.g. lagging). This is exemplified in the re-framing into dynamic threshold targets, team benchmarking and personal sales targets.
Feedback	There is in general scarce knowledge of how organizations design the processes of feedback, (Ferreira & Otley, 2009; Grafton et al., 2010; Pitkänen & Lukka, 2011). In particular with regards to facilitating operational staff in decision-making and commitment to performance level This suggests a need to add to current lack of knowledge of the multiplicity of feedback design choices and how different designs specify the meaning of coordination and motivation of value creation.	**1. The design of self-management feedback:** Feedback can be designed in a self-management mode (supporting self-management thinking in the case company). In this mode feedback becomes a private process of interpreting and acting upon the information, by decentralizing the responsibility to do so to the employees (self-management). My study inform of some of the conditions under which it's possible to design feedback in this way, as this requires competences, interest and sufficient trust in the employees abilities to act upon feedback themselves **2. Feedback shapes behavior with social rules and routines**: Feedback coordinates and motivates employees by pointing the social or private schemes of interpretation in specific directions. Feedback is more than social produced rules and routine, as these are shaped by design choices on routines, rules and elements such as IT systems or coaching diary **3. Feedback specifies coordination:** Feedback specifies coordination in added ways than performance measures and targets. Feedback does so, by coordinating whom it is that provides the information (manager or system), which it is that do the interpretation of the numbers (employee/peers/manager) and who it is that finds out how to take action (employee/peers/manager). Two exemplifications of this are provided by self-management mode and later coaching feedback mode.

All things considered, my study contributes with its detailed account how specific design choices on performance measures, performance targets and feedback have an impact on the coordination and motivation of operational employees' behavior. Certainly, it's not an eye-opener that design choices reflect ideas of coordination and motivation, but the conflicting findings of how they do so begs for more exploration of design choices in practice (Ittner & Larcker, 2003; Ittner & Larcker, 1998; Otley, 2012; Stringer, 2007). I do so, by showing how design choices seek to specify *how* to coordinate and motivate operational employees, by pointing out how employees should perform their tasks operational level.

I studied this from a different perspective than the general focus on how the complex context of organizations and the people in them shape how PM coordinate and motivates behavior in practice. Also, my close look on the role of design choices, not just on performance measures, but also performance targets and feedback, informs of how design choices are designed to point out how operational employees should perform their job. I also clarify how they are limited in doing so. My study demonstrate the complexity of designing PM that coordinate operational level by specifying what to do and how to do it; as the level of detail simultaneously provide incomplete coordination of value creation. This insight is informative for the debates of how, and if so, to what extent leading indicators and casualty might coordinate operational employees (Ittner et al., 1997; Ittner & Larcker, 2003; Ittner & Larcker, 1998; Ittner et al., 2003; Lillis, 2002; Malina & Selto, 2004; Malina et al., 2007; Norreklit, 2000)

Accordingly, my study also informs the general literature concerned with how to design PM for operational employees (Banker et al, 1993; Abernethy & Lillis, 1995; Lillis, 2002) and with the PM in practice (Ahrens & Chapman, 2004; Jordan & Messner, 2011; Otley, 2012; Wouters & Wilderom, 2008). The level of detail of the design choices I study provides an interesting perspective of how to design operational causality of individual at operational level. An interesting insight from my study is how design choices on leading indicators might be made in order to point out what to do in at operational level in order to contribute to achievement of the strategic KPIs (Lillis, 2002). This also clarifies how design of leading indicators seeks to coordinate employees' contribution, by guide them in how to handle the multiple

goals at operational level (Lillis, 2002). Thirdly, as my study demonstrates the limitations of leading indicators in doing so, we learn more of the relation between incompleteness and design choices. I also shed light on the dual role making leading indicators that point out how to perform operational activities. I show how design of leading indicators seeks produce order by specifying what to do, but also how simultaneously produces disorder by specifying what not to do. I clarify how leading indicators who are designed to aid operational employees, also produces tension, by constructing trade-offs in-between multiple goals at operational level. Thus, my study provides insight into the practical complexity of making design choices for individuals at operational level.

