Measuring the Performance of an Employee is an Essential Tool within Management Control

Muhammad M. Ma'aji*

ABSTRACT

In recent years, the need for effective performance appraisal in an organisation has become more imperative. This is because performance appraisal is seen as important for both employees' motivation and organisations' success in the short, medium and long term. It assists organisation to measure performance, motivate employees and align organisational strategic activities to the strategic plans of the entity and get feedback needed to guide the planning efforts. The aim of this study is to investigate the reasons why organisations in Cambodia measure employees' performance and the performance appraisal methods used to appraised employees. The study further investigates on employee's reaction towards the methods used by their individual organisations. Data were collected through an interview and analysed with the help of Nvivo₁₀. The findings of the study show that organisation in Cambodia has in place an appraisal system and the most common methods are critical incidence method, 360-degree feedback, performance test & observation method and self-rating method. The findings of the study further revealed that overall the employees are happy with the appraisal method, but there is still some work to be done in improving the system and making it more successful and rewarding.

Keywords: Employee performance; Performance appraisal; Performance appraisal methods.



1. INTRODUCTION

With the increases rapid in changes in the business environment due to the high competitive rivalry, globalisation, increase bilateral agreements and deregulation of the market, businesses need to constantly remain focus and maintain a competitive advantage in order to survive. To achieve this, management of organisation need to maintain and improve their performance. Measuring employee performance is considered as one of the key essentials needed to make an organisation be more successful because an organisation's success depends on their labour force and their abilities. Good employees are critical resources capability of a business that can give it a competitive advantage over its rivals. Therefore, performance measurement is becoming more and more important in the strategy of a company as it allows the organisation to align its strategic activities to the strategic plans of the entity and get feedback needed to guide the planning efforts.

Performance measurement is seen as the process of determining how successful organisations or individuals have been in attaining their objectives (Bititci, Carrie & McDevitt, 1997; Yang et al, 2010). Therefore, implementing performance measures is a great way to understand and manage and improve what a business organisation does. Individual performance measurement is defined as the action that affirms the organisational command system by associating the job of every single employee or boss to the overall charge of the job element (Platts & Sobotka 2010). When taken seriously and conducted the right way, employee performance measurement can help individuals improve and lead to better results for a company overall. Performance appraisals are a fact of life for employees and supervisors in most companies. It is a deliberate procedure that assesses an individual worker's performance in terms of his productivity with respect to the pre-determined set of objectives. It is a periodic activity, which gives the employee an opportunity to reflect on the duties that were dispatched by him/her, as it involves receiving feedback regarding their performance. It also evaluates the individual's attitude, personality, behaviour and stability in his job profile.

There are many reasons why organisations appraised the performance of their employee. It assists the management to ascertain that the company aims are achieved. Deadrick and Gardner (2000), links organisational and employee goal through a goal-setting process, and subsequently links employee and organisational goal achieved. Performance measurement enables employees to obtain a feedback on their performance and as a consequence find a way in which they can get better in the way they work. Baron (2004) argues that the concentration of performance management is on components, for example, recognition, constructive feedback, personal development and career opportunities. Deadrick and Gardner (2000) argued that managing the performance of an employee in an organisation is a necessity and is unswervingly related to organisational productivity and its success. It will be easy to also identify the skills of an employee and can take benefit of it by using it in other areas of the organisation. By sharing the skills of an employee throughout the organisation, there will be an augment in the possibility for the organisation to meet its aims and then turn out to be victorious (McAfee & Champagne, 1993; Platts & Sobotka, 2010). The focus of performance measurement is on elements such as recognition, constructive feedback, personal development and career opportunities (Baron, 2004).

The objectives of this paper is to investigate further into the topic of employee performance measurement in Cambodia, the reasons needed to measure employee performance. The

paper will also investigate on the methods or techniques, used by companies in Cambodia to measure their employee performance and examine the employee's reaction towards the methods.

