

Concept & Perspectives of Organizational Performance Measurement: Literature Review

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Abstract: Since the foundation history of an organization, both scholars and practitioners were raising the concept of organizational performance. Leaders, managers, experts, and researchers' interest in assessing the performance of the organization increased from time to time. This article reviews the literature on the topic 'concept & perspectives of organizational performance measurements.' Incidentally, some researchers focused on defining concepts and how to measure organization performance. This paper aims to review the organizational performance definition and measurement perspectives. The main research question under investigation was what the concept of organizational performance measurement is? As a literature review paper, it referred already published sources on the topic from different journals such as the Academy of Management Journal, the Leadership & Organization Development Journal, the Journal of Commerce, Administrative Science Quarterly, the Journal of International Business Studies, the Strategic management, the Journal of Business Venturing, and relevant books. This review paper is an applicant for practitioners, researchers, and students to understand better the concept and measurements of performance in organizational studies.

Keywords: Organization, Performance, and Organizational Performance Measurement.

INTRODUCTION

Organizational performance is a subjective perception of reality, which explains the multitude of critical reflection on the concept and its measuring instruments (Lebas, 1995; Wholey J., 1996). At present, there are a variety of definitions attributed to the concept of organizational performance due to its subjective nature. Thus, the concept of organizational performance has gained increasing attention in recent decades, is pervasive in almost all spheres of human activity.

Organizations perform various activities to achieve their organizational objectives. Quantified repeatable activities help to utilize processes for the organization to be successful in order to ascertain the level of performance and management to make informed decisions on where, if needed, within the processes to actions to improve performance (Georgopoulos, 1957; Robbins, 1987). Therefore, it is possible to claim that there is a close relationship between the organizational objective and the concept of organizational performance. Nevertheless, organizational performance is one of the most argued concepts about which there has never been an agreement among various researchers and theorists (Selden, S.C., and Sowa, 2004). Also, Cameron (1986) mentions an absence of adequate understanding or explanation in the definition of the concept of performance. In the lack of any operational definition of performance upon which the majority of the relevant scholars agree, there would naturally be different clarifications and inferences opined by various people according to their perceptions. As a result, a commonly acknowledged definition of the concept looks various difficulties, which means that the possibility of any definitions and originating some standards to arrive at the desired definition is still questionable.

Moreover, organizational performance has always had a significant influence on the actions of companies (Crook JR, Bratton VK, Street VL, 2006). One of the concerns of this effect is the increase in the number and variety of means and methods to measure the performance accurately and, gradually establishing a vital research field for both companies and academics. Unluckily, there is no agreement in the literature on how to measure organizational performance, and the problem is multilevel (Lusthaus, C., Adrien, M.-H., Anderson, G., Carden, F. and Montalván, 2002). Hence, both academic scholars and managers continuously examined performance.

Although prescriptions for improving and managing organizational performance are widely available, the issues of terminology, levels of analysis (e.g., individual, work unit, or organization as a whole), and conceptual bases for assessment of performance preoccupied the academic community (Venkatraman, N. and Ramanujam, 1986). This article offers a comparison of several different concepts & perspectives on organizational performance measurements.

Research Questions

This paper has an objective to review the definition and perspectives of organizational performance measurements.

1. What is the concept of organizational performance?
2. What are the perspectives of organizational performance measurement?

Methodology

This paper takes the form of a literature review of relevant studies related to organization, performance, and organizational performance measurement. According to Wee (2016), the methodology of literature review papers should at least contain the themes informing the review, databases used, keywords, and some of the primary sources consulted. In this work, organizational performance measurement was the most relevant theme. Of most significant were those studies that attempt to link concepts to performance measurement in an organizational setting. The Harvard system, the author-date-page format, was used for referencing literature sources.

The study used a secondary source of data collection. Journals related to organizational performance such as the Academy of Management Journal, the Leadership & Organization Development Journal, the Journal of Commerce, Administrative Science Quarterly, the Journal of International Business Studies, the Strategic management Journal, and the Journal of Business Venturing sourced as secondary data. In all cases, the primary keywords used in searching for the articles were organization, performance, and organizational performance measurements.

THE LITERATURE REVIEW

THE CONCEPT OF ORGANIZATIONAL PERFORMANCE

An organization is a deliberately synchronized social unit, made up of a group of people, who work together on common goals on a relatively continuous basis. Examples, schools, hospitals, churches, manufacturing, and service firms, retail stores, police departments, military units, volunteer organizations, start-ups, and local, provincial, and federal government agencies are organizations (Robbins, 2005). It is essential to know about organizational theories and concepts of organizational performance, to have a clear picture of the nature of an organization.

