DOCTORATE in BUSINESS ADMINISTRATION

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Investigating the Managerial Blurring of Employee Goals

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Abstract

The present research using mixed method grounded theory identifies the counterintuitive managerial behavior of setting blurred goals to employees in order to maintain evaluation flexibility of employees. Setting blurred goals leads to a decreasing level of goal specificity which causes lowered levels of employee performance and motivation. Because of the prevalence of goal setting as part of the performance management process by corporations and the time invested in running such a system, the uncovered managerial behavior accounts for significant losses of time and money to corporations worldwide.

The present research identifies critical forces that drive such managerial behavior, including the desire for flexibility, task profile, managerial conflict avoidance, managerial goal orientation, and performance management setup. The research also highlights that when the effectiveness of performance management is compromised by blurred goals, managers often turn to build a shadow performance management to mitigate negative impacts.

The results of the research have theoretical and practical implications. They provide additions to the vast domain of goal setting theory and also recommend tools for management practitioners to amend such managerial behavior.

Keywords

Employee motivation; Goal blurring; Goal setting; Goal specificity; Performance management

Résumé

La présente recherche, qui utilise une méthode mixte fondée sur la théorie enracinée, identifie le comportement managérial contre-intuitif consistant à fixer des objectifs flous aux employés afin de maintenir la flexibilité en matière d'évaluation. La fixation d'objectifs flous conduit à une diminution du niveau de spécificité des objectifs, ce qui entraîne une baisse des niveaux de performance et de motivation des employés. En raison de la prévalence de la fixation d'objectifs dans le cadre du processus de gestion des performances des entreprises et du temps investi dans la gestion d'un tel système, ce comportement managérial représente des pertes de temps et d'argent importantes pour les entreprises du monde entier.

La présente étude identifie les forces critiques qui déterminent ce comportement managérial, notamment le désir de flexibilité, le profil des tâches, l'évitement des conflits par les managers, l'orientation des objectifs par les managers et la configuration de la gestion des performances. Cette recherche souligne également que lorsque l'efficacité de la gestion de la performance est compromise par des objectifs flous, les managers se tournent souvent vers la mise en place d'une gestion fantôme de la performance afin d’en atténuer les impacts négatifs.

Les résultats de la recherche ont des implications théoriques et pratiques. Ils apportent des compléments au vaste domaine de la fixation des objectifs et préconisent également des outils aux praticiens de la gestion afin de modifier ce comportement managérial.

Mots clés

Motivation des employés ; Objectif flou ; Fixation des objectifs ; Spécificité des objectifs ; Gestion de la performance.

TABLE OF CONTENT

Table of Figures

List of Tables

List of Appendices

Chapter 1. - Introduction

Setting goals for employees and evaluating them on performance has long been a practice of enterprises and has proven benefits. The concept of setting employee goals is well researched in both psychology and management science. It is based on the notion that setting challenging and specific goals increases employee performance and motivation (Locke, 2011). While the psychological basis was defined by motivational theories (Shields, 2007), specifically goal setting theory, it has also served as the basis of many well-known management theories, for example, scientific management (Taylor, 1911), management by objectives (Drucker, 1954) or objectives and key results (Doerr, 2020). Despite the proven benefits of setting specific goals for employees, the present thesis uncovers an unexpected but purposeful managerial behaviour of blurring employee goals. The blurring of employee goals is intentional, and it is based on the managers' desire to maintain the evaluation flexibility of their employees. This managerial practice results in a lower level of goal specificity and, consequently, a lower level of employee performance and motivation.

Chapter 1 provides an introduction to the thesis. First, it presents the research context that led to the selection of the research field. Second, it defines the field of research. Then it specifies the research question being addressed by the thesis. Fourth, it provides a summary of the research method and the process followed. Finally, it summarises the structure of the thesis document.

1.1 Research Context

As asserted by Thietart et al. (2001), every research problem requires a point of departure, which can be a concrete problem, a practical area of interest, a theoretical framework, a methodology, or a research setting.

The concrete problem

As an independent adviser, I have been working for a large Central European financial institution based in Hungary which has subsidiaries in ten countries. For the present research, the main point of departure was a specific problem faced while conducting a consulting engagement for the company serving as the focus of the research. The general assignment was

to understand how performance management could be improved and what tools could be utilised to achieve this. After identifying the general problem (ineffective performance management), interviews with company managers were set up following the grounded theory approach. Interviewees were only asked to provide their views of the company's performance management in general. After series of interviews, I identified that the main concern of managers was maintaining the evaluation flexibility of employees throughout the performance management process. This led to counterintuitive managerial behaviour of blurring employee goals during the annual goal-setting process. This behaviour is further evidenced by investigating actual written employee goals: only 25 % of the reviewed employee goals were found to be properly specified. Blurring employee goals negatively affects the specificity of employee objectives and results in lowered employee performance.

Practical area of interest

In addition to arising from a specific consulting assignment, the subject of this research is also of professional interest to me. After observing and working in many organisations, I have come to believe that the primary role of the manager is to create an operational infrastructure and environment that fosters the smooth operation of the organisation. A manager cannot focus on every single problem. Instead, when processes, organisation, incentives, and motivation have been appropriately established, the organisation's energy should automatically drive the company in the right direction. Proper application of goal setting is one of those tools that should be in every manager's toolbox. Properly defining this managerial toolbox is the centre of my personal, professional and research interest.

When the concept of blurring employee goals emerged, I could relate the subject very much to my previous experience. Therefore, the specific research question was personally fascinating for me. As a formal executive of General Electric, I was trained to follow definite rules during the performance management process. It included ensuring that all goals are concrete for all the 1,000 employees that reported to me. I remember that I struggled with managers to increase the quality of goals set for employees. I thought that managers lack training or were lazy to follow proper goal-setting practices. Understanding the forces that drive managerial behaviour of setting blurred goals would have been beneficial to understand the real reason behind this managerial behaviour.

Theoretical framework

Research for this thesis led to the concepts of goal setting and goal specificity, which are known and researched concepts in the literature. The goal setting theory of Locke and Latham (1964) was identified as the most influential theory in the field directly related to the thesis's subject. Goal setting theory was considered to be the most important theory among 73 management theories within organisational behaviour (Locke, 2011). This theory states that performance increases if an employee is presented with a specific and challenging goal. The goal-performance relationship has been studied extensively, with over 1,000 studies conducted by 2006 (Locke & Latham, 2006). Goal specificity, however, appears to have received little attention. When it has been investigated in past literature, goal specificity has primarily been studied in conjunction with goal difficulty (Locke, Chah, Harrison, & Lustgarten, 1989). This finding highlights a possible gap in the literature and an opportunity to contribute to management science by further expanding on this concept.