2. PERFORMANCE APPRAISAL METHODS

A number of performance appraisal methods are used by organisations to ensure fair appraisals to their employees. The appraisals facilitate communication between the management and the employees, which helps in conveying the expectations of the management to the employee and vice versa (Platts & Sobotka, 2010). Many organisations use the traditional appraisal to monitor and measure their employee performance. Performance Appraisal is the process of determining how an individual employee is performing (Banner & Graber 2007). The criteria for performance appraisal methods are based on various aspects like productivity, quality of work, duration of service and training. There should be a clear description of each employee's roles and responsibilities that are linked to the overall organisational plan and articulated in specific performance indicators. The appraisal is usually prepared by the employee's immediate supervisor. In spite of the type of performance appraisal your organisation uses, the objective is to pick up the employee's insight of the value and the significance of measuring the performance. The following are some of the performance appraisal methods that are popular in the literature.

2.1 360-Degree Feedback

The practice of using 360-degree feedback appraisal is supportive in measuring the effectiveness of employee performance. 360-degree is a performance appraisal method that appropriates input from an employee's supervisors, co-workers, subdues and possibly, clients (Carson, 2006). Carlson (1998) and Carson (2006) described three cardinal presumptions on which 360-degree feedback is based: I) numerous viewpoints from multiples origins will produce a more precise depiction of one's strength and weaknesses. II) The act of equating one's own self-perceptions with others' perceptions will guide to improved self-awareness, and III) individuals who are effectual at what they do will have self-perceptions that contest others' perceptions of them quite closely. This approach allows management to match the strengths and weaknesses from each perspective and gain a more accurate, rounded view of a person's true performance (Conway, 1996).

2.2 Critical Incidence

Critical incidence includes making articulations that depict both the positive and the negative responses to stimulus by the employee at his working environment. The statements are recorded cumulatively in a given period of time so that one can evaluate how good the employee is at his job. His proficiency will be determined by how he deals with his day-today activities. This method requires the written records to be kept as highly effective and highly ineffective work behaviours. The manager maintains the logs of each employee to record the critical incidents to use them to evaluate the employee's performance at the end of the rating period (Kurt, 2004). The appraiser in this technique is typically the immediate supervisor or manager under whom the worker is serving.

2.3 Self-Rating Appraisal

In the self-rating appraisal, the employee may be call for to grade his or herself using a qualitative standard that is the similar as, or different from, those used by his or her boss. The self-rating appraisal may serve as a measure of target abilities. Furthermore, it conduces to an individual's intelligence of persistence and change in him or herself and others across time (Flint, 1999). The self-rating appraisal is relatively informal and provides an excellent forum for input and feedback by superiors. Furthermore, they allow supervisors to find out what employees expect from themselves and from the organisation or department (Bergman & Hallberg, 2002).

2.4 Management by Objectives

The employees are inquired to place or help set their own performance destination. This reflects the feelings between employees that they are being judged with prejudice high principles. This method is now broadly used, but not always in its factual strength. Management by objective is also a trait-rating arrangement, which concentrates on preceding performance, using a criterion, numerical scoring scheme to assess individuals on the root of a formerly recognised adjust of attributes (DeVries et al., 1981 cited Wiese & Buckley, 1998). It has been observed that when both employee and employer together decide the objectives, the probability of the individual meeting the goal is much higher. This is a fair method of evaluating because the employee knows the odds that he is measured against. It does not include giving steady input to the employee, since he/she is largely continually self-introspective, in this manner saving time and efforts of the employer.

2.5 Assessment Centre Evaluation

The purpose of this method is to test candidates in social situations. It can be applied to managerial or executive prospects. It is a system of determining future potential based on multiple evaluations and rates. This technique for assessment is useful for evaluating managers, who need to manage their subordinate, associates and bosses for everyday business. Likewise, they are assessed within a group setting amid decision-making exercises, team projects, and group discussions. Psychologists and managers work together to evaluate the employees' future management potential and to identify strengths and weaknesses (Bergman & Hallberg, 2002). Assessment centre evaluation also helps employers understand the capacity and the capability of the individual in social settings.

2.6 Balanced Scorecard

Balanced Scorecard allows supervisors and managers to objectively analyse the employee's performance and contribution to the company. It avoids the issues related to subjective assessment by giving a solid measurement that can be connected similarly to every employee. It concentrates on simplicity and is useful in evaluating both internal processes and external results (Kaplan & Norton, 1996). The balanced scorecard focuses on four key perspectives in which individual assessments take place and are then combined to provide an overall assessment. According to Kaplan and Norton (1996), the Balanced Scorecard translates mission and strategy into objectives and measures, organised into four different perspectives: financial, customer, internal business process, and learning and growth. For example, investments in learning will lead to a better internal business process, which, in

turn, is likely to improve a customer's satisfaction and loyalty, and therefore result in a higher return on investments, which would satisfy shareholders (Kaplan & Norton, 2001).

