

Understanding public performance measurement through theoretical pluralism

Public performance measurement

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Abstract

Purpose – The purpose of this paper is to investigate, through different interpretative theories, the implementation and operation of performance measurement systems (PMS) considering the factors crucial in influencing the development and the operational difficulties of the PMS in a context such as Italy, which is typically unresponsive to new public management-inspired ideas.

Design/methodology/approach – A theoretical framework is developed through the use of new institutional sociology and management control theory. The empirical study involves the whole ministerial sector, and explores some strategic documents belonging to the new PMS introduced in Italy in 2009.

Findings – The research illustrates a widespread dissemination of the reform in ministries. However, it has also shown the ceremonial and superficial implementation of the PMS. In addition, the findings confirm that the operation and the actual development of a PMS is strongly affected by the characteristics of the activity under examination.

Research limitations/implications – The peculiarity of the Italian context limits the generalizability of the findings to countries with similar public sector management and culture. Further studies may investigate the system through an individual perspective, i.e. exploring the role of individual managers in slowing down the operations of the evaluation systems.

Originality/value – This paper contributes to the debate on the implementation and operation of administrative reforms in legalistic countries also known as Rechtsstaat countries. The use of multiple theories allows investigating the subject matter by considering its complexity in a holistic way.

Keywords Performance measurement, Public sector reform, Rechtsstaat countries

Paper type Case study

Introduction

The adoption and development of performance measurement systems (PMS) in public sector organizations has been by now one of the most widespread international trends in several western countries. Attention towards those systems is still increasing (Gao, 2015; OECD, 2015), even if effects of new public management (NPM) inspired reforms are controversial (Bejerot and Hasselbladh, 2013).

In the literature on public management, the debate has gradually focussed on the effective capacity of PMS to produce actual improvements on organizational performance (Speklé and Verbeeten, 2009): “reforms in the public sector often make little impact on the services provided, or the impact they make is quite different from what was intended” (Brunsson and Sahlin-Andersson, 2000, pp. 730-731). Actually, although the need of measuring the performance of public sector organizations is unquestionable, evidence of difficulties in implementing as well as unintended consequences of performance measurement has been growing considerably (Van Thiel and Leeuw, 2002; Hood, 2006; Dahler-Larsen, 2014).

This paper sets out to contribute to this debate through the analysis of the implementation and operation of the PMS introduced in Italy in 2009, by focussing on its implementation in ministries.



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The study of the Italian case is interesting for at least two reasons. First of all, Italy is one of the countries characterized by a Napoleonic administrative tradition, also known as Rechtsstaat countries, with a strong legalistic culture which does not fit properly with NPM-inspired PMS (Capano, 2003). Therefore, this case study can be used to test whether the conclusions drawn by the literature based on Anglo-Saxon countries can be confirmed as well as to verify if the launch of performance measurement in Italy, which came up late compared to the European average, has profited from being a latecomer, as Italy should be supposed to have learnt from past experiences (Gerschenkron, 1962; Ongaro, 2009; Bonini Baraldi, 2014). Second, the Italian case study allows studying the application of a PMS to a large and heterogeneous number of public activities simultaneously. In fact, the Italian law has required all ministries to develop a new PMS based on uniform and binding methodological guidelines.

The topic will be investigated first by reviewing the studies on the introduction of NPM-inspired administrative reforms, in order to frame the logical model behind the design and implementation of the PMS. In addition, two theoretical frameworks can be considered to enrich the analysis. These are neo-institutional sociology (NIS) and management control theory (MCT).

The research questions of this paper are the following:

RQ1. How has this PMS been developed and implemented in Italy?

RQ2. Which are the factors that, in light of the theories considered, are crucial in influencing the development and the operational difficulties of the PMS?

More generally the paper aims, through the contribution of different theories (Covaleski *et al.*, 2013), to support a view of the implementation and operation of PMS that allows to grasp its complexity shedding light on the need for a holistic approach in studying these processes.

PMS in Italian ministries

At the end of 2009, the Italian Government issued a reform on a new PMS in its public administration, and especially in ministries, with the ultimate aim of strengthening and spreading these instruments. The reform, which is part of the Legislative Decree 150/2009, showed many connections with the ideas and instrument of NPM, namely, the centrality of performance measurement and the introduction of performance-related pay mechanisms for each person of the administration (Department of Public Administration, 2009). The reform was introduced on previous laws that, in 1993 and afterwards in 1999, had introduced internal control systems in the Italian public administrations which had produced unsatisfactory results (Minelli *et al.*, 2008).

The structure of this PMS, which the law calls performance cycle, is based on two documents that every public administration is required to adopt. The first, the Performance Plan, is a planning document, which has to be approved by the political authority (the minister) every year by the 31st January. This important document is meant to provide political guidelines (minister) to the administrative structure (ministry) and to identify strategic and operative objectives and also the related indicators leading the administration during the following year. The second document is called Performance Report and has to be adopted by the political authority by the 30th of June. This is used to check whether the strategic objectives were achieved in the previous year and to highlight possible shortcomings.