Methodology

Previous research on goal setting has primarily been conducted in laboratory settings with university students as participants. These experiments were mostly based on short-term tasks which were to be completed within a brief period of time, whereas the present research is a mixed grounded theory study employing data of a real-life organisation and involving employees who receive long-term, annual goals that require multiple skills. I am applying the mixed grounded theory approach and using managerial interviews as primary data and actual written objectives as the secondary quantitative data source. I used qualitative and quantitative techniques to analyse these data. This approach offers a fresh, exciting approach to goal-setting research.

Research setting

The data and managerial interest of the target firm helped to highlight the research subject and led to it being the natural focus. The current results are based on interviews conducted and data collected from the headquarters of an international financial institution. The firm is headquartered in Hungary, active in ten countries within Central and Eastern Europe, and employing over 33,000 people. Forty interviews were conducted with headquarters managers and served as the basis for the qualitative investigation. The quantitative data used for the second part of this research has been collected from the performance management system

database, which includes 13,000 written goals and objectives of the 3,200 employees at the headquarters of the same firm.

1.2 Research Area of Interest

The general area of this research is managerial goal setting as part of the larger domain of corporate performance management. Performance management is a process whose aim is to improve the performance of individuals within organisations or the organisations themselves (Armstrong, 2017). As part of performance management, goal setting is perhaps the most important managerial tool. It is based on the straightforward concept that performance increases if employees are presented with challenging and specific goals instead of generic ("do your best") goals or no goals at all (Locke, Shaw, Saari, & Latham, 1981). Since more than 95 % of organisations set goals for their employees (Sull & Sull, 2018) as part of the corporate performance management process, the business year starts similarly, as managers establish goals for employees for the forthcoming year. In this aspect, this research's company subject is no different from most companies anywhere else in the world. Although goal setting could be used effectively in its "own right" (Latham & Locke, 1979), most companies practice goal setting as one of the first steps in the corporate performance management process (Armstrong, 2017). Performance management in general, and goal setting more specifically, plays a vital role in the operations and results of corporations worldwide (Melnyk, Bititci, Platts, Tobias, & Andersen, 2014) and is considered the most critical management system in the organisation (Kumar, Nirmala, & Nandakumar, 2015). Though performance management requires significant investment from businesses, it is widely believed to return an increase in corporate performance (Aguinis, 2015; McDonald & Smith, 1995; Rodgers & Hunter, 1991). Furthermore, the investment is indeed significant: research carried out by the Corporate Executive Board suggests that American companies spend approximately $3,000 per year per employee on the performance management process (Chun, Brockner, & Cremer, 2018). Employees at Deloitte, as an example, collectively spend over 2 million hours a year on performance management (Goodall & Buckingham, 2015). Companies are making significant investments in performance management and goal setting because they see a return on multiple fronts. Setting goals makes it easier for employees to assess the difference between current and desired performance, it causes the individual to focus, creates strategies, and generates motivation (Latham & Locke, 2006; Wallace & Etkin, 2018). Although many moderators such as goal commitment, goal importance, self-efficacy, feedback, and task complexity (Locke &

Latham, 2002) can influence the goal-performance relationship, setting goals is a powerful tool for increasing employee performance provided these goals are clearly defined (Armstrong, 2017). When an individual is presented with a specific task, and performs it well, their motivation to accomplish the task increases, their sense of achievement heightens, and their level of boredom reduces (Latham & Locke, 2006). It would thus appear legitimate in this context to expect managers to set specific goals for their employees. Despite this overwhelming evidence, the discovered counterintuitive managerial behaviour results in blurred goals being set for employees. The present thesis investigates this counterintuitive managerial behaviour. The research area of interest is to understand the forces driving the managerial behaviour of blurring employee goals and to recommend ways to reduce this behaviour in a corporate environment.

1.3 Research Objective

By following the grounded theory methodology, the research for this thesis started with a broad outline of the research area, which was defined as the effectiveness of the performance management system. By conducting interviews with company managers, their main concern emerged. The main concern of managers was to maintain the evaluation flexibility of their subordinates during the performance management process. Managers achieve this by purposefully blurring employee objectives despite overarching research and practice evidence supporting the setting of specific goals. This managerial behaviour leads to decreased specificity of the objectives and results in reduced employee motivation and performance. Consequently, the core category of the blurring of employee goals and the specific research question was identified for this thesis. The specific research question being addressed is to identify the forces that lead managers to blur employee objectives:

"What forces drive the managerial blurring of employee goals?"

The present research's main objectives are to explain the forces behind and the practice of blurring employee goals by managers through the exploration of qualitative and quantitative data and to propose practical methods to mitigate the effects of goal blurring. These objectives

should be accomplished by understanding the theoretical background and using existing theories as a source of data, while approaching empirical data in a grounded theory approach, using primary interview data for qualitative analysis, and using secondary corporate data to quantitatively explore the variables affecting the various levels of goal specificity.

1.4 Theoretical Basis

Setting goals for employees is a common practice within the business environment, (Lunenburg, 2011; Sull & Sull, 2018) with "employee objectives" or "employee goals" the terms most frequently used. While these terms have different meanings in terms of proximity and complexity, they are often used interchangeably. Although the definition of a goal is used generally in the literature, in corporate settings, goals have been defined as "a major aspiration that the institution intends to realise under a given strategic direction" while objectives are "a concrete, measurable milestone on the way to achieving a goal" (Lee, 2013, p. 1). Since researchers often apply different terminology to a phenomena (Jaccard & Jacoby, 2008), the meaning of goals for this thesis has been applied synonymously with terms such as task goals, targets, objectives, or even intentions (Tubbs & Ekerberg, 2011; Ward, 2005). In keeping with this literature, the present work utilises both "goals" and "objectives" interchangeably to fit this definition (Armstrong, 2017).