Organizational theory has produced a plethora of models exploring organizational performance; in fact, some scholars have stated that there are as many models as there are studies of organizational performance. Currently, there are a variety of definitions attributed to the concept of organizational performance due to its subjective nature. Because of the subjective nature of organizational performance definition, there is no general agreement in the literature on the standards to be used in measuring the organizational performance (Bolman, L. G., & Deal, 2003; DeClerk, 2008; Scott, W. R., & Davis, 2015). However, organizational performance defined in the following six main approaches.

Goal Approach: Shareholders determine a specific purpose to form organizations. Organizational performance reflects the ability of an organization to fulfill its shareholders' desires and survive in the market (Griffin, 2003). Also, organizational performance is known as the outcome of the actions or activities, which members of organizations carried out to measure how well an organization has accomplished its objectives (Chung, R-G., and Lo, 2007; Ho, 2008). So, organizational performance is the ability of the organization to achieve its goals.

Goal achievement is one of the essential criteria to identify the performance of an organization. Concerning the achievement or non-achievement of organizations' objectives and goals, frequent assessments carried out as Etzioni's (1960) beliefs. However, in Etzioni's (1960) suggestion, the resources that an organization needs to achieve its objectives and aspirations were not taken into consideration. Likewise, Didier(2002) believes that the performance consists of "achieving the goals that were given to you in a convergence of enterprise orientations." In his opinion, performance is not a mere finding of the outcome, but rather it is the result of a comparison between the outcome and the objective. Some other researchers, such as Chandler (1962) and Thompson (1967), nurtured an idea of organizational performance similar to that of Etzioni (1960). Cherrington (1989) defined organizational performance as a concept of success or effectiveness of an organization, and as an indication of the organizational manner that it is performing effectively to achieve its objectives effectively. Researchers like these argue that the ultimate criterion of organizational performance is its growth and long-term survival. So, what these definitions had in common was the effectiveness or realization of the objective component of organizational performance.

System Resource Approach: This approach discovers the relation between the organization and the environment. Regarding this approach, Cutler et al. (2003) said that an organization is active when it takes the benefit of its environment in the achievement of high value and rare resources to approve its operations. Formerly, Lorsch (1970) has also suggested for measuring organizational performance based on two factors, i.e., a good fit between the organization and environments; and a good fit between the

organization and its contributors. He believed that the performance of an organization has expected to be more successful if there are efficient operations between the organization and its environment and its staff (Lorsch, 1970).

Staff members have a crucial role in the efficient operations of an organization. That is why Adam (1994) considered organizational performance as heavily dependent on the employees' performance quality. He believed that in order to ensure high-quality organizational performance, it is vital to have regular experience of the staff of the company to new and up-to-date knowledge and skills, which would, in turn, help them keep up with the new changes happening in the market, and ultimately enhance the quality of organizational performance. An active organization with a high standard of performance level is the one that keeps its customers' demands satisfied (Adam, 1994; Harrison, 1999). The arguments of the above researchers provided the organizational performance concept with a new dimension, i.e., relevancy or client satisfaction, despite its inability to resolve the discord in the concept.

Social System Approach: In this approach, performance has defined as the extent to which a company, as a social system with specific resources, can fulfill its goals without being obliged to incapacitate its resources and means or putting excessive strain on its employees, which means the concept of performance dealt with both organizational means and ends (Georgopoulos, 1957). Alike, in the 1980s, performance has defined as a social system, which an organization could consider both its means and ends (Robbins, 1987). Lupton (1977) treated the concept of organizational performance most carefully and explicitly in comparison with other researchers in the same period. According to Lupton, in an active organization, the productivity rate and levels of satisfaction and motivation of its members are high, while rates of turnover, costs, labor unrest are low or absent. However, according to Katz (1978), efficiency (the ratio of output to input) and the effectiveness of an organization were parallel, both vital components of the overall organizational performance, the total returns of all kinds assessed through maximizing efficiency and effectiveness. Thus, the social system approach focused on the efficiency of an organization, which is the other important dimension of organizational performance concept.

Therefore, we can recognize that "effectiveness," "relevancy," and "efficiency" are the three dimensions of organizational performance. In the definitions of the goal approach, the system resource approach and the social system approach effectiveness, relevancy, and efficiency used as common elements.

