

Adoption of Performance Management System in a Saudi Telecom Company: An Institutional Perspective

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Abstract : Purpose: The purpose of this study is to analyze the decision, implementation process and the outcomes of the introduction of the balanced scorecard in a developing country having particular regard to the impacts of agency and institutional, endogenous and exogenous. Design/methodology/approach: This study builds on a longitudinal explanatory case study, an institutional framework, especially Ter-Bogt and Scapens (2014) framework. Findings: Empirical findings drawn from a telecom company indicate that the dynamics of change of the company are influenced by the interconnection of external institutions and the company's situation and internal institutions encompassing issues of power, politics, and culture. Organizational practice introduced to secure external legitimacy is not always the case. The adoption of the balanced scorecard was the instrumental manner and had revolutionary change. Originality/value: In contrast to much previous research on management accounting practice, the paper analyses the process of change in one of developing country. The study also sheds new light on the power of religion as one of institutional logics and how this logic rises to potential to influence management accounting change among actors and achieving the company's targets. This paper highlights how the culture and values can play a vital role in making the process of change smoother.

Keywords : balanced scorecard, institutional, management accounting practice, rules, and routines

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