9.4 The craftsmanship of designing PM

I have studied PM in practice; with a particular focus on how the details of the design choices involve propositions of how to shape coordination and motivation of operational employees. This also involved studying how the design choices unfold (i.e. overflows) in practice. I have done so, in order provide a close look on the role of design choices in pointing towards specific ways to coordinate and motivate individual performance at operational level. My performative perspective denotes to study how the meaning of coordination and motivation is produced form the processes of framing, as their meaning is not given a priori. Of course, it takes much more than design choices frame specific meaning to coordination and motivation of employees. However, my analysis shows how design choices frame some directions of how to coordinate (specify how employees should perform their tasks) and motivate how to perform accordingly. My motivation has been to take "design choices" seriously, by studying them as actors that partake in setting the directions of how coordination and motivation of value contribution is specified. My contribution is therefore not to take into conclusion how financial advisors where coordinated and motivated in performing their daily activities, as this is framed by whole network of actors and framing devices.

I demonstrate how the design choices that I have studied partake in framing, by specifying some aspect of how to coordination and motivation of the employee. However, the value of studying design choices as actors that seek to frame, and in doing so, overflows, is that we also learn more about the limitations of design choices

in setting the direction of how to coordinate and motivate. Designing PM is a craftsmanship because it not only involves expertise of knowing the multiple possibilities in designing PM in order to shape the meaning of motivation and coordination, but also knowledge of the conditional nature of the design choices, and thus, learn how to manage their incomplete framing. Callon (1998) stresses that all attempts to frame produces overflows. It is not surprising that PM is incomplete in coordinating and motivating desired performance, as it is impossible to include all relevant dimensions within the framing. However, what my empirical analysis adds is detailed accounts of how the character of the design choices constructs distinctive types of incompleteness, which in turn produce new meaning to coordination and motivation.

Accordingly; the analysis of the overflows demonstrates the limitations of design choices in defining the coordinating and motivating roles of PM, as their framing produce tension from incompleteness. The insight to the limitations of design choices in constructing motivation and coordination is important in order to understand the true craftsmanship of designing PM in practice. Here, the operational context challenges the specific meaning to coordination and motivation framed by the design choices. Thus, this enables an illustration of how design choices not only perform, but also are performed by its context. The branches challenge the framing of the design choices, with alternate meanings to coordination and motivation that re-frame the perception of what to coordinate and motivate. Thus, design choices are performative, denoting that by specifying the boundaries of value creation, design choices simultaneously produce ambiguity and tension. This was illustrated in the three analytical chapters, which show how the initial design choices overflow into new understanding of the boundaries of coordination and motivation, leading to re-design of performance measurement, target setting and provision of feedback

The dynamic tension between framing and overflowing illustrate the craftsmanship of designing PM, as the analytical concepts illustrate the duality in how design choices frame specific meaning to the coordinating and motivating role of PM. On the one hand, the design choices seek to shape a specific meaning to coordination and motivation of value creation. Yet, on the other hand, design choices are fragile, as the interaction with the context re-constructs the specification of coordinating and

motivating value creation, expressed in re-design of the design choices. This corresponds to Callon (1998) notion, where all framing leads to overflowing, but as Callon (1998) also add, this process is ongoing. Thus, the analysis might even be read as a contribution that underlines in more detail how design choices are on-going process of craftsmanship. In the tool box for the craftsman should be detailed insight to the design choices available and how they shape the framing of coordination and motivation. I tried to provide some more insight into the complexity of what designing PM constitutes, and how design choices can be understood as tools that facilitate the craftsmanship of PM.

Chapter 10: Conclusion

The motivation of this study was to explore how the design choices made when developing Performance Management (hereafter PM), produces proposals of how to coordinate and motivate operational employees in performing their tasks as well as to which extent they are successful in doing so. I was therefore inspired to study how design choices shape the ideas of what it entails to coordinate and motivate employees in practice, when I went out to study the design of the operational Performance Management System PERFORM. PM is often postulated as a management resource in organizing employee contribution to value creation. Here, it is often advocated that carefully designed PM supports organizational value creation, by facilitating the coordination (e.g. the right people do tasks efficiently in the right way and at the right time and place) and motivation (e.g. interest alignment) of employee's contribution. Following this line of reasoning, I have studied how the making of design choices in a operational PMS partakes in specifying how to motivate and coordinate employees. Despite the significant attention towards the design PMS and its elements (i.e. performance measures, performance targets etc.) in the literature, the way in which design choices proposes what it means to coordinate and motivate employees in practice is less clear. Thus, I have studied how the design choices construct detailed propositions of how to coordinate and/or motivate employees in their daily operations. I find that studying the role of design choices adds insights to how PM unfolds in practice.