The system aims to measure the output of administrative activities (Legislative Decree 150/2009) going beyond the traditional focus of bureaucratic control mechanisms on the control of processes (Bellè and Ongaro, 2014). The lawmaker expects a uniform implementation of the PMS in all ministries, based on the same principles and methods.

Regarding the actors of the measurement system, at the national level the new reform introduced a new evaluation agency (CIVIT) aimed at supporting the implementation and development of the PMS in the entire public administration, as well as the coordination of the evaluation bodies of each administration (OIV) and methodological support (Legislative Decree 150/2009). This agency has gone through profound changes over the years. In 2013 it changed its name to Italian National Anti-Corruption Authority (ANAC), and its focus was shifted to transparency and the prevention of corruption, whilst keeping its tasks in the field of performance evaluation (Legislative Decree 101/2013). Moreover, this change has generated a growing interest in transparency and anti-corruption issues, leading to further requirements for every administration (ANAC, 2013a). However, this was a temporary transformation because since 2014 (Legislative Decree 90/2014) the coordination of the performance cycle has been transferred to the Department of Public Administration with the purpose of coordinating the future measures concerning performance measurement in public administrations. Therefore, the current system has undergone a thorough review process after only four years since its introduction. This proves its working difficulties oftentimes highlighted by the National Evaluation Agency (CIVIT, 2012; ANAC, 2014) and other international organizations such as the International Monetary Fund (IMF) (Chevauchez, 2014).

In addition to a national authority, the reform established units called independent evaluation units (OIV) in each public administration. These are nominated by the political authority on the basis of the criteria established by the National Evaluation Agency, and are responsible for the development of the performance measurement, the validation of the Performance Report and the monitoring on the overall operation of the PMS. OIVs substituted SECINs (Internal Audit Service) expected by the previous PMS.

The resolutions of the National Evaluation Agency have established that the future OIV members must have specific professional competencies in the measurement of performance, overcoming the current approach based mainly on juridical expertise (ANAC, 2013b). As a key qualification for its members, the agency requires a degree in either engineering or economics (CIVIT, 2010).

In relation to PMS, the reform is characterized by two main aspects. First, the core of the system is represented by the performance cycle and, in particular, by the definition of the objectives. They must be “relevant and pertinent to the needs of the community and to the political priorities” as well as “clear, specific and measurable in concrete terms” (Legislative Decree 150/2009). Hence, a cascade mechanism is established to find political priorities, the strategic areas related to these priorities are specified and the objectives for the offices of the administration are identified based on them. The process of defining objectives includes a descending phase, wherein the political authority (the minister) specifies the political priorities (official guidelines), and an ascending phase, wherein the top executives propose strategic and operative objectives, and the subsequent indicators, to the minister. The process is then finalized with the negotiation and consolidation phases which lead to the issuing of the Performance Plan. Managers play thus a key role not only in achieving the objectives but also in defining them (Chevauchez, 2014).

The second feature of the PMS is the connection between performance cycle and budget planning (CIVIT, 2010; ANAC, 2013c). The objectives of the Performance Plan have to be included in the budget law (in the Note to the Projected Budget), although this has to be approved some months before the Plan. This leads to significant time constraints that must be met.

Theoretical framework

The spread of PMS in modern public administrations is strongly related to NPM-inspired ideas and reforms (Pollitt, 2009). In the approach of managing public administration through processes coming from the business sector, the definition and measurement of

organizational performance plays a key role. As a matter of fact, performance measurement should allow top management to steer the organization towards the achievement of organizational goals as well as making it more transparent to all the stakeholders where the organization refers (Thomas, 2004; Speklé and Verbeeten, 2015). The assumption underlying the use of performance measurement tools in the public sector is thus the possibility of defining in advance the performance of a public organization through objectives, and then to measure it by indicators and targets up to an individual level (Bevan and Hood, 2006; Fryer *et al.*, 2009). Consequently, objectives have to be clear, significant and realistic (Speklé and Verbeeten, 2009). Although the measurement *per se* is not sufficient to improve organizational performance (Thomas, 2004), PMS have become widespread in several European countries, despite the different degrees of success due to various administrative traditions. A number of factors have generally supported the introduction and dissemination of these systems. First of all, a top-down implementation of the reforms along with the creation of new evaluation agencies and units in charge (Cunningham and Harris, 2005).

Furthermore, incentives and sanctions of PMS have produced opportunities and constraints in the internal development of performance measurement tools. Eventually, NPM-inspired reforms have often been announced with high-political expectations resulting in simplistic but effective slogans such as “managing for results”, “reinventing government”, “value for money” (Fryer *et al.*, 2009; Gao, 2015, p. 87). On the basis of this brief introduction, we can propose the following proposition:

P1. Dissemination: a strong legislative support, a top-down implementation and the presence of sanctions foster a rapid and wide dissemination of the PMS.