3. RESEARCH METHOD

The research evidence was collected using qualitative method through the use interviews as the primary data collection instrument. The interviews were carried out with 14 employees of different companies from various industries in Cambodia which are deemed to be sufficient as per as qualitative research saturation point is concern (Creswell, 1998; Morse, 1994). The companies were selected from different range of industries in order to ascertain the performance appraisal practices in those industries. Qualitative research tries to look at the meaning of the phenomenon; it is labour intensive, and therefore, many interviews are time consuming. Saturation is the main subject of qualitative inquiry. The profile of the participants for the interview and for the purpose of maintaining confidentiality of the participant and their company, the study used the codes such as Company 1, Company 2 & Company 3, etc. as shown in table 1. The interviews were conducted between April–June 2017—by face-to-face and lasted for 15–25 minutes.

Table 1

Participants' profiles

S/N	Position	Code	Industries	Gender	Age
1	Nurse	Company 1	Health Care	Female	26
2	Sales manager	Company 2	Manufacturing	Female	23
3	Production manager	Company 3	Manufacturing	Male	20
4	Marketing operator	Company 4	Construction	Female	36
5	Finance staff	Company 5	Financial services	Female	32
6	Operations staff	Company 6	Manufacturing	Male	29
7	Tax consultant	Company 7	Financial services	Female	24
8	Loan officer	Company 8	Financial services	Male	24
9	Card authorisation officer	Company 9	Financial services	Male	27
10	Supervisor sewing department	Company 10	Manufacturing	Female	30
11	Account payables officer	Company 11	Financial services	Female	22
12	Procurement Manager	Company 12	Construction	Male	27
13	Accountant	Company 13	Retail	Male	37
14	IT staff	Company 14	Retail	Male	33

The interviews were semi-structured in nature. A list of open-ended questions was prepared to facilitate consistency and each interviewee was provided with the interview schedule in advance. These were utilised with a considerable degree of flexibility, however. An interviewee that showed interest in a specific issue and wished to discuss it further, he or she was encouraged to do so. Notes were taken at each interview and a detailed set of notes compiled at the end of the day. The data then were keyed into the Nvivo₁₀ for the data analyses.

4. INTERVIEW FINDINGS AND DISCUSSION

4.1 Reasons of Measuring Employee Performance

Measuring employee performance is an essential function of an organisation. There are many reasons why organisations engage in performance appraisal as discussed in the literature section (Baron, 2004; Deadrick & Gardner, 2000; McAfee & Champagne, 1993; Platts & Sobotka, 2010). With respect to the present study, participant were asked what are the reasons their organisations conduct performance appraisal? As shown in figure 1, based on the participant respond, there are six basic reasons why companies in Cambodia measure employees' performance.

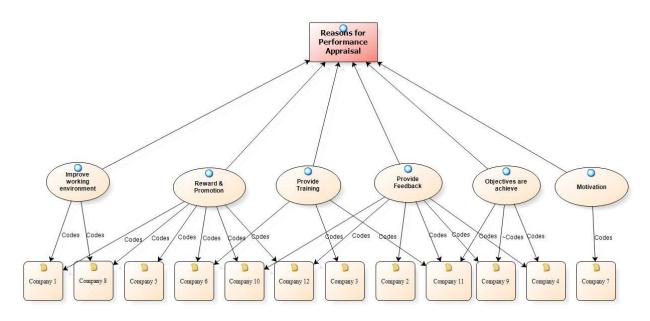


Figure 1: Reasons for employee performance appraisal

Figure 1 above explained participant's responses on the question why measure employee performance and in respond the six main reasons are improve working environment, reward and promotion, provide training, provide feedback, evaluate objectives are achieve and motivate employees.

4.1.1 Provide Feedback

Performance measurement enable employees to obtain a constructive feedback on their performance and as a consequence find way in which they can get better in the way they work (Baron, 2004). Responding to the question, participant in Company 10 has this to say:-

An employee performance is important for the business. As the employee performance is a major role for business, our organisation branch manager evaluate on staffs' attitude, attendance and level of activities in order to provide feedback on the area need to be improve (Company 10).