My interest in the detailed working of design choices resulted in a case-based study where I traced the development of the design of three selected elements in a new operational Performance Management System (PERFORM hereafter). I do so in order to explore how these design choices propose ideas of how to coordinate and motivate employees' value creation in daily operations. I explore the design choices made with regard to leading indicators (e.g. performance measures), performance targets and feedback over a period of three years (2012-2014). I chose to illustrate these three elements as my comprehensive data collection made it beneficial to select some of the most illustrative examples from my case study. The focus was to investigate how the design choices play a significant role in assigning specific properties to what

motivation and coordination of operational employees entails in practice. For example, the study illustrate how the design of leading indicators as key behavioral indicators (KBIs hereafter) suggest the idea that coordination of employees contribution means to point out what they should do when performing key activities. Detailed accounts such as this, provides rich examples of how design choices construct meaning to the coordination and/or motivation of employees in their daily operations. This is of course not the only way that the meaning to coordination and motivation is produced, but the design choices prove to be a significant part of their making.

In chapter 2, I provide a selected overview of current understanding of PM in the literature, with a tailored focus on the studied elements of PM: performance measures, performance targets and feedback. This overview of current knowledge is noteworthy as this identifies how my study contributes with additional insight to current understanding of the design of PM. For example, I find that most studies concerned with design of PM often focus on PMS as a whole, and thus, become quite vague in describing the role of design choices in shaping the working of PM in practice. This in turn implies the need of more insight of how design choices propose what it entails to coordinate and motivate employees' value contribution. For example, while rich discussion of the value of leading indicators exists, few provide detailed descriptions of how organizations actually design-leading indicators to lets say, point out which tasks to perform. Thus, current knowledge of how design choices define the boundaries of what it means to coordinate and motivate employees in practice is scarce. My study also adds insight into other interesting design choices in regards to developing an operational PMS, such as setting threshold targets for minimum level of performance. The rich description of these design choices contributes as this has received scant attention in prior literature. All in all, it might not be surprising that the design choices made on performance targets and feedback contribute in shaping how PMS seek to coordinate and motivate operational employees, but there is a need of more knowledge of how they do so.

In chapter 3, I explain how I apply a performative perspective. I draw upon Callon's (1998) idea of framing, which here is understood as to study how the design choices produces the boundaries that constructs the meaning of coordination and motivation

in practice. Therefore, design choices are studied as actors that frame, denoting that design choices produce boundaries of action by suggesting what it is that employees should do, in order act within the boundaries of motivation and coordination of value creation. For example, the design of KBIs (e.g. leading indicators) pointed out the key activities (e.g. having customer meetings and making customer phone calls) or design of threshold targets pointed out how much to do of specified activities (e.g., making 5 meetings a week or making 10 phone calls a week). More precisely, I study and show how framing is the making of boundaries that seek to regulate and shape action. I argue and illustrate that part of what frames action, is the way in which design choices propose ideas of what motivated and coordinated action entails. Thus, I have studied how these ideas seek to produce boundaries of action, but also how the making of such boundaries makes the design choices performative as they are contested in practice. The contesting of the suggested way to coordinate and motivate employees' contribution is important as this leads to reframing how design choices construct the meaning of coordination and motivation (e.g. performativity).

Consequently, I have studied how the meaning of coordination and motivation is constructed when making and contesting design choices. This implies that what it means to motivate and coordinate cannot exist *a priori*, but its meaning is constructed. My ambition was to demonstrate how design choices play a significant role in doing so. Of course, it requires more than making design choices to construct (e.g. frame) the boundaries that shape how to coordinate and motivate employee contribution. Still, my analysis shows how design choices partake significantly in this boundary making, by proposing detailed ideas of what coordination and motivation entails in practice. I illustrate how framing is inescapably linked to overflowing, by first describe how the design choices propose ideas of coordination and motivation, and then, show how the ideas are challenged and modified (i.e. overflows) in the interaction with the branches. All in all, I find Callon's (1998) concepts resourceful in providing a detailed account of how the design choices define a specific meaning to what coordination and motivation of operational employees could entail. Also, this perspective enables a more detailed study of how design choices both specify the boundaries of desired action as well as how they are contested in the attempt to do so. This illustrates the performativity of design choices, as the proposed construction is modified via the interaction with the organizational practices.

The primary focus of my thesis was to address the stated research question: *How does the design choices related to performance measures (i.e. leading indicators), performance targets and feedback contribute to the performance management systems framing of the coordination and motivation of operational staff (i.e. financial advisors) and how does the operational level response to the design choice potentially modify the way in which the design choices do so?* Guided by this research inquiry, my primary focus in the empirical analysis was to provide a detailed account of how the design choice of performance measures, with corresponding choices of performance targets and provide feedback, contributed in framing specific meanings to what it entails to coordinate and motivate financial advisors in Division PerMark.