Nevertheless, the literature has stressed that the impact of PMS on organizational performance can be controversial (Diefenbach, 2009; Bejerot and Hasselbladh, 2013), rhetorical (Noordegraaf and Abma, 2003) or even negative (Van Thiel and Leeuw, 2002; Hood, 2006; Dahler-Larsen, 2014). This suggests the analysis could be enriched with two further theories that can be helpful for the purposes of this paper, as they can contribute to understand deeper the implementation and operation of PMS in the public sector. These are the NIS and the MCT.

NIS

The peculiarity in NIS studies lies mainly in the analysis of how context, defined as the combination of coercive, normative or cultural pressures (DiMaggio and Powell, 1983) impacts on organizational behaviour (Frumkin and Galaskiewicz, 2004). According to NIS scholars, public organizations adopt PMS in order to meet these pressures rather than as a voluntary tool to improve their performance (Ashworth *et al.*, 2009; Modell, 2009).

The political trend to make the management of public administration closer to the management of firms (NPM) is acknowledged by NIS studies as one of these pressures or “rational myths” (Meyer and Rowan, 1977; Modell, 2004). However, according to NIS the top-down nature of these pressures (Lawton *et al.*, 2000) creates a process of isomorphism, which is in other words a process of formal internalization of measuring instruments (DiMaggio and Powell, 1983; Ashworth *et al.*, 2009).

Conformity and superficial adoption allow public sector organizations to gain external legitimacy, keeping their own *modus operandi* almost unchanged (Cavalluzzo and Ittner, 2004). Although it is now acknowledged that isomorphism is not the only possible response to external pressures (Beckert, 2010), it oftentimes occurs in contexts characterized by a strong legalistic approach or “juridification” (Capano, 2003, p. 786): “Its pervasive influence makes formal compliance to the norms and a resulting hollowing out of the substantive contents of the reform itself a concrete possibility” (Ongaro and Valotti, 2008, p. 177).

First of all, the implementation of PMS leads to internal conflicts and organizational tensions (Meyer and Rowan, 1977; Lawton *et al.*, 2000). In order to both gain external legitimacy and survive public organizations actually tend to become loosely coupled, i.e. they separate formal structure and operational management by keeping a certain level of, albeit ceremonial, conformity (Modell, 2009; Lawton *et al.*, 2000). This process of ceremonial change is called decoupling (Modell, 2001; Tilcsik, 2010; Kelly *et al.*, 2015). Subsequently, the PMS is often slightly integrated with the other informative systems, measurement is standardized, and the objectives are ambiguous and vague (Lawton *et al.*, 2000, p. 15).

It is undeniable that the coexistence of multiple aims in a PMS and especially the clash between greater accountability and the improvement of organizational performance can produce unintended consequences such as confusion and additional tensions (Chan and Gao, 2009). Moreover, in the management and development of performance measurement tools, the role of managers should not be underestimated. As a matter of fact, managers, who usually play a decisive role in managing PMS, could use the systems to pursue personal legitimation interests in the sphere of politics, or even to achieve their own goals, thus decreasing the potential of the performance measurement process. Therefore, the literature suggests that a top-down implementation of the PMS may have the opposite effect in terms of commitment (Lawton *et al.*, 2000). On the contrary, the internal processes of socialization, training and learning are crucial in developing an administrative result-oriented culture, which is considered as a key requirement to implement and manage PMS properly. It is only through these processes that performance measurement will be able to replace the traditional bureaucratic paradigm of public organization management (Modell, 2004; Speklé and Verbeeten, 2015):

P2. Operation: in a context characterized by a bureaucratic administrative tradition, PMS are likely to be adopted in a formal and ceremonial fashion.

MCT

The second theory taken into account is MCT. According to MCT studies, organizational control (defined in terms of determining and measuring performance) arises from the need to align individual interests to organizational goals, achieving therefore a so-called “goal congruence” (Ouchi, 1979; Speklé and Verbeeten, 2009). At the same time, MCT highlights how the processes of performance measurement modify the measured subjects, by influencing their behaviours (Long *et al.*, 2002), and focussing on the use of incentives in order to support the alignment between individual and organization.

Moreover, the introduction of performance measurement mechanisms need to be contextualized in relation to the features of the measured object (Speklé and Verbeeten, 2014), which is why this theoretical framework is so helpful for the purposes of this paper. Two dimensions are especially relevant: the measurability of outputs and the knowledge of the cause-effect relation (transformation process) producing the output (Eisenhardt, 1985; Turner and Makhija, 2006). Based on the variable nature of these two dimensions, it is possible to distinguish three types of control (Ouchi, 1979; Frey *et al.*, 2013): output, process and input control. Output control can be applied when there is a high degree of both measurability and knowledge of the transformation process.