Management practice has applied goal setting theory in the development of various methods, for example, management by objectives (Drucker, 1954), high-performance work practices (Lunenburg, 2011) or SMART goal setting (Doran, 1981). They assumed and proved in practice that the concept of goal setting theory is valid in corporate settings, wherein the application of specific and challenging goals leads to a higher level of performance. Additionally, while the performance management process employs money as its primary incentive in increasing employee performance, research has also concluded that bonuses are more effective when made contingent on attaining specific objectives (Latham & Locke, 1979). Goal setting has precise, verified results – mainly when more specific goals are utilised. "The idea of assigning employees a specific amount of work to be accomplished … is not new" (Latham & Locke, 1979, p. 69). While it is not a new concept, a range of different definitions and terminology exist to describe goal specificity. First, similarly to the concept of goals, goal specificity also has many related synonyms that have been used in various research, for example, goal clarity (Sawyer, 1992), explicitness (Klein, Wesson, Hollenbeck, & Alge, 1999)

or its opposite, goal ambiguity (Anderson & Stritch, 2016; Steers, 1975). Second, in terms of meaning, goal specificity broadly varies across existing studies within prevalent directions. One identifies goal specificity perceived by employees as "clear, concise and unambiguous. Accurate in terms of the true end-state or condition sought" (Tosi, Rizzo, & Carroll, 1970, p. 71). The other focuses on the numerical representation of goals as "quantitative precision" (Locke et al., 1981, p. 126) whether the target is being set as a specific number or a range of numbers. Existing research on goal specificity as perceived by employees concluded that goal specificity increases performance (Sawyer, 1992; Wood, Mento, & Locke, 1987), contributes to employee satisfaction (Tosi et al., 1970) and commitment (Klein et al., 1999), regulates performance and reduces performance variance (Locke, 1996).

Research on the quantitative precision of goals concluded that one-point goals have been shown to differ from range goals in terms of customer motivation (Scott & Nowlis, 2013) and performance (Locke et al., 1989). The researchers also found that range goals are more motivational because the higher end of the goal is an increased challenge, while the lower end increases the attainability of the goal (Klein et al., 1999).

Since the present research is based on interviews conducted with managers, it applies goal specificity as perceived by the managers. Since the managers' understanding primarily relies on the managerial practice of SMART goal setting (Doran, 1981), it implies the use of Latham and Locke's definition of "a specific task, a quota, a performance standard, an objective, or a deadline" (Latham & Locke, 1979, p. 69). The same definition also applies when analysing the secondary company data of actual written employee goals.

I conclude that goals are considered specific when they define the exact task, the desired outcome, numerical and measurable objectives, and a deadline by which the goal should be achieved. The existing research provides only a minimal understanding of the antecedents of goal specificity and no research on the managerial blurring of employee goals. Extant research suggests that goal difficulty (Klein, Whitener, & Ilgen, 1990) and the types of goals (e.g. learning goals) (Erhel & Jamet, 2019; Vollmeyer, Burns, & Holyoak, 1996) have an influence on the level of goal specificity. However, there is clearly a gap in understanding what drives managerial blurring of employee goals, resulting in less specific goals being defined for employees. Our current research seeks to start to plug this gap.

1.5 Research Approach

I applied classic grounded theory methodology (Glaser, 1978; Glaser & Strauss, 1967) because I felt the need for new perspectives on a well-researched area with links to practice (Sousa & Hendriks, 2006). Grounded theory is the most widely used qualitative method (Bryant & Charmaz, 2007). The origin of grounded theory goes back 55 years to the initial empirically-based publication of *Awareness of Dying* in 1965 (Glaser & Strauss, 1965) and Glaser and Strauss' subsequent seminal book (Glaser & Strauss, 1967). Since then, grounded theory has come to be used across a variety of disciplines as a collection of methods that can accommodate diverse epistemological views (Bryant & Charmaz, 2007). The research method is a mixed method that includes quantitative analysis of secondary data and qualitative inputs (Creswell, 2014). In recent years, research has been "bridging the gap between qualitative and quantitative methods" (Vanderstoep & Johnston, 2009, p. 179) by combining both and therefore maximising the benefits of both. Classic grounded theory with mixed data – or, as it has been called, "mixed grounded theory" (Johnson & Walsh, 2019) – helped accomplish these goals. Grounded theory assumes that no fixed research process is established at the beginning of the research. Instead, the research is approached in a flexible manner, wherein research steps are driven by the initial emergence of, and eventual saturation of, the theory. I have approached the process similarly within this research, although the eventual research process produced a "logical" order as presented in this thesis. The four pillars of the grounded theory method have been consistently applied in our research (Walsh, Holton, & Mourmant, 2020): all is data, emergence, constant comparative analysis, and theoretical sampling. The sources of data were extant literature, managerial interviews, and the secondary company performance management data. Table 1 presents the research process with respect to the source of the data used based on the mixed-method grounded theory methodology. The grounded theory building process is highlighted.

Table 1: Research process

<table>
<tr><td rowspan="11">Research timeline</td><td>Literature review (Chapter 2)</td><td colspan="2">Qualitative investigation (Chapter 4)</td><td>Quantitative investigation (Chapter 4)</td><td>Outcome of the grounded theory process (Chapter 5)</td><td rowspan="11">Conceptual memoing
Constant comparison</td></tr>
<tr><td colspan="5">Definition of research field: Performance management</td></tr>
<tr><td>Motivational theories and performance management</td><td colspan="2">-</td><td>-</td><td>-</td></tr>
<tr><td rowspan="5">-</td><td colspan="2">Organizing interviews</td><td rowspan="2"></td><td rowspan="2"></td></tr>
<tr><td>Interview guides</td><td rowspan="4">Conducting interviews (40)</td></tr>
<tr><td>Open coding</td><td>Collecting of company performance management data</td><td></td></tr>
<tr><td>Selective coding</td><td>Cleaning of data, defining measurement of goal specificity</td><td>Outcome 1: Main concern</td></tr>
<tr><td>Theoretical coding</td><td>Descriptive statistics</td><td>Outcome 2: Core category</td></tr>
<tr><td>Bibliometric analysis of goal setting and goal specificity</td><td colspan="2">Results of the qualitative analysis</td><td>Statistical analysis of data using IBM SPSS, SAS JMP and BigML</td><td>Outcome 3: Concepts related to core category</td></tr>
<tr><td>Theory landscaping review</td><td colspan="2">Synthetizing results of the quantitative analysis</td><td>Outcome 4/5: First level of synthetizing and rough outline of model</td></tr>
<tr><td>Review of literature of related concepts</td><td colspan="3">Clarifying interviews (3)</td><td>Outcome 6: Integrating theory with literature</td></tr>
<tr><td colspan="3">-</td><td>Outcome 7: Further conceptualization and finalizing thesis</td></tr>
</table>