Also, in support of the above, another participant mentioned that "his organisation measure employee performance for the reason of providing feedback to improve employee's work and ensure the best service provided to the customers" (Company 12). Another participant also mentioned that, "the reason that the bank conducts the research on the job

performance is because they want to know about each employee's daily working and provide them with feedback" (Company 4). Participant from Company 2 mentioned that:-

The main reason my company conducts employee performance appraisal is to keep the employee on their right track by providing them with constructive feedback and assign them to their right skill and make them developed their skill. My company also used performance information as a part of continuous feedback loop that is used to report on program value and accomplishment and identify areas where performance is weak so that steps can be taken to promote improvements (Company 2).

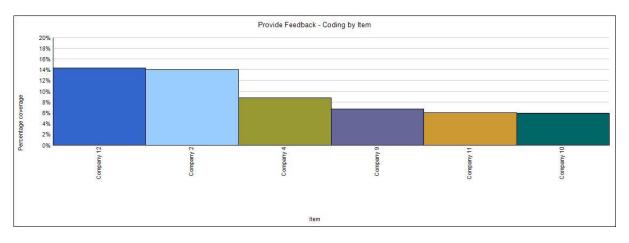


Figure 2: Participants responses on Provide Feedback

Figure 2 shows the responses of interviewees on one of the main reasons why organisation measure employee performance and it represent 43 percent of the participant. The second most dominant reason is also reward and promotion.

4.1.2 Reward and Promotion

In many companies, appraisals are used to distribute rewards such as bonuses, annual pay raises, and promotions. Reward is a driving force for pushing employees towards the job to achieve organizational goal (Lawler, 2003). According to a partipcant from Company 5:-

Our company main the reason for conducting the employees' performance appraisal is to closely monitoring the employees' tasks and to provide fair benefits among staffs based on their performances. The may also use the result of the appraisal to either promote or to terminate lower performers among the employees (Company 5).

Similarly, participant from Company 10 said that:-

The first reason our company perform employee appraisal is to review salary which means the manger would be giving bonus, increase or decrease salary depend on the employees, if can do great and complete their work for company or not (Company 10).

Accordingly, participant from Company 1 mentioned that, "the organisation conduct employee performance appraisal for the reason of reward promotion, work achievement and

the quality of employee each year" (Company 1). In a similar vein, participant from Company 6 has this to say:-

There are many reasons that the company conducts employee performance appraisal which are establishing compensation guidelines, tracking strengths and weaknesses, introducing training programs and identifying promotion candidates (Company 6).

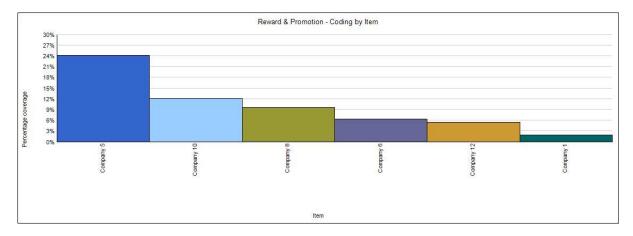


Figure 3. Participants' responses on Reward and Promotion

Similar to providing feedback, figure 3 also shows the responses of interviewees on reward and promotion as the main reason for employee performance appraisal and it represent 43 percent of the participant. Furthermore, the less dominant reasons but also consider important as to why organisation engage in employee performance appraisal include, to ascertain objectives are achieved and providing training.

4.1.3 Objectives are achieved

Performance appraisal assist the manager to ascertain that the organisational objectives are achieved (Deadrick & Gardner, 2000). It allow managers to set goals and measure them as one of the participant put it:-

Performance appraisal help my organisation to quickly identify core competencies by employee role and allow the managers to set goals and measure against them in a disciplined, structured setting. And then the employee is evaluated with respect to success in achieving current year's goal, last year's goals, and new goals are set for the next performance appraisal period (Company 11).

Another interviewee supported this by saying:-

By making people feel valued, accessing current and setting new goal, refocusing team, and assessing the team are that the reasons which made my company conduct employee performance appraisal (Company 4).