Consequently, In the first decade of the twenty-first century, the definition of organizational performance mostly focused on the capability and ability of an organization to efficiently utilize the available resources to achieve accomplishments consistent with the set objectives of the company, as well as considering their relevance to its users (Peterson, W., G. Gijbers, 2003). In this definition, the three general elements of organizational performance, i.e., "efficiency," "effectiveness," and "relevancy," have been taken into consideration. Similarly, Neely (2007) believes that performance should consider quantifying the efficiency and effectiveness of actions. Both qualitatively and quantitatively quantification expressed the efficiency and effectiveness of performance. Efficiency and effectiveness related to performance according to the definition of Neely (2007) and other authors. Conversely, the performance of an organization has believed to be able to cover broader areas, including the connection between performance and organizational goals (effectiveness), organizational resources (efficiency); and, the satisfaction of the stakeholders (relevancy).

Moreover, Profiroiu (2001), defining performance in the public sector involves "the existence of a relationship between objectives, means and results so that performance is the result of the simultaneous exercise of efficiency, effectiveness and adequate budgetary process." Author Matei (2006) also put this definition in its' work. For Chen, J. et al., (2006), organizational performance means the "transformation of inputs into outputs for achieving certain outcomes. Concerning its content, performance informed about the relation between minimal and effective cost (economy), between effective cost and realized output (efficiency) and between output and achieved the outcome (effectiveness)." Another author supports the idea of embedding the definition of performance in the public sector, not just only the financial aspects but also those related to reaching environmental and social equity objectives. This environmental and social equity objective is an approach of Chai (2009), which supports the need for the transaction from the system of the 3E (efficiency, effectiveness, the economy) to a 5E-type system (economy, efficiency, effectiveness, environment, and equity). Evaluation, piloting, efficiency, effectiveness, and quality achieved the definition of performance based on Bartoli A. (2015) opinion.

Competing Values Approach: Competing values approach states that organizational goals will be created in different ways by multiple interest groups because of their different expectations (Cameron, K. S., Quinn, R. E., DeGraff, J. & Thakor, 2014). Therefore, organizations may have different standards to measure performance. According to Cameron et al. (2014), stakeholders support the adaptability of their organizations; they want them to be flexible, stable, and effective. So, an effective organization is a result of a high degree of collaboration and commitment among stakeholders through workgroups and management (Cohen, A. R., & Bradford, 2005).

Subjective Approach: Subjective approach assumed that performance is not an objective reality, waiting somewhere to be measure and assessed, but a socially constructed reality that exists in people's minds, if it exists somewhere (Wholey J., 1996). According to the author, performance linked to the economy, efficiency, effectiveness, and cost-effectiveness, or equity. Also, it may include components, products, consequences, and impact. On the other hand, performance is a future-oriented design to reflect the particularities of each organization/individual on a causal model linking components and products (Lebas, 1995). He defines a "successful" business as one that will achieve the goals set by the management coalition, not necessarily one that achieved them. Thus, performance is dependent as much capability and future. Therefore, performance considers as subjective and interpretive, not least, is related to the cost lines, which emphasizes the ambiguous of the concept (Lebas, 1995; Wholey J., 1996).

Constituency Approach: According to the constituency approach, an organization is effective when multiple stakeholders perceive the organization as effective (Agle, B. R., Nagarajan, N. J., Sonnenfeld & Srinivasan, 2006). Organizations utilize its relationships with stakeholders to accomplish both organizational goals and stakeholder goals (Freeman, 1984). Stakeholders did not consider as organizational constraints. Instead, they are a resource to accomplish organizational objectives. Organizations with more control over resources are likely to have the most influence on the performance (Scott, W. R., & Davis, 2015). As a result, accomplishing objectives involves satisfying at least the minimal interests of all stakeholders.

In addition to the above six approaches in the research of performance, Folan (2007) highlights three priorities for performance measurement. First, performance should be analyzed by each entity within the limits of the environment in which they decide to operate. For example, the markets used to analyze a company's performance, in which it operates. Second, objectives set by the entity linked to performance. Therefore, a company measures its performance against objectives and targets established and accepted internally rather than on those used by external bodies. Third, performance is reduced to relevant and recognizable features. According to Folan's (2007) theory, the environment influences performance, the objectives to be achieved, and the relevant and recognizable features.