Literature review

At the onset of this research, an initial, unformalised literature review was conducted related to corporate performance management and underpinning motivational theories. The initial literature review was not formalised as it was intended for familiarisation with the broader research context without being influenced by it. After the main concern and the core category were identified, a detailed bibliometric analysis was performed to understand the main pillars of existing research and key current research directions. Bibliometric analysis was performed in multiple steps. First, a keyword analysis was conducted to identify keywords closely related to goal setting and goal specificity. Second, multiple co-citation analyses and bibliometric coupling analyses were performed from a wider setting, gradually focusing on goal specificity in the business field. Scopus (editor: Elsevier) was used as a data source, and VosViewer version 1.6.12 (van Eck & Waltman, 2013) was used as the analysis tool for the results. Bibliometric analysis served multiple purposes. The reference co-citation analysis index shows how frequently two objects – these could be authors, references, journals – are cited together (Small, 1973; Walsh & Renaud, 2017; Zupic & Čater, 2015). Co-citation analysis's theoretical

underpinning is that the more frequently two sources are cited together, the more related the literature are in terms of methodology, focus, themes, or school of thought (Small, 1973). Co-citation analysis provided the understanding of the "intellectual base" of the research domain by identifying dense clusters of research activity around various research branches (Jarneving, 2005; Walsh & Renaud, 2017). Bibliometric coupling analysis involves creating an index that shows the number of shared references between two documents (Walsh & Renaud, 2017). It holds that two documents are more closely related if more references are found to be in common between the two documents. While co-citation analysis is mainly used to understand research foundations, bibliometric coupling analysis shows current research activity and trends. The purpose of the bibliometric analysis was to identify important literature for further analysis. After selecting the most important literature, a theoretical landscaping review was conducted in an exploratory manner (Okoli, 2015). The key objective was to generate literature summaries from a theoretical perspective and to understand the goal specificity concept – its measurement alongside its moderator and mediators. The role of a critical appraisal is to point out "its design, methods, participants, setting, and any key measures or variables" (Petticrew & Roberts, 2008, p. 128), and I intended to accomplish that for the literature selected for the systematic review. Finally, during the conceptualising phase, an additional unformalised literature review was conducted based on the concepts related to the drafted theory.

Qualitative investigation

Forty semi-centred interviews were conducted with managers at a multinational financial service company's Hungarian headquarters in late 2019 and early 2020. This method was followed as there is no clear definition of the right sample size for qualitative research (Gubrium, 2013) since grounded theory interviewing should continue until saturation is reached (Walsh et al., 2020). The firm itself and the participants for these interviews (see Appendix A) were selected using convenience sampling, which is acceptable for an exploratory study (Glaser & Strauss, 1967). Without any further selection criteria being applied, the participants selected were those available for interviews at the available time. Interviews were conducted in Hungarian language and detailed notes were taken throughout, with the most important comments quoted and later coded and summarised. For each interview, an idea map was also created. As Vanderstoep and Johnston stated, the requirement of good qualitative research is that it provides a "new and compelling interpretation of text" (2009, p. 170). Thus, by using classic grounded theory, the main concern was allowed to emerge from the data

without any preconceptions. Interviewing then continued until saturation was achieved – including the three additional, clarifying interviews focusing on the concept of goal specificity.

During the open coding process, 223 positive and 324 negative connotation codes were identified. These codes were grouped into six distinct groups: the overall structure of performance management; process and system support; evaluation and feedback; goals and objectives; compensation; and other issues related to performance management (communication, alternative tools, self-assessment, operative management, flexibility, and other). Large categories were further divided into subcategories wherever practical. The results were analysed both quantitatively and qualitatively. It was during this open coding process that "maintaining evaluation flexibility" as the "main concern" (Glaser & Strauss, 1967) of the managers emerged, and "managerial blurring of employee goals" was identified as the "core category" (Glaser & Strauss, 1967) and goal specificity as an important concept related to the blurring of employee goals. Having identified the core category, selective coding was performed next, focusing on all related categories. All notes and related codes were reviewed and compared to understand the key concepts related to the core category and, for each emerging concept, a conceptual memo was drafted. Additionally, each investigated code was compared to previous codes and conceptual notes to discern whether it was related to the core concept in any way or if the concept had been previously identified.

Quantitative investigation

The data for quantitative investigation was provided by the company. Access was given to the data stored in the company performance management database. The database included 13,000 employee goals for the approximately 3,200 headquarter employees and basic data on the employees and the organisation. Employee data included demographical and employment data such as age, education, experience, etc. Organisational data included data on departments, organisation level, type of functions, number of employees, etc. Before analysis, the data was cleaned, and the employee objectives scored based on a defined goal specificity measurement. Since the literature provided no basis for measuring goal specificity based on secondary company data of actual written objectives, a combined measurement tool was designed. Based on this measurement, 5,542 randomly selected goals were scored corresponding to 2,280 employees and 345 organisational units. The purpose of the selected size was to provide a 99 % confidence interval and a 2 % margin of error, which is considered adequate for analysis. After

conducting descriptive statistical analysis, a more detailed analysis was performed in multiple steps using IBM SPSS, SAS JMP, and BigML tools.

Using IBM SPSS software, a bivariate analysis was performed of the goal specificity score in relation to nominal and continuous variables: for nominal and ordinal variables, an analysis of variance (ANOVA) was applied, and for continuous variables, a bivariate correlation was employed. ANOVA is a tool to test if there are significant differences in the mean among independent variables. An analysis of covariance was performed by using the ANCOVA methodology. ANCOVA is a mix of an analysis of variance and an analysis of regression. The ANCOVA analysis was performed by adding the variables in different steps and then checking for the model's explanatory power. As a first step, variables were included that were nominal, and that showed a significant relationship to the dependent variable. These were the organisation and outcome goal types. As a next step, all other variables were added one by one.

SAS JMP statistical software offers the function of automatically building models using dependent variables and by the addition of independent variables. By using the standard least-squares method, the report run in JMP resulted in a list of variables, and an order of importance, for the model. JMP indicates the p-value, showing the importance of the variable. A minimum 95 % confidence level is used to leave variables in the model. 1-P=confidence % to be included in the model. An R-squared value is also shown in the model. Running a fit model resulted in an R-squared value for the model of 0.64, which implies that the model did not predict about 36 % of the results. The model's F-ratio is less than 0.0001, indicating that the model is indeed significant. After removing those variables with a low p-value, the remaining model now includes the variables of objective length, manager's organisation level, employee work experience, number of employees, and organisation. The model has an R-squared of 0.61.