4.1.4 Providing Training

Employees within organisation would probably be having different strengths and weaknesses. Employee performance appraisal assist organisations to assess their

employees' weaknesses and finding areas which may require further training and support. Based on the interview conducted, a participant stated that:-

> The reason our company conduct employee performance appraisal is to shows the value of the employee's performance that help the firm to grow forward. He further stated that the employee performance appraisal also helps the company to identify the lack of staffs' performance which may require additional training and support the staff in order to build their development and more productive. He further commented that, this reason of the company thinking about their development and providing them with training makes them to be more motivated and become more ambition which in turn driving the business on to be more productive and aspirational (Company 3).

In consistent with the above statement, Company 6 & Company 11 participants said, "reasons that the bank conducts employee performance appraisal are establishing compensation guidelines, tracking strengths and weaknesses and introducing training programs".

4.1.5 Improve Working Environment

A more friendly work environment makes employees to be happy. Happy employees are more productive, focus on their jobs and contribute to the attainment of company goals (Safer, 2003). One of the main reason why organisations in Cambodia measure employee performance is to improve their working environment. A participant with Company 1 mentioned that:-

The reason that the company conduct employee performance appraisal is to improve the working environment for all employees, and to have better effectiveness of working progress that the company expect from the employee (Company 1).

Another interviewee states that "the reason her company conducts employee performance appraisals are to create good working environment in working place and also to take note on employee attendance" (Company 8).

4.1.6 Motivation

When employees have goals, they tend to be more motivated. Motivation is the process that energizes employees and propels them to pursue their goals. Motivation is the least reason given by participant as to why their organisation engage in employee performance appraisal. Company 7 participant mentioned that:-

The reason of his company conduct performance appraisal is to motivate staff to work harder. He further ascertained that setting achievable targets during the appraisal helps to motivate employees (Company 7).

4.2 Methods used in Measuring Employee Performance

There are many appraisal methods or technique used in measuring employee performance. This appraisal methods are formal, structured system of measuring, evaluating job related



behaviours and outcomes to discover reasons of performance and how to perform effectively in future so that employee, organization and society all benefits (Banner & Graber 2007; Platts & Sobotka, 2010). The outcome of the interview in this study shows that, there are four common methods of appraisal used by organisation in Cambodia which include selfrating method, critical incidence method, performance test & observation method and 360degree feedback as shown in figure 4.

4.2.1 Critical Incidence Method

This method focuses on employee's key or critical behaviours that make the difference between performing a job in an effectively or ineffectively manner (Kurt, 2004). Responding to the interview question on what method of performance appraisal do your company used? Participants from Company 4 and 10 has this to say:-

Normally the manager uses the critical incidents technique, which is a traditional appraisal, to evaluate our performance. The Critical incident is a technique which uses for collecting the observation of human behaviours and has an incident that has a significant impact on your personal and professional learning (Company 4 and 10).

When the researcher further asked on the advantages of the method, the participant in company 10 mentioned that:-

I'm very excited with this method because she can prove her ability and gain more benefit from the company and be more satisfied with all colleagues. For example, this method can show the staff reflection on each other whether it is good or bad. It is so fair to all staffs that they can contribute their own idea to others. Instead, she can say that it doesn't have any advantage since all staffs satisfied with this method of the company (Company 10).

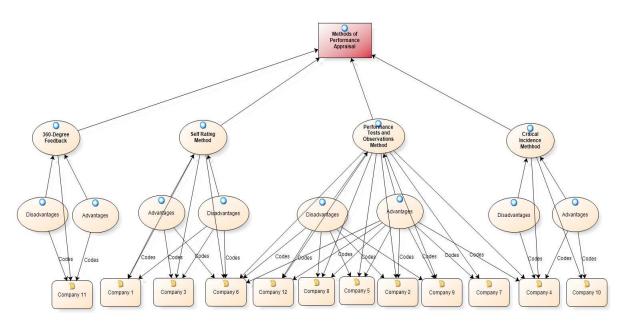


Figure 4: Methods performance appraisal from the interview

Furthermore, the participant in Company 4 says that "he felt satisfied with the method used and believed that it has some advantages like allowing the manager to provide employees the feedback about their performances and discussing the employee goal". Moreover, when further asked on the disadvantages of the method, the participant says that it is time consuming and might be biased if not have done properly and stressful in the environment where everyone involves (Company 4).