Output control is a form of control which is close to the PMS in public administration implemented through NPM-inspired reforms (Speklé and Verbeeten, 2009). The focus on MCT has encouraged scholars to study the effectiveness of output control in the public sector. As a matter of fact, some essential requirements of this form of control cannot be found or met in public sector organizations (Frey *et al.*, 2013; Speklé and Verbeeten, 2014). The measurability of outputs seems to be very difficult (Hyndman and Eden, 2000), ambiguous (Noordegraaf and Abma, 2003), with varied levels of publicness (Pollitt, 2003)

and not so easily attributable (Eisenhardt, 1985), possibly given the coexistence of many levels of governmental authorities (national, local or international) which can play a role in the measurements as well as the complexity and differentiation of activities in every administration (Speklé and Verbeeten, 2009).

This also impacts on the knowledge of the transformation process producing the output as it proves to be unstable and affected often by external events (Snell, 1992). In addition, a part of the public sector activities is characterized by aspects that cannot be measured quantitatively, which results in vague objectives and indicators that are unlikely to distinguish between good and bad results (Meyer and Gupta, 1994).

NPM's approach turns out to be not so universalistic and standardized when the institutional and organizational context where the performance measurement is implemented is analysed thoroughly (Speklé and Verbeeten, 2014):

P3. Connection between the PMS and type of measured activity: the operation of the PMS is linked to the type of activity measured. In particular, public sector activities characterized by a low level of output measurability and weak knowledge of cause-effect relationship are harder to measure than the others.

This should be particularly true in relation to ministries where both heterogeneous and complex activities coexist. This proposition will be tested verifying the presence of differences in the implementation of the PMS caused by different characteristics that the activities under evaluation present. The theories described above have already been employed to study both the implementation and operation of PMS in public organizations (Frey *et al.*, 2013; Speklé and Verbeeten, 2014; Kelly *et al.*, 2015).

However, it is possible to analyse the propositions stated above only when these approaches are combined together with the literature regarding performance measurement.

Methods and results

The paper focusses on the implementation and development of the PMS introduced in the Italian ministries[1]. A qualitative and exploratory analysis was carried out based on a plurality of documents linked to the performance cycle: Performance Plans, Performance Reports and the Notes to the Projected Budget. This study was conducted, within the limits of the availability of the cited documents, from 2011 to 2014[2]. Overall, the analysis was based on the investigation of 38 Performance Plans, 22 Performance Reports, 30 Official Guidelines and 38 Integrative Notes to the State Budget. Furthermore, 12 resolutions of the national evaluation agencies (CIVIT and ANAC) were studied in order to consider the methodological indications and the audit reports of the whole performance system, as stated by the national authority monitoring the correct implementation of the reform.

The analysis of the above mentioned documents has been carried out by developing some indicators as illustrated by Table I.

Dissemination (P1)

The first two indicators allow considering the appropriate dissemination of the instruments provided by the performance cycle. All the ministries have published the documents of the performance cycle on their websites, with rare exceptions (Table II). This proves the performance cycle was adopted by compliance with the law, which strictly describes responsibilities, deadlines and sanctions when the measures are not implemented.

The presence of the performance cycle documents provides a first evidence of the PMS dissemination; in addition to this, a much more significant data are the coverage of the ministerial activities concerning the PMS. A good indicator related to this point (Thomas, 2004) is the percentage of the ministerial budget associated with the strategic objectives defined by the performance cycle (Table III). It is important to note that the total budget of all ministries

involved in the analysis amounts to more than 230 billion euros. The data in Table III show that the percentage of the expenditures (ministerial budgets) covered by the PMS increases over the years, from 36 to 70 per cent of the total budgets of all ministries combined. This figure is affected by the impact of each ministry on the total budget of the state. Indeed, the above mentioned increase is determined especially by three ministries (Ministry of Economic Development, Labour and Social Policy and Infrastructure and Transport).

Propositions	Indicators	Table	
P1: dissemination	Dissemination of PMS	II	Table I. Link between propositions, indicators and tables
	Degree of coverage of the ministerial budgets	III	
P2: operation	Compliance with the deadlines	IV	
	Characteristics and professional competencies of the evaluation units	V	
	Level of achievement of objectives	VI	
P3: connection between the PMS and type of measured activity	Degree of coverage of the ministerial budgets	III	
	Table VII illustrates some examples of objectives and indicators in two different ministries		

Ministry	2011	2012	2013	2014	
Agricultural Policy	P, R	R	P, R	P, R	Table II. Dissemination of PMS: availability of Performance Plans (P) and Performance Reports (R) on the ministries' websites in the years 2011, 2012, 2013 and 2014
Cultural Heritage	P, R	P, R	P	P	
Defence	R	P, R	P, R	P, R	
Economic Development	P, R	P, R	P, R	P, R	
Education, Universities and Research	P, R	P, R	P, R	P, R	
Environment	P, R	P, R	P, R	P, R	
Foreign Affairs	P, R	P, R	P, R	P, R	
Health	P, R	P, R	P, R	P, R	
Infrastructure and Transport	P, R	P, R	P, R	P	
Interior	P, R	P, R	P, R	P, R	
Labour and Social Policy	P, R	P, R	P, R	P, R	