To verify the results obtained from the IBM SPSS and SAS JMP statistical software, the dataset was uploaded into a BigML machine learning platform. Machine learning generalises from a set of data that can be used on another dataset. In this context, correlation is not equal to causation but can be considered a potential sign of causal connection. Irrespective of identifying a causal relationship, a machine learning model helps in predicting the effects, not just the correlation, between variables (Domingos, 2012). BigML's OptiML feature works by evaluating multiple supervised learning models through the use of Bayesian parameter optimisation (BigML, 2018). The first phase uses iterative parameter searches to evaluate a set

of parameters and then performs a Monte Carlo cross-validation on those parameters (known as repeated random sampling). The optimal model search was conducted in two versions, firstly by setting goal specificity as a numerical variable and secondly as a categorical variable.

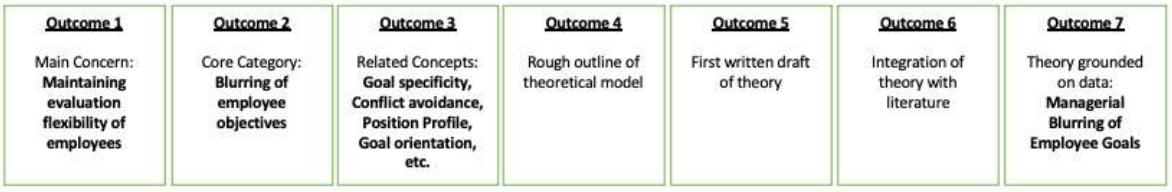
Regardless of the statistical methodology and tools used, the results identified largely overlapping independent variables impacting the specificity of the goals: length of objectives, education levels of employees and managers, organisation, organisation levels, number of employees, and outcome goal type. Glaser states (2008, p. 18) that "statistical analysis methods – for example, factor analysis or analysis of variance – are not theoretical analyses, they are merely techniques for arriving at a type fact. It is still up to the analyst to discover and analyse the theoretical classic grounded theory relevance of these facts". As such, the results of quantitative analyses cannot be interpreted without first being placed within the research context. To understand the background of the qualitative analysis and to further arrive at the saturation point, three additional interviews were conducted to specifically test variables resulting from the quantitative analysis. These interviews were conducted in June 2020 at the headquarters of the firm. Interviewees were selected through convenience sampling. In addition, the interviews were conducted in a semi-structured manner.

Main outcomes of the grounded theory methodology

As defined by Walsh, Holton, and Mourmant (2020), the classic grounded theory research process was strictly followed. As a core element of the grounded theory approach, conceptual memoing was carried out and continued throughout this process (Holton, 2010). Altogether, over 80 conceptual memos were written while the interviews were being conducted and during the coding process. In addition, ten conceptual memos were created during the literature review. To help the emergence of the theory and consolidate the inputs and ideas into a consolidated view of goal specificity, a theoretical sorting was performed. For the theoretical sorting, multiple inputs were used – theoretical codes with interview notes, conceptual notes, and mind maps. The sorting process was begun sequentially, based upon the notes, and then consolidated the notes that fitted together. Notes that did not fit the concept were set aside and retested after the first round had been completed. After several rounds of sorting, the core category was identified. Once the theoretical concepts from this stage had been identified, the concepts were further consolidated based upon concepts from other sources. By using a constant comparative analysis, the conceptual notes were consolidated into a single theoretical

draft and then further synthesised and cleaned in multiple rounds of conceptualising, from which the subsequent simple and straightforward theory draft resulted. Figure 1 presents the outcomes derived from the multistep grounded theory approach (Walsh et al., 2020).

Figure 1: Outcomes of the grounded theory process (based on Walsh et al., 2020)



1.6 Thesis Contribution

This thesis provides a number of theoretical and practical contributions. The theoretical contribution includes the identification of a counterintuitive managerial behaviour of the blurring of employee goals and also the forces that influence the various levels of goal specificity. I found that the managerial blurring of employee goals is, indeed, a real phenomenon that I observed in the investigated firm. Not only the interviews but the analysis of the company's secondary data reflected this phenomenon. This behaviour emerged from the data as a result of managers wishing to maintain evaluative flexibility. I have established a theoretical framework that explains the managerial behaviour of the blurring of employee goals. The blurring is seen to be a result of various forces resulting in various levels of specificity of employee goals. The research supports findings in the extant literature that the specificity of employee goals is an essential factor in increasing employees' performance and motivation (Klein et al., 1999; Locke, 1996; Sawyer, 1992; Tosi et al., 1970; Wood et al., 1987). Yet, I found that managers voluntarily blur employee goals, resulting in lower specificity levels, consequently reducing employee performance and motivation. However, I also found that this phenomenon can be mitigated by using alternative approaches to performance management.

The theory presented here identifies the forces that promote or limit the managerial blurring of employee goals. Key factors promoting this managerial behaviour are the manager's desire for flexibility, conflict avoidance, and the position profile of the employee. Forces usually acting against generalisation include the goal orientation of the managers as well as the performance management structure.

This research extends the scope of goal setting theory. It highlights new antecedents to goal specificity, thereby expanding our understanding of the concept. By researching goal setting in a corporate environment and using an exploratory mixed-method grounded theory approach, the uncovered managerial behaviour and its identified drivers contribute to existing knowledge. The highlight of this counterintuitive managerial behaviour, which reduces the effect of goal setting, provides some perspective on how an extremely influential psychological theory (goal setting theory) is, in fact, practically verified in corporate settings.

Practical managerial contributions are important because of the proven benefits of setting specific goals and the cost associated with the performance management process, so companies need to understand why managers are setting blurred goals for employees. The negative effect of such behaviour could be mitigated and, as such, a balanced approach is recommended that reduces the need to blur goals and also allows increased evaluation flexibility by adjusting the performance management system.

1.7 Outline of the Thesis

This thesis comprises of seven chapters as follows:

Chapter 1 has introduced the research context and research area of interest. The chapter defines the exact research question to be answered. It outlines the theoretical basis of the research field and provides a summary of the research method and process. Finally, the chapter summarises the thesis contribution.

Chapter 2 offers an overall view of the research field, including motivational theories and performance management. It includes a detailed bibliometric analysis of goal setting and goal specificity and a consolidated theory landscaping review of the literature identified in the bibliometric analysis. Finally, the chapter synthesises learnings from the literature review.

Chapter 3 provides details of classic grounded theory as the methodology employed for the thesis. The chapter provides details on the research process, including the qualitative and quantitative analysis approach.