In summary, the surge of research in organizational performance has led to various and partly conflicting definitions and theories (Selden, S.C., and Sowa, 2004). For example, Venkatraman, N., and Ramanujam (1986) categorized financial, operational, and organizational effectiveness for the evaluation of organizational performance. Whereas, Kaplan, R.S., and Norton (2005) argued that an organization's ability to use its resources determined its future organizational performance. Nevertheless, Cameron (1986) concluded that there is no conceptualization of organizational performance that is comprehensive. Thus, the concept of performance as "a multi-dimensional abstract concept whose measurement depends on a variety of factors" (Bates R.A., 1995). Performance may refer to enterprise "organizational performance" and an activity / a department/ a manager/ a performer. So, it is essential to determine whether the measurement objective is to assess the effects of performance or performing Behavior. Contextual performance includes not only behaviors such as helping coworkers or being a reliable member of the organization but also making suggestions about how to improve work procedures. The general definition given by different authors, as mentioned in this section, performance underlines its ambiguous nature, whose definition and dimension depends on a variety of factors.

PERSPECTIVE OF ORGANIZATIONAL PERFORMANCE MEASUREMENT

Organizational performance is so typical in management research that its structure and definition are rarely explicitly expressed. HULT (2008) recognizes three types of organizational performance measurements, such as operational performance, financial performance, and overall performance, regarding organizational goals. The dominant model in empirical strategy research is financial performance.

There is a different interest between managers and accountants about organizational performance. Accountants give attention to the financial performance of organizations, while the managers focus on how to improve current and future organizational performance. On the other hand, both historical accounting perspectives, as well as operational measures combined by Kaplan (1984), which is known as the "Balanced Scorecard" approach. The following sections briefly examine different organizational performance measurement perspectives.

Accounting Literature Perspective: This perspective focus on the information content of the organization's financial statements and measures (Beaver, 1968). To this end, volumes of accounting rules and procedures have been developed over the years to make the information contained in organizational financial statements, both meaningful and comparable over time and across organizations (Ball, R., & Brown, 1968; Lev, 1989).

The demerit of this approach is the accounting reports do not capture information about future organizational opportunities. Besides, it is a multi-constituency and multi-dimensional view of performance because the accounting profession develops its rules to provide information for all users of financial statements, including equity providers, creditors, and regulatory bodies.

Balanced Scorecard Perspective: During the industrial era, the traditional financial performance measures worked well, because accounting measures only report what happened in the past, and not the investments in future opportunities. After that, Kaplan

(1984) proposed that a combination of financial and operational measures is necessary for measuring overall organizational performance.

The balanced scorecard (BSC) approach includes not only *financial measures*(FM) with the result of actions already taken but also operational measures on *customer orientation*(CO), *organizational effectiveness* (OE) and *learning and growth* (LG) that are the drivers of future financial performance (Kaplan, R.S. and Norton, 2005).

The demerit of the balanced scorecard approach is that it utilizes operational measures that are unique to each organization, while practical for implementation by organization insiders; this limits the utility to researchers since it is situation-specific, and not situation generic. Accordingly, generalization across companies is only possible when the balanced scorecard variables utilized apply to the entire population of interest. However, since a balanced scorecard is most effective when it is tailored to the specific circumstances of each organization, it is generally impractical in a research application. Thus, the balanced scorecard is a multi-disciplinary view of organizational performance.

Strategic Management Perspective: Among the most popular and frequently raised questions by scholars in an organization's strategic management is a firm's different performance and to achieve superior organization performance (Crook JR, Bratton VK, Street VL, 2006). Firm performance is one of the most important constructs in management research.

In the strategic management literature, there were conceptualizations of organizational perspectives over the years. Among these conceptualizations, the dimensions which should be measured and for whom the organization performs were the dominant ones. The following are different perspectives on these two issues from the strategic management literature.

First, regarding the dimensions which should be measured, some researchers recommended as follows: According to Richard et al. (2009) organizational performance encompasses three specific areas of firm outcomes: (a) financial performance (profits, return on assets, return on investment); (b) product-market performance (sales, market share); and (c) shareholder return (total shareholder return, economic value-added). The final measure of organizational performance is survival. To this end, Drucker (1954) proposed eight different performance dimensions. The eight dimensions are all necessary for the long-term survival of the organization, which is the ultimate test of performance. These dimensions include (1) innovation, (2) productivity (3) market standing relative to market potential both now and in the future, (4) physical and financial resources, (5) worker performance and attitude, (6) profitability sufficient to cover the risk premium for being in business, (7) public responsibility, and (8) manager performance and development (Drucker, 1954). Besides, central to the study of management is an understanding of the goals and objectives of the organization and the procedures used to measure their achievement (Andrews, 1987; Ansoff, 1965; Drucker, 1954; Hofer, C. W., & Schendel, 1978; Schendel, D. E., & Hofer, 1979). So, Drucker (1954) perspective is both multi-constituency and multi-dimensional.