Source: Ministerial websites

Ministry	2011 (%)	2012 (%)	2013 (%)	2014 (%)	
Agricultural Policy	30.90	37.90	30.40	d.u.	Table III. Percentage of the ministerial budgets associated with strategic objectives in the PMS
Cultural Heritage	44.20	59.10	44.20	d.u.	
Defence	d.u.	91.20	100	100	
Economic Development	2.30	57.70	72.10	d.u.	
Education, Universities and Research	18.90	19	18.90	19.70	
Environment	64.50	55	57.30	d.u.	
Foreign Affairs	9.50	7.70	9.80	11.30	
Health	48.10	8.10	6.60	6.10	
Interior	1.30	1.30	2.30	2.10	
Infrastructure and Transport	d.u.	39.50	63.20	67.90	
Labour and Social Policy	57.70	57.70	99.60	99.70	
Weighted average ^a	36	43	69	70	

Notes: d.u., data not available. ^aThis average has been calculated in relation to the budget of each ministry
Source: Integrative Notes to the State Budget and Performance Plans (2011-2014)

Operation (P2)

Some indicators have been used to investigate how PMS works. First of all, the compliance with the deadlines set forth by the performance cycle (Table IV). As underlined by the National Evaluation Agency (ANAC, 2014), a delay in adopting the Performance Plan determines the ineffectiveness of the performance cycle as it is supposed to be performed on a strict yearly basis. In this respect, the results of the analysis show a high degree of non-compliance with the deadlines of the Performance Plan and Report (Table IV). In the 2014, eight out of 11 ministries did not comply with the deadline of the 31st January to adopt the Performance Plan, and approved it with an average delay of three months, up to nine months in the case of the Ministry of Economic Development. This means that, during the months when the Plans were not implemented, no political guidelines have steered the activities of the administrations and their employees.

The second indicator taken into account regards the professional competencies of the members of the evaluation units (OIV), looking especially at their educational profile as well as previous work experiences in the evaluation bodies of the previous system (SECIN) (Table V). The entire group of evaluators in the 11 ministries is comprised of 16 staff units (however, these are the ones in charge of the evaluation, their activities are supported by specific technical offices).

Although the reform was inspired by managerial principles, the legal culture is evidently prevailing, given the fact that more than half of the total number of the members of the OIV have a degree in law (Table V). In particular, the provision of the law requiring a majority of evaluators with a degree in engineering or economics in the OIVs was not complied with. Second, there is a strong continuity with the SECIN experience. This information is especially relevant because the reform was aimed at inserting new managerial competences as opposed to the previous disappointing evaluation experiences managed by SECIN.

Ministry	Type of document	2011	2012	2013	2014
Agricultural Policy	P	0	d.u.	150	334
	R	19	94	59	108
Cultural Heritage	P	0	0	0	168
	R	26	80	d.u.	d.u.
Defence	P	d.u.	0	0	0
	R	d.u.	0	d.u.	d.u.
Economic Development	P	10	117	272	251
	R	131	170	31	30
Education, Universities and Research	P	0	14	22	20
	R	118	0	d.u.	108
Environment	P	172	124	165	258
	R	132	150	d.u.	79
Foreign Affairs	P	7	0	28	137
	R	d.u.	d.u.	d.u.	d.u.
Health	P	4	0	0	0
	R	0	0	0	0
Infrastructure and Transport	P	0	160	35	0
	R	114	25	163	d.u.
Interior	P	183	117	25	119
	R	123	d.u.	d.u.	120
Labour and Social Policy	P	0	92	120	0
	R	121	82	0	75

Table IV.

Non-compliance with the deadlines set forth by the performance cycle: days of delay of (P) Performance Plans (delay after 31 January of each year) and (R) Performance Reports (delay after 30 June of the next year), from 2011 to 2014

Note: d.u., data not available

Source: Performance Plans (2011-2014), Performance Reports (2011-2013) and ministerial websites

Ministry	Total number of OIV members	Members with a degree in law	Members with a degree in engineering or economics	Former members of SECIN
Agricultural Policy	3	1	1	1
Cultural Heritage	1	1	0	1
Defence	1	0	0	0
Economic Development	1	0	1	1
Education, Universities and Research	2	1	1	2
Environment	1	0	0	0
Foreign Affairs	1	1	0	1
Health	1	1	0	0
Infrastructure and Transport	1	0	1	1
Interior	2	2	0	1
Labour and Social Policy	1	1	0	0
Total	15	8	4	8
% of the total OIV members		53.3	26.6	53.3

Source: CVs of OIVs' members, ministerial websites

Table V.
Characteristics and professional competencies of the OIVs members: university education and previous experience in SECIN

The third indicator, concerning the operation of the PMS, regards the analysis of the level of achievement of the strategic objectives (Table VI). This shows a high percentage of accomplishment, which does not go below 97 per cent in each year (2011-2013).