Chapter 4 offers the conclusion of the qualitative and quantitative analysis without consolidating and synthesising the results. Results from the qualitative analysis detail the coding process and provide the first rough outline of the theoretical model at a low-level of

conceptualisation. The chapter also provides the reader with an overview of the analytical process of the company's secondary data through the multiple methods and tools used.

Chapter 5 presents the integrated grounded theory which has emerged from the study: the managerial blurring of employee goals.

Chapter 6 summarises the emergent theory and how the study contributes to knowledge from both research and managerial practice perspectives. It details the managerial recommendations on how companies could reduce the negative impact of the managerial blurring of employee goals. The chapter groups the recommendations into two large categories and details the exact steps to be taken. The chapter also discusses limitation of the study.

Chapter 7 provides a conclusion of the thesis and recommendations for future research.

This introduction has provided details on where the thesis's research domain originated, defined the exact research question, presented the theoretical basis of the research, explained the research methodology and summarised the theoretical and practical contribution of the thesis. The next chapter will provide details on the theoretical background of the thesis starting from a contextual perspective, followed by a detailed bibliometric analysis of the research field, and finally presenting a theory landscaping review of the exact research subject.

Chapter 2. - Contextual Overview, Bibliometric Analysis and Literature Review of Goal Specificity

ABSTRACT

This chapter aims to provide an overview of the context of the thesis's broader domain, analyse the literature using bibliometric analysis, and complete a detailed theory landscaping review for the research field of goal specificity.

The chapter introduces the reader to the thesis's broader research and management contexts: motivational theories and performance management. Among motivational theories, goal setting theory was identified as the most influential theory directly related to the subject of the thesis. Goal specificity construct is the construct directly connected to the thesis's core category and is part of goal setting theory. Performance management is an essential managerial process built upon goal setting theory and posits the need for specific objectives for its effectiveness. Bibliometric analyses reveal the key research pillars (goal setting basics, goal setting for learning, motivation in the public sector, goal moderators) and the current research directions of goal setting (applications of goal setting, the dark side of goal setting, self-efficacy and motivation and conscious and subconscious goals). Bibliometric analysis of goal specificity helps identify relevant literature for a theory landscaping review. The theory landscaping review and critical analysis help establish the nomological network of goal specificity, present methods of assessing goal specificity and provide information on the research field's prevalent research methods.

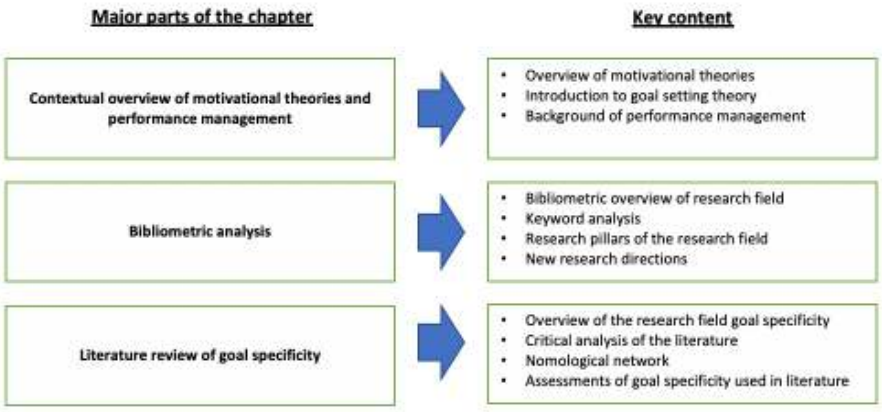
Based on the review and analyses in this chapter, I can conclude that goal specificity has received little attention within the highly researched domain of goal setting theory. There is a gap in both the better understanding of the research subject and the applied research methodology. Current literature could be extended regarding the antecedents and mechanisms of goal specificity and by using a research approach that is grounded in a real-life business organisation and primary and secondary data originating from such an organisation.

2.1 Introduction

Since the present thesis was completed following the grounded theory approach, the literature review was conducted in multiple phases as the research progressed. First (before the emergence of the core category), broader research was conducted to understand the contextual overview of motivational theories and performance management. Later, a more detailed, multi-step bibliometric analysis was completed focusing on goal setting and goal specificity,

followed by a theoretical landscaping review conducted on the selected literature. This chapter follows this logic and presents the key learnings for each area (Figure 2).

Figure 2: Content of Chapter 2



The first major part of the chapter presents the contextual overview, including motivational theories and performance management: definitions, processes, and elements. Motivational theories explain the psychological basis for this thesis's critical subject (Shields, 2007). Goal setting theory was identified among motivational theories as the key psychological theory directly related to this thesis. Performance management is an essential subject of management science and is a powerful tool that has been widely researched and documented. The importance of performance management is the subject of many innovations and debates about how it should be applied to maximise impact and limit negative issues. I also explore the terminology of objectives and goals used interchangeably in the literature: psychological literature tends to use goals, while management science prefers objectives.

The second major part of this chapter presents the results of a detailed bibliometric analysis. Multiple bibliometric analyses were conducted in a gradually focused manner. Multiple co-citation analyses have been performed, moving from the broader research domain of "goal setting" towards "goal specificity" in three steps by first using goal setting in several domains and then limiting it to the business field before focusing on goal specificity. From the co-citation analysis, the key pillars of the research domain were identified. A bibliographic coupling analysis was performed for "goal setting" in the business field. From this analysis, new research directions for the thesis, for example, subconscious goals, self-efficacy, and the unethical side of goal setting were revealed. These directions also include generic goal-setting

research. As a result of the bibliometric analysis, I have an analytical review of the research domain and identified the systematic literature review documents.

The third major part is a critical analysis of the literature based on selected literature. Goal setting has been studied extensively and has become widely known and applied not only in the world of research but also in business. Even though thousands of studies have investigated goal setting (Latham and Locke, 2006; Latham, Seijts, and Slocum 2016; Mitchell and Daniels 2003), most have focused on the goal-performance relationship and mechanism. While in these studies, goal specificity is often mentioned together with goal difficulty, this relationship was the focus of only a few. Besides generic goal-setting research, there are three major directions of goal specificity research: motivating mechanisms, learning and problem solving, and role ambiguity in public agencies. Although the concept of goal specificity is well established, psychology-based definitions can only be partially used for management practice. Assessment of goal specificity is simple and limited to either perceived goal specificity or the numerical representation of goals. In addition, empirical research on the antecedents of goal specificity is limited and has been conducted almost exclusively through laboratory testing with the help of university students and through the use of simple tasks. Based on the literature analysis, the application of goal specificity in past research could be the basis for further investigation, but its real business application could also be improved and extended.