Chapter 6 informs my research question by providing a rich account of how the choice to design leading indicators (e.g. performance measures on the key activities) produces specific ideas of how to coordinate the financial advisors in their daily tasks in division PerMark. Chapter 6 shows how the design of leading indicators (hereafter Key Behavioral Indicators (KBIs)) promotes ideas of only focus on key activities (customer meetings, outgoing phone-calls and producing customer satisfaction), as these activities supposedly predict achievement of sales growth (e.g., value creation). The specific design of the KBIs shapes coordination of financial advisors in distinct ways, by specifying what the advisors should do to perform well for Division PerMark. The KBIs propose that coordinating employees means to promote the strong belief in the operational causality between activity and sales results. Thus, to coordinate is to point out how to perform key activities in a correct way (e.g. best practices on customer meetings, making phone-calls and customer satisfaction). Furthermore, it is also demonstrated that the KBI cannot frame meaning to coordination of operational activities alone, as the chapter show how the KBIs function together with additional elements in order to frame what it means to coordinate financial advisors in accordance to value creation. However, the framing of coordination proposed by the KBIs is contested, as it proves impossible to coordinate financial advisors as suggested by the KBIs (e.g. specifying what activities to perform and how to perform them). Accordingly, the KBIs are performative via the interaction with the operational context where new meaning of coordination is produced by the KBIs together with new lagging indicators.

One thing is to define the dimensions of performance; another way to specify how to coordinate and motivate employee's contribution to value creation is to define the desired level of performance. Chapter 7 enlightens my research inquiry, by portraying how the design choice of performance targets also contributes in specifying the coordination and motivation of financial advisors. First, chapter 7 illustrates how threshold targets (TT) frame coordination of financial advisors performance; by communicate required minimum level of activity on the measured activities. The TT specifies new conditions of when performing the key activities leads to desired sales results, as the TT specifies *how much* one need perform of the activities, as a minimum, in order to contribute with improved sales from activity. The role TT at the operational level has not received much attention. Designing TT rather than, for example a target representing the expected average level or the top level of performance reduces the performance pressure on the key performance dimensions. For example, the suggested idea by the TT is that the minimum level provides space to learn how to prioritize between activities and planning of weekly activity level. Another interesting design choice was to set multiple targets to each performance measure. The multiple targets require the employees to navigate towards two or more targets on the same performance dimension. The choice of multiple targets reflects the complexity of setting target level on operational activities, wherefore multiple targets are perceived as necessary in order to specify coordination and motivation of employees. Similarly, the branches challenges how these design choices, as setting targets on activity level is unreasonable due to uncertainties in operational day-to-day.

Yet another way to frame the coordination and motivation of employees' performance is by making design choices regarding how to provide feedback to operational employees. Chapter 8 show how the design choices regarding feedback frame coordination of financial advisors in additional ways, by specifying whom it is that provides the information (manager or system), who it is that do the interpretation of the numbers (employee/peers/manager) and who it is that find out how to take action (employee/peers/manager). Chapter 8 displays how design of feedback in PERFORM was supposed to happen in a "self-management mode" denoting that it is the financial advisors who have the *responsibility* to interpret and act upon the provided information. Chapter 8 adds insights into how design of PMS might construct a distinct the coordination and motivation of financial advisors in new ways, as the

design of feedback influence the making of social rules and routines of interpreting information. The design of feedback is challenged in the branches, as financial advisors are not motivated by the responsibility to interpret and act upon the feedback by themselves, as they are supposed to in self-management feedback. Thus, the re-design of feedback leads to coaching feedback. The coaching feedback design specifies new meaning to coordination, by specifying how the branch managers should interpret and communicate feedback in lined with coaching feedback.

All in all, the three empirical chapters address my research question by showing how various design choices made on each of the PM elements contributes in their own specific ways in specifying the meaning of coordination and motivation. My analysis also indicates how re-design emerges from the branches contesting of the design choices proposed way to perceive coordination and motivation. These modifications to the design choices reflect alternative ways to construct the meaning of coordination and motivation. Consequently, I show how the studied design choices perform a critical role in shaping what motivation and coordination of value creation entails, but also how the constructed meaning is conditioned on the interaction with the context. Thus, this implies that any framing of what it entails to motivate and coordinate is always subject to new contesting and potential modifications, as any construction made from the design choices framing is contested when practiced.