Such high-achievement levels “seem to be unrealistic and in contrast with the citizens’ opinions on the effectiveness of the ministries activities” (ANAC, 2014, p. 7). Hence, the National Evaluation Agency states that this level of achievement “makes one question their adequacy” (ANAC, 2014, p. 8). Objectives were actually often defined as poorly representative of the actual activity, vague and not so easy to understand (CIVIT, 2012; ANAC, 2014). The same can be said for the indicators: a study on Italy carried out by the IMF was very critical in relation to performance indicators: “They tend to focus on the internal functioning of governmental administrations which is of limited interest for policymakers, taxpayers, beneficiaries and their representatives. Outcomes indicators,

Ministry	2011 (%)	2012 (%)	2013 (%)
Agricultural Policy	100	100	100
Cultural Heritage	97	97.4	d.u.
Defence	98.5	99	93
Economic Development	94	97	89.27
Education, Universities and Research	99.1	100	100
Environment	100	100	95.5
Foreign Affairs	d.u.	d.u.	d.u.
Health	97	100	100
Interior	97.6	100	94.6
Infrastructure and Transport	99.7	99.3	100
Labour and Social Policy	100	100	100
Average	98.3	99.2	97

Note: d.u., data not available

Source: Performance Reports (2011, 2012, 2013)

Table VI.
Level of achievement of strategic objectives

be they ultimate outcomes or intermediary outcomes, are very rare. So-called 'output' indicators are more frequent, but many of them are obscure: some measure the degree of implementation of quarterly plans but no information is given on the content and ambition of these plans" (Chevauchez, 2014, p. 68).

Moreover, the objectives are proposed by managers, who are also in charge of achieving them, within a process of negotiation explained in the second section. This may at least suggest that very high levels of achievement could result from the managers choosing the objectives opportunistically.

Connection between the PMS and type of measured activity (P3)

A crucial feature of the Italian PMS is that it has been established by the National Evaluation Agency for all the ministries in a standardized way through legislation and subsequent methodological guidelines. No distinction based on specific activities of each administration has been recommended in the guidelines for the development of the PMS. However, ministries inherently operate in various sectors, which can be very different from one another. Table III highlights (through the degree of coverage of the ministerial budgets) a heterogeneous dissemination of the PMS among the ministries even in the presence of the same legislative instruction and common methodological guidelines. This confirms the presence of some features of the evaluated activities that either support or hinder the development of the PMS. The analysis of each objective and target, a few examples whereof are reported in Table VII (in relation to two ministries, the Ministry of Foreign Affairs and the Ministry for Infrastructure and Transport, whose main activities are deeply different), shows a significant differentiation in the development of the PMS, and subsequently, a strong connection with the type of activity in relation to the objectives.

A significant instance of this are the objectives associated with the Italian embassies/consulates: general objectives have been assigned with no distinction but weak links to the concrete ministerial activity. Nevertheless, these activities are naturally characterized by

Ministry	Objectives	Indicators of objectives	Target
Foreign Affairs, Embassy/Consulate in Mozambique	Cultural promotion: cultural events organized	Number of events	5
	Meetings (accrediting authorities, international organizations, other embassies, NGOs or political parties)	Number of meetings	100
Foreign Affairs, embassy/consulate in Norway	Cultural promotion: cultural events organized	Number of events	15
	Meetings (accrediting authorities, international organizations, other embassies, NGOs or political parties)	Number of meetings	75
Infrastructure and Transport	Continuation of the activity of relaunching priority operations regarding road infrastructure	Construction of the Brenner Tunnel Construction of the alternative of the State Road n. 80, L'Aquila Completion of Aosta Motorway	Construction or progress of planned works
Infrastructure and Transport	Continuation of the activity of relaunching priority operations regarding railway infrastructure	Doubling lanes in Bari-Taranto Motorway New Arcisate-Stabio railway link	Construction or progress of planned works

Table VII.
Examples of strategic objectives, indicators and targets

Source: Performance Plans, 2013

features such as problem solving, complexity, secrecy, limited linearity in the transformation process which cannot be thoroughly measured through objectives (Speklé and Verbeeten, 2009). By contrast, the case of the Ministry for Infrastructure and Transport highlights that in activities characterized by a high-output measurability and good knowledge of cause-effect relationship (the operation of a public work), the PMS shows a better operation in relation to the connection between indicator/objective/target and the measured performance.