Second, regarding whom the organization performs, scholars suggested as follows: According to Freeman (1984), an organization had to utilize its relationships with stakeholders to accomplish both organizational goals and stakeholder goals. In his proposal, stakeholders are resources to accomplish organizational objectives. Therefore, accomplishing organizational goals requires satisfying at least the minimal interests of all stakeholders. Likewise, Porter (1985) argued that the goals of the overall organization established to reflect the objectives of business units need. In this context, some business units might be tasked with higher sales growth, while other business units may be tasked with higher cash generation to finance the sales growth in more productive areas. From this we can understand that Freeman (1984), as well as Porter (1985), adopts a multi-constituency and multi-dimensional perspective of organizational performance.

Therefore, it is reasonable to conclude from the viewpoints of individual authors, that the strategic management perspective of organizational performance is commonly multi-constituency and multi-dimensional.

Entrepreneurship Perspective: It can be argued that the goals of the founding entrepreneur are goals of the organization, a one-dimensional perspective of organizational performance (Bracker, J. S., & Pearson, 1986; Chandler, G. N., & Jansen, 1992; Slevin, D. P., & Covin, 1995). However, it is also clear that entrepreneurship researchers examine other stakeholder perspectives of performance, such as venture capitalists' angel investors', and family business owners' perspectives. As with strategic management research, the entrepreneurship researchers adopt a multi-dimensional view of performance, recognizing that there are inherent tradeoffs between such issues as growth and profitability (Chandler, G. N., & Hanks, 1993, 1994; Gartner, 1990; Murphy, G. B., Trailer, J. W., & Hill, 1996). As a result, the entrepreneurship organizational performance perspective is both multi-constituency and multi-dimensional.

Microeconomic Perspective: This perspective mainly associated with the owners of the organization. The owners of the assets will contribute to the organization so long as the return they receive or expect to receive is satisfactory relative to the risk they take. In this manner, many scholars argued that owners of productivity assets associate in an organization to gain an economic advantage (Barney, 2002; Jensen, M., & Meckling, 1976; Simon, 1976). Satisfaction is, in part, determined by the alternate uses that the

owner has for the assets. In other words, the value that an organization creates for the owners of contributed assets must be at least as significant as the value expected. That is why Barney (2002) argues that the linkage between the required value sought for the use of the assets and the actual value created by the use of these assets is organizational performance

In summary, Similar to the array of definitions, there are also several approaches for evaluating organizational performance but only little consensus on a valid set of criteria (Lusthaus et al., 2002). More than defining what performance, the performance measurement dimensions will be crucial for an organization's success. Measurement is the "careful, deliberate, observation of the real world to describe objects and events in terms of the attributes composing a variable" (Babbie, 1998, p. 116). As a result, it is problematic that overall organization performance has been measured in research studies by dozens of variables that are generally not strongly correlated over time.

CONCLUSION

Research of organizational Performance is the subject of many articles in management and public administration journals; organizational performance used as a dependent variable on several factors. Scholars and authors approach their expression differently, and so expressions become numerous.

Researchers consider that for the definition of organizational performance, it should be taken into account all events that take place in different units and the different interests of those involved. As an entity's aims are volatile, controversial, and inconsistent, performance is a subjective phenomenon. This article takes into account that, the issue of definition, the assessment and perhaps the interpretation of the concept of organizational performance is a challenging, complicated, hard to achieve process, both theoretically as a result of different views in the scholarly literature, and in practice due to the specific, particular facet of the organization, operation, and financing of the business. The variety of existing definitions in the scholarly literature creates doubt rather than clarity in defining performance. As much as the researcher looks for, the author of this article should not find a uniform, unambiguous definition of performance since performance definitions are either too general or too specific.

Although dozens of articles are published each year that test hypotheses of the causal relationship between various independent variables and "organizational performance," there is no consensus concerning just what "organizational performance" means. The overall organizational performance demonstrated as a multi-dimensional construct in several studies. Unfortunately, the use of so many different variables for measuring organizational performance generalizes one study to another doubtful at best.

Accordingly, the question of what indeed constitutes overall organizational performance and how to measure it remains unresolved, since no one has yet successfully developed and tested a multi-dimensional model of performance that incorporates most of the "dimensions" of performance identified in the existing research literature.

It is evident that the search for the most appropriate method of expressing the performance of an organization by one means has undergone continued development during our research; the researcher, therefore, hopes that this article may help facilitate the search of other researchers with a similar problem.

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