2.2 Contextual Overview of Motivational Theories and Performance Management

2.2.1 Motivational Theories

Several motivational theories exist, but no one has managed to consolidate these into a once concise description of how motivation works. Existing literature can be differentiated into two approaches: content theories and process theories. Content theories focus on underlying human needs (for example, Maslow's hierarchy of needs, Alderfer's existence, relatedness, and growth theory, McClelland's achievement motivation theory, Hertzberg's two-factor theory). In contrast, process theories focus on the cognitive processes which are involved in work effort and in how motivation occurs (Shields, 2007). For this research, understanding motivational theories, primarily process theories, is critical because they form the theoretical basis of corporate performance management.

Reinforcement theory states that positive and negative reinforcement influences the behaviours of individuals (Shields, 2007). Wherein positive reinforcement supports a given type of behaviour, negative reinforcement discourages certain behaviours. Reinforcement theory is based on four principles:

1. Rewards reinforce performance
2. Rewards must immediately follow performance
3. Behaviour that is not rewarded will be discontinued
4. Withholding rewards negatively reinforces behaviour.

The implications of reinforcement theory on performance management are significant. Financial or emotional reinforcement should follow performance relatively closely and the desired outcome should be exactly predefined in order to allow for positive reinforcement of the right behaviour. Expectancy theory draws upon reinforcement theory and was developed by Vroom (1964). This theory is grounded in the notion that individual behaviour is based on individual expectation and it defines expected behaviour as a result of expected reward adjusted by valence, instrumentality and expectancy. Elements of expectancy theory are recognisable in the performance management systems of companies as, for example companies place attention on setting goals and rewards at the beginning of year so employees maximise their performance based on the expectation of appropriate rewards. Cognitive evaluation theory was developed by Deci and Ryan (1985) and states that people act first then evaluate and rationalise behaviour later. This means that the initial motivation for acting might be instinctive and intrinsic rather than calculated and extrinsic (Shields, 2007).

Goals and goal setting are key concepts in psychology and have received significant attention. These concepts have led to a large number of psychological theories pertaining to work motivation (Austin & Vancouver, 1996; Lunenburg, 2011), among which Locke and Latham's goal setting theory is probably the most prevalent. This theory states that performance increases when individuals are presented with "hard and specific" instead of "do your best" goals. Goal setting theory has been studied through hundreds of experiments in various settings (Locke, 1996). Of the motivation theories presented in this chapter, goal setting theory has a direct implication on the subject of this thesis. Goal setting theory states that setting specific goals has a beneficial impact on performance. This notion is directly related to the investigation of

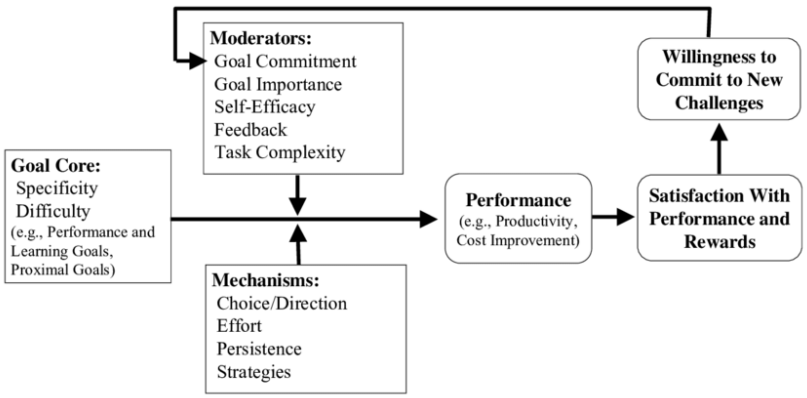
this thesis on the counterintuitive managerial behaviour of setting blurred goals. Goal setting theory has been extensively researched. By 2006, more than 1,000 studies had been conducted, covering 88 different tasks and involving over 40,000 individuals (Latham & Locke, 2006; Latham, Seijts, & Slocum, 2016; Mitchell & Daniels, 2003). In addition, several meta-analytical studies have been conducted and have confirmed the effect of goal setting on performance (Mento, Steel, & Karren, 1987).

With such a wide theoretical field to work from, it is thus essential that what is meant by a goal is clearly defined at the outset of this research. I have utilised the definition of goal as the "desired outcome of action" (Tubbs & Ekerberg, 2011, p. 181) as it has been applied generally to tasks with a wide range of complexity and time horizons. Since researchers often apply different terminology to the same phenomena (Jaccard & Jacoby, 2008), the meaning of goals has been applied as synonymous with terms such as task goals, targets, objectives or even intentions (Ward, 2005). In keeping with previous literature, the present work utilises both terms of "goals" and "objectives" interchangeably to describe this definition (Armstrong, 2017). The original goal setting theory was mostly applied to task performance with very simple, proximal tasks in a laboratory setting (although extending research to a wide range of time horizons was suggested) (Locke & Latham, 1990). Over time, this research expanded to encompass more complex, longer-term tasks in various settings, even including very long-term goals spanning decades (Bateman & Barry, 2012). As such, there is now a vast amount of goal-setting research, which increases in complexity (Wood et al., 1987) from easy (e.g. reaction time) to complex tasks (e.g. engineering work). The goal-setting effect has been found to be valid for all levels of complexity (Chesney & Locke, 1991; Locke & Somers, 1987; Smith, Locke, & Barry, 1990; Taylor, Locke, Lee, & Gist, 1984), although this effect is more pronounced for simple tasks (Wood et al., 1987).

Setting goals for employees is a common practice within the business environment, (Lunenburg, 2011; Sull & Sull, 2018) with "employee objectives" or "employee goals" the terms most frequently applied. Although these terms have different meanings in terms of proximity and complexity, they are often used interchangeably. Although the definition of goal is used generally in the literature, in corporate settings, a goal has been defined as "a major aspiration that the institution intends to realise under a given strategic direction" with objective as "a concrete, measurable milestone on the way to achieving a goal" (Lee, 2013, p. 1). Therefore, in the context of performance management, employees are most likely presented

with specific objectives for the coming year. Management practice has applied goal setting theory in the development of various methods over time, for example Management by Objectives (MBO) (Greenwood, 1981), High-Performance Work Practices (HPWPs) (Lunenburg, 2011) or SMART goal setting (Doran, 1981). They assumed and proved in practice that the concept of goal setting theory is valid in corporate settings, wherein the application of specific and challenging goals led to a higher level of performance. Additionally, while more generally the performance management process employs money as its primary incentive in increasing employee performance, research has also concluded that bonuses are more effective when made contingent on attaining specific objectives (Latham & Locke, 1979). In the performance management process, alongside managerial practice more generally, goal setting theory has had clear, demonstrable results – particular when more specific goals are utilised.