Discussion and conclusion

This study has examined the implementation and the operation of the PMS introduced in the Italian ministries in 2009. Overall, the results of the analysis confirm the three propositions. Regarding the first (*P1*), the findings show a good degree of dissemination and adoption of the fundamental tools of the reform. The growth in the level of coverage of the PMS in the ministries' budget points out both a high dissemination and a growing degree of integration with budgeting (ANAC, 2014), which is one of the purposes of the law. These results thus seem to confirm the effectiveness of a top-down inclusion of the measurement tools in a NPN framework alongside a system of incentives and sanctions (Julnes and Holzer, 2001; Cunningham and Harris, 2005).

Furthermore, the high level of achievement seems to show a fully functioning PMS and, apparently, a system that can support the management in the achievement of the goals defined in advance. However, as Julnes and Holzer (2001) have pointed out (p. 702), PMS imposed or driven by incentives and sanctions could "raise the issue of compliance (which could be translated into adoption) vs real behaviour change that result from implementation". With this acknowledgement supported by the theoretical interpretation of NIS, we can highlight a more formal (rather than substantial) compliance of the measurement tools introduced by the reform (*P2*). NIS suggests that the PMS are adopted in response to typically coercive external pressures and are thus implemented to obtain external legitimacy (Lawton *et al.*, 2000).

In this case, in addition to the top-down nature of the reform mentioned earlier, strong pressures towards the adoption of measurement tools can be clearly distinguished both in the law, particularly in the mechanisms establishing the sanctions following the failure to adopt the Performance Plan and Report, and in pressures within the National Evaluation Agency's implementation resolutions. Among these, the necessity to integrate the measurement tools with the budget had great prominence, in terms of both contents and timing, as well as the necessity to develop a system of multidimensional indicators.

Apparently, the results of the analysis show a good degree of compliance with the legislative pressures mentioned above in the adoption of the Plans, in the gradual Plan-Budget integration and in the dissemination of goals, which also helped it gain legitimacy in the eyes of external observers. The adoption of these tools, however, often occurs at the expense of the quality and the efficiency of the whole PMS, which is implemented in a ceremonial and superficial way. These severe pressures produce organizational tensions leading to decoupling phenomena in the PMS, such as, primarily in the Italian case, the delayed adoption of the main performance management cycle guidelines. These delays have shown a shift in Performance Plans and Reports towards a simple fulfillment of legal requirements. The delay in adopting these documents shows their low-managerial importance so much so that some administrations keep working without PMS for some months every year. Since these documents should be the main means whereby the political direction of administration is expressed, the extended absence shows that there are other non-formal channels through which politics display its own direction, as previously discussed in the literature: "At the highest levels of decision making within government [...] intuitive decision making predominates" (Thomas, 2004, p. 55).

Another instance of "decoupling" can be found in the high level of unchallenging targets. This allows the management to reach their goals and be acknowledged for their work,

although the potential of objective-driven improvement is significantly decreased as the purpose is no longer the enhancement of the performances, which confirms the statement “hitting the target but missing the point” (Hood, 2006, p. 516).

Moreover, as we mentioned earlier, decoupling is supported by the presence of an administrative culture in contrast with the principles underlying performance measurement (Capano, 2003). Several authors have already highlighted the contrast between legalistic cultures in the Rechtsstaat countries and NPM reforms (Bonini Baraldi, 2014). The results of the analyses in this paper point out the lack of training in relation to designing, monitoring and evaluating PMS, in particular as regards the previous professional experiences of the evaluators.

The development of the system, however, lacked processes of socializing in the performance measurement as well as learning and audit processes, thus indicating a simplistic understanding of the implementation process (Modell, 2004; Gao, 2015) in addition to an underestimation of the role played by the managers in the realization of the PMS (Tilcsik, 2010; Lawton *et al.*, 2000).

Moreover, the variety of the aims assigned to the measurement system led to confusion and inconsistency in both the constant transformations of the National Evaluation Agency and the creation of several obligations of the administrations. Promoting accountability and performance enhancement together does not necessarily lead to the expected results (Chan and Gao, 2009).

As for the first two propositions, the results of the analysis support both assumptions and highlight the substantial difference between adoption and implementation of the PMS.

Therefore, the results of this analysis support the first two propositions and also highlight the substantial difference between adoption and implementation of the PMS (Julnes and Holzer, 2001). On the one hand, the Italian case confirms the expectations of the NPM literature regarding the rapid adoption and dissemination of the PMS; on the other hand, this study demonstrates that the implementation of the PMS in Italy was pedestrian. This finding highlights Italy's inability to enjoy the benefits of being a latecomer (Gerschenkron, 1962) by learning from previous examples of the implementation of PMS in other countries. The imitation process, as pointed out by neo-institutional theory, puts the emphasis on adoption of PMS but does not manage to avoid the issues and unintended consequences related to its implementation. Consideration of the Italian administrative tradition should have suggested that the implementation stage of the reform was likely to need most attention. On the contrary, the role played by the National Evaluation Agency proved to be disappointing due to its limited capacity to actively counter the decoupling tendencies described above. In particular, Italy missed the chance to promote an internal process of socialising, training and learning towards PMS within the evaluated administrations in order to develop a research-oriented culture (Modell, 2004; Bonini Baraldi, 2014).