4.2.2 360-Degree Feedback Method

This is a technique that systematically collect of performance data on an individual group, derived from a number of stakeholders like immediate supervisors, team members, customers, peers and self (Carson, 2006). Responding to the question asked, Company 11 participant mentioned that "the performance appraisal method that the factory uses to evaluate their employee is the 360-Degree Feedback". When the researcher further asked on whether his is happy with the method, he mentioned:-

I am very happy with this method used by my company because the technique is highly useful in terms of broader perspective, greater selfdevelopment and provide us with multi-source feedback in order to improve on our performance. It makes employees to be more accountable for their performance with the increased visibility of goals and resources (Company 11).

However, when asked on the disadvantages of the method, the participant believe that:-

Because anyone (like immediate supervisors, team members, customers, peers) with useful information on how an employee perform his/her job may be one of the appraisers, receiving feedback from multiple sources can be intimidating and sometimes we even feel threatening and we are not secure on the job. Also the feedback might also be biased and be less objective. The participant further mentioned that when employee received a negative feedback, he or she will be discourage and find it difficult to carry out the job. He cited an example of one employee when he received his feedback was hugely disappointed and honestly wondered about his ability to succeed as he was totally discouraged in the job (Company 11).

4.2.3 Performance Test and Observation Method

This method is based on testing employee knowledge or skills. The tests may be written or an actual presentation of skills. Tests must be reliable and validated to be useful. The observation would be on how employee manage his time, the relationship with co-workers, and his leadership in the team, especially his attitudes toward his job. Participants from Company 2, 4, 5, 6, 7, 8, 9 and 12 all mentioned that "their company used performance test and observation method to evaluate employee performance". This is the most common method of performance appraisal by Cambodian organisation where 57 percent of the participant as shown in figure 5 acknowledged their organisation used it to appraise their performance.

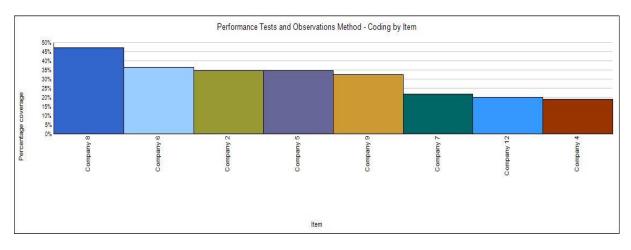


Figure 5. Participants' responses on performance test and observation method

I love the performance appraisal technique used by my company especially the observation part which at the end we will be provided by a feedback on how we performance. The company also keep records and track of the feedback for each employee which are extremely valuable because as time passes, they help the company record a history of their employee and the culture. This would ultimately lead to stronger identification and understanding of the company's mission and goals (Company 9 and 12).

When the researcher further asked on the disadvantages of the method, the participant in Company 4 mentioned that:-

The performance test method lack communication about the action taken on the appraisal, and the employee also believe it as a personality trait. I believe a lot of employees at Company 4, feel that performance appraisal is merely a measurement of traits and has little to do with their actual performances. Also most of the time we find it difficult to work, while being observe and that will result in spending more time worrying whether they are doing things accordingly, rather than focusing on how to do the work. (Company 4).

4.2.4 Self-rating Method

This method consists of several numerical rating representing job related performance criterions such as dependability, initiative, output, attendance, attitude etc. Each rating ranges from excellent to poor (Varman, 2005). The total numerical scores are computed and final conclusions are derived. Participant from Company 1 mentioned that "the appraisal method allows the employer to have a one to one meeting or group discussions to come with solution in the areas where the performance of the employee(s) is weak". Similarly, participant from Company 3 says that "it enable the employee to take advantage of the meeting and highlights some issue of concern to the management". Company 6 participant mentioned that "the method saves time and resource, and the appraisal was done via the system which does not require printing as they will receive an email with the link to access to the appraisal to see their results".

However, when the research asked on the disadvantages of the method, the participant believe that:-

The method lack communication about the action taken on the appraisal, and the employee also believe it as a personality trait and feel that the appraisal is merely a measurement of traits and has little to do with their actual performances. Additionally, sometimes we feel discourage in our work when informed of a negative evaluation feedback (Company 6).