Figure 3: Essential elements of goal setting theory and the high-performance cycle (Locke and Latham, 2002)



This thesis directly relates to the concept of goal specificity within the broader field of goal setting theory (Figure 3). The original theory and existing literature do not investigate goal specificity extensively, especially not within a working environment. This present research is intended to focus on that gap.

Social cognition theory (Bandura 1986) extends goal setting theory by adding goal commitment, feedback, and acceptance, and self-efficacy as a mediator. It states that employees require autonomy, positive feedback, self-efficacy, and confidence for goal setting theory to work.

2.2.2 Performance Management

There are many definitions of performance management. Generally, it is a process that is aimed at improving the performance of individuals or organisations. (Armstrong, 2017). Performance management is also a system of setting goals, defining performance standards, evaluating work, providing feedback, and distributing rewards (Briscoe & Claus, 2008). The concept of performance management has been with humanity ever since people first started working at others' requests and desired to increase what could be accomplished. There is, for example, written evidence of certain forms of performance management as early as the Wei dynasty (AD221–65) (Armstrong, 2017) with the use of "imperial rater". Since the beginning of the 20th century, various performance management movements have taken their place in corporate managers' toolbox. Table 2 summarises some of the leading performance management concepts utilising goal setting.

Table 2: Development of performance management (Armstrong 2017)

Time periods	Concepts	Source
Before the First World War	Concept of giving employees specific objectives – scientific management movement	Taylor (1911)
1920s	Rating of the abilities of workers	Scott (1924)
1920s	Rating of officers	US armed forces
1950s–60s	Merit rating of performance	US and UK companies
1960s–70s	Management by objectives	Drucker (1954)
1970s–80s	Performance appraisal	Long, Lazer, Wikstrom Armstrong and others
1980s–90s	Performance management	Warren, Beer, Ruh, Platchy, Fowler and others
1980s–	SMART goals	Doran (1981)
2000s	Objectives and key results	Doerr (2020)

Even as early as 1911, Taylor (1911), the leading proponent of scientific management, argued for giving employees a task that is both specific and difficult to complete. Management by objectives is often credited to Peter Drucker (1954), although he has never claimed it (Greenwood, 1981). The concept of management by objectives is to set very specific, quantitative goals for employees, sometimes including additional further learning or development goals (Latham & Yukl, 1975). Setting specific, measurable, and timebound goals is one of the central tenets of management by objectives. The concept of SMART goals was developed by Doran (1981), who states that SMART (specific, measurable, achievable, realistic, timebound) goals are an effective way of increasing performance. General Electric has used a slightly modified version of SMART as specific, measurable, attainable, result-

oriented, and timely (Locke & Latham, 2013). Several other more recent interpretations of SMART also exist but are all based on the same underlying concept. Objectives and key results is an application of management by objectives that details objectives and the quantifiable results that are to be expected. It was first applied by venture capitalist John Doerr (2020) in Silicon Valley (Sull & Sull, 2018).

A core managerial process and tool, performance management has been the subject of many innovations and criticisms. Despite these criticisms, most corporate executives agree that performance management indeed helps to increase individual and organisational performance. However, the actual utilisation of performance management depends on the individual case and the environment where it is applied. Many influencing factors make the design of a well-performing performance management process difficult. This is due to the fact that it provides managers with the freedom to use their capabilities and beliefs in how to apply performance management in each case. Potential influencing factors are, for example, industry, the type of tasks performed, company culture, etc. Regardless of the actual design of a specific performance management structure, the underlying principle is the effectiveness of goal setting. A key objective for effective performance management is to improve individual and organisational performance. The mechanisms through which well-designed performance management affect performance are multiple (Pulakos, 2004):

- Defines clear expectations
- Improves productivity
- Maximises employee capability
- Ignites proper behaviour of employees
- Helps HR decisions
- Improves communications

Corporate performance management is a complex system that has many components/features that can be parameterised. Indeed, adjusting the performance management system's parameters is a favourite subject in corporate boardrooms, and adjustments often result in an "over engineered", complex system (Ward, 2005). Based on a Corporate Leadership Council study into the importance of the features of performance management systems (Corporate Leadership Council, 2002), one of these features was discovered to be far more influential: employee understanding of performance standards. This alone accounts for the impact of 36.1 % of the

success of a performance management system. Understanding performance expectations and standards involve defining what could be expected from employees and how they will be assessed. This is precisely what setting a specific goal is about.

As a process, performance management is generally recognised to consist of applying multiple steps which depend on the approach towards performance management, i.e. setting performance goals, monitoring progress, and evaluating results (Mueller-Hanson & Pulakos, 2015). A more detailed description of the performance management process is outlined below:

- Performance planning: Setting goals for employees or organisations
- Providing resources, skills required for delivering goals
- Measuring performance
- Giving feedback or reacting to results
- Incentivising results
- Setting new goals

Setting proper goals is the first step in a well-functioning performance management process. Most of the current literature deals with how goals should be set, and, in general, they agree that goals need to be specific to be effective.

There have been many criticisms of performance management regardless of the phase of the development it was going through. Performance management has been regarded – by many – as time-consuming, ineffective, demotivating, and subjective (Ewenstein, Hancock, & Komm, 2016). A McKinsey Global survey of executives, for instance, showed that 54 % of respondents believed that performance management had no positive effect on performance (Chowdhury, Hioe, & Schaninger, 2018). And some 12 % of Fortune 1000 companies have moved to eliminate performance evaluation altogether (Dishman, 2016). Although these moves have gained a large amount of attention, a study conducted by the Corporate Executive Board (CEB) found (CEB, 2016) that the elimination of performance evaluation has resulted, among others, in the negative effect of lower employee engagement. Armstrong and Ward (2005) have identified eight issues related to performance management:

1. Performance management is part of a group of larger domains of human resource processes and, as such, needs to be well integrated with those other processes.

2. The effectiveness of performance management depends on the manager's capabilities in executing it. This is influenced by a manager's knowledge, understanding, and beliefs.
3. Regardless