With regard to P3, the results of the analysis tend to confirm the expectations about differences in the degree of operation of the PMS within the ministerial sector. Although the great majority of the goals were achieved in all of the ministries, the ability of the PMS to explain the core of the results differs significantly and these differences can be detected in the objectives and indicators adopted besides their actual connection to the ministry's budget. The extent of effectiveness of PMS depends on the measured activity. This phenomenon, however, tends to minimize the issues related to the technical definition of goals and targets, as pointed out by Speklé and Verbeeten (2009): “In the eyes of NPM adherents, vague and ambiguous objectives that defy objective measurement are an indication of an ill-designed performance contract, not a manifestation of some inherent feature of the activities [...]” (p. 8).

Conversely, to explore this result it can be helpful to consider some categorizations distinguishing public activities in relation to their routinary nature, their ambiguity in the operation processes or their level of publicness (Pollitt, 2003). Some of the public activities, named “canonical practices” (Noordegraaf and Abma, 2003, p. 865), show a greater tendency

towards measurement through quantitative indicators because they are characterized by a certain level of repetitiveness and codification in the process of output generation, as well as a lower level of publicness allowing a particularly efficient implementation of output control, as shown in MCT studies (Frey *et al.*, 2013). On the contrary, “non-canonical practices”, typically ambiguous and complex activities, whose definition depends on the contribution of other institutional players are scarcely prone to measurement. “Canonical” and “non-canonical” activities necessarily coexist within ministries, so that the development of consistent performance measurement tools is hard to be carried on.

The data collected for this third proposition are qualitative and exploratory; however, they are supported by quantitative studies on similar situations (Speklé and Verbeeten, 2009, 2014). The case of Italian ministries confirms that the operation and the actual development of a PMS is strongly affected by the characteristics of the activity under examination. This aspect has been completely underestimated in the process of performance measurement implementation in the Italian ministries. The data show a tendency towards a standardized performance measurement model as well as a model implemented without any kind of differentiation, which produced non-uniform implementation outcomes.

It is undeniable that in the Italian case the action of the evaluation agency was weak given the fact that it merely produced guidelines and undifferentiated standards for the whole set of activities carried out by ministries. This result was not surprising, considering the fact that Italy is not used to the theoretical principles of NPM and is thus prone to adopt them with only a slight degree of awareness. The MCT studies hence confirmed that the difficulty in the measurability of the public performance lies in a “lack of adequate theoretical underpinning of the New Public Management” (Frey *et al.*, 2013, p. 950) in the first place, as it does not take into account the limited application of control mechanisms existing within public organizations. On the other hand, as Speklé and Verbeeten (2014) suggest, “NPM cannot maintain its universalistic pretensions, and should allow for a more situation-dependent approach to performance management” (p. 143).

The analysis of this paper could be further developed by exploring the existence of consistent types of activities that can work better under specific PMS. Starting from this focus it will be possible to recommend specific actions to revitalize PMS in Italy or the adoption of these mechanisms in contexts with similar features. Moreover, further studies may explore the role of individual managers in slowing down the operation of the evaluation systems. The collected data have apparently shown that this could be a possible explanation (100 per cent achieved objectives in some ministries, for example), but they cannot provide clear evidence if individual behaviours are not examined. Precisely the MCT framework seems to be the most fruitful for further studies through the identification of the set of activities that are less susceptible to performance measurement mechanisms. In particular, some activities prove to be more vulnerable to the risk of the ineffectiveness of evaluation systems and opportunistic behaviours from managers. This awareness, at least in latecomer countries, suggests the adoption of tailored PMS for public activities characterized by low-output measurability and weak knowledge of cause-effect relationship opposing, as a result, the adoption of standardized PMS for the whole complex set of public sector activities.

In conclusion, we have established that the use of various theories to examine the implementation process and its functioning has been pivotal in order to reach an overall view of the PMS. On the one hand, the use of one single theory allows a more detailed insight; on the other hand it could limit the understanding of highly complex events like performance measurement in public administrations (Covaleski *et al.*, 2013). This paper thus confirms that both the study and the implementation of measurement systems should be based on multiple theoretical approaches. Indeed, only a theoretical pluralism allows taking into account the systemic interaction among different elements influencing the adoption, implementation and operation of PMS.

Notes

1. The analysis included all ministries with portfolio except for the Ministry of Economy and Finance and the Presidency of the Council of Ministers, which are not involved in this reform. The data regarding the Ministry of Justice were not available by the time of this study.
2. For some ministries it was not possible to carry out the analysis from 2011 to 2014 due to the fact that the Performance Plans were not published by the time of this study. Furthermore, regarding the Performance Report the analysis is limited to the year 2013 as the 2014 Performance Report has not yet been published on the ministries' websites.

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