5. CONCLUSION

Performance of an employee is considered as one of the essential and vital tool within management control and help to increase the productivity and services of the organisation. The study findings show that organisations in Cambodia have various reasons as to why they conduct employee performance appraisal. This organisations uses different methods as discussed in section four to measure employee performance. The study found that each industry adopt a particular method to appraised employee performance. The study also analyse on the employee reaction to the method used by their respective organisation in terms of advantages and disadvantages. The study finds that appraisals are the means to an employee's career development. Therefore, effective performance appraisal methods not only help the employee grow, but also the organisation. If the employee is given feedback regularly and frequently, the organisation will be at the receiving end of the profit too. Performance reviews are important because they help identify and set goals for the employee, recognize performance over time, guide progress, identify the problem areas or weaknesses, improve performance and discuss career development in the company. Companies should give promotions and appraisals frequently because it keeps the employees motivated to perform better, thereby maximizing the efficiency of the employee, and the productivity of the company. Future study should include employer among the participants in order to get their views to see how far they accord with the perceptions of the employees. Future study can also examine how the appraisals methods used by organisations fit with Cambodian culture in which the Cambodia people in most of the cases tend to be quiet and shy away from criticizing others, especially their senior level managers.

REFERENCES

- Banner, D., & Graber, J. (2007). Critical issues in performance appraisal, *Journal of Management Development*, 4(1), 26-35.
- Baron, A. (2004). The cognitive perspective: A valuable tool for answering entrepreneurship's basic "why" questions. *Journal of Business Venturing*, 19(2), 221-239.
- Bergman, B. & Hallberg, L. (2002). Women in a male-dominated industry: Factor analysis of a women workplace culture questionnaire based on a grounded theory model, *Sex Roles*, 46 (9), 311-322.
- Bititci, S., Carrie, S., & McDevitt, L. (1997). Integrated performance measurement systems: A development guide. *International Journal of Operations & Production Management*, 17(5), 522-534,
- Carlson, A. (1998). A prospective longitudinal study of attachment disorganization/ disorientation. *Child Development*, 69(4), 1107–1128
- Carson, M. (2006). Saying it like it isn't: The pros and cons of 360-degree feedback, *Business Horizons,* 49, 395-402.
- Conway, J. M. (1996). Analysis and design of multitrait-multirater performance appraisal studies, *Journal of Management*, 22(1), 139.
- Creswell, J.W. (1998). *Qualitative inquiry and research design: Choosing among five traditions*. Thousand Oaks, California: Sage publications.
- Deadrick, D., & Gardner, D. (2000). Performance distributions: measuring employee performance using total quality management principles, *Journal of Quality Management*, 4(2), 225-241.
- Flint, D. (1999). The role of organisation justice in multi-source performance appraisal: theory-based applications and directions for research, *Human Resource Management Review*, 9(1), 1-20
- Kaplan, R. S., & Norton, D. P. (1996). The balanced scorecard: translating strategy into action. Boston: Harvard Business School Press.
- Kaplan, R. S., & Norton, D. P. (2001). Transforming the balanced scorecard from performance measurement to strategic management: part I. Accounting Horizons, 15(1), 87-104.
- Kurt, L. (2004). Kurt Lewin and the Planned Approach to Change: A Re-appraisal. *Journal of Management Studies*, 41, 977–1002.
- Lawler, E. (2003). Reward practices and performance management system effectiveness. *Organizational Dynamics*, 32(4), 396–404.

- McAfee, R., & Champagne, P. (1993). Performance management: A strategy for improving employee performance and productivity, *Journal of Management Psychology*, 8(5), 24-32.
- Morse, J.M. (1994). Designing funded qualitative. In Norman, K., D. & Lincoln Y. S. (Eds) Hand book of qualitative research. 2nd edition. Thousand Oaks, C.A.: Sage.
- Platts, K., & Sobotka, M. (2010). When the uncountable counts: An alternative to monitoring employee performance. *Business Horizons*, 53, 349-357.
- Safer, M., (2003). CBS 60 Minutes, interview with Jim Goodnight, president and founder of SAS Institute, April 20, 2003, <u>http://www.cbsnews.com/stories/2003/04/18/60minutes/</u> <u>main550102 .shtml</u> (accessed May 9, 2017).
- Varman, R. (2005). Performance appraisal at Kashipur textiles limited, *Journal of Advance Management Research*, 2(1), 89-96.
- Wiese, D., & Buckley, M. (1998). The evolution of the performance appraisal process. *Journal of Management History*, 4(3), 233-249.
- Yang, H., Yeung, F., Chan, P., Chiang, Y., & Chan, W. (2010). A critical review of performance measurement in construction. *Journal of Facilities Management*, 8(4), 269-284.