Arguably, is not surprising that it take much more than design choices to shape ideas of how to coordinate and motive employee contribution. Yet my study provides a detailed account of how design choices are contributors in doing so. However, by studying design choices as actors that frame and thus, overflow, we learn more about the limitations of making design choices in PMS with the intention to specify and regulate how to coordinate and motivate employees' value contribution. This is exemplified by the demonstration of the role of design choices in shaping how PMS are incomplete in coordinating and motivating employees contribution. I also show how the incompleteness produced by design choices in turn influence the processes of constructing alternative ideas of how to coordinate and motivate value contribution. Consequently, we learn more of how design of PMS is conditional in nature. The conditionality of designing PM is an on-going process of emerging conditions that transform as the design choices framing are modified. Arguably, PERFORM could

have unfolded in many alternative ways, depending on how the interaction with practice influence the framing produced by the design choices. Thus, alternative meanings to coordination and motivation could just as well emerge. Consequently, making design choices to define the meaning of coordination and motivation involves on-going processes of negotiating new boundaries, which simultaneously creates alternative ideas that seek to be included. This is showed by the analysis of the overflows, which display how new conditions emerge to shape the ideas of motivation and coordination in alternative ways. Thus, my detailed study of the role of design choices informs us with rich details of *how* operational practices impacts how design choices shapes the functionality of PM.

All things considered, my project contributes to research concerned with the design of PM in practice as well as the design of PM at operational level. Returning to my starting point, my ambition was to take a closer look on how design choices are central tools in the craftsmanship of designing PM. I find that design choices are key tools, as they craft specific ideas of how to intervene employees in ways that coordinate and motivate value creation. I believe I illustrate the importance of not "black boxing" the role of design choices in shaping PM, as they are key contributors to how PM unfolds in practice. Thus, the craftsmanship of PM involves the understanding the conditional nature of designing PM, to which my thesis has contributes with some new insight. This is illustrated by showing the on-going process of re-designing the elements of PERFORM, which expresses alternative ways to frame the meaning of coordination and motivation. My study is insightful for research concerned with the craftsmanship of designing PM, as the toolbox for the craftsman should reflect detailed insight to the multiple design choices available. Also, because PM design is a craftsmanship, this denotes the appreciation that any design choice is a conditional in shaping the coordination and motivation of desired behavior. Thus, the craftsmanship of PM involves the understanding of the conditional nature of designing PM, to which my thesis has contributes with some new insight.

Appendix 1

Overview of Interviews made during the project

Table 10: An overview of phone interviews

Phone interviews		
Function	**Location**	**Duration**
Chief Controller in Division PerMark	Divisional management	1 H
Director of Customer and Markets , Bank Nordic	Divisional management	1 H
Performance management manager	Divisional management	1 H
Regional manager, region 2	Branch Y	1 H
Branch manager	Branch , Alex	1 H
Branch manager	Branch , Kathy	1 H
Financial advisor	Branch X	1 H

Table 11: An overview of interviews

Central management		
Function	**Duration (hours)**	**Number of interviews**
Divisional director	1.5	1
Head of risk management	1.5	1
Director of Customer and Markets	2. 1.5; 1.5; 1.5	4
Chief controller in Division PerMark	1.5; 1. 1.5; 1.5	4
Internal consultant (Division PerMark/Bank Nordic)	1.5; 1	2
HR- Director Bank Nordic	1.	1
Branch Y		
Regional manager	1.5	1
Branch manager	1.5; 1.5; 2; 2; 2	5
Financial advisor	1.5; 1	1
Financial advisor	1.	1
Financial advisor	1.5; 1	1
Financial advisor	1.	1
Financial advisor	1.5; 1	1
Financial advisor	1.	1
Financial advisor	1.5; 1	1
Financial advisor	1.	1

Financial advisor	1.5; 1	1
Financial advisor	1.	1
Branch Z		
Regional manager	1.	1
Branch manager	1.5; 1.5; 0.5	3
Financial advisor	1.	1
Financial advisor	1.5	1
Financial advisor	1.5; 1.5	2
Financial advisor	1.5	1
Financial advisor	1.	1
Financial advisor	1.5	1
Financial advisor	1.	1
Financial advisor	1.5	1
Branch X		
Branch manager	1.5; 1.5; 2	3
Financial advisor	1.5; 1.5	2
Financial advisor	1.5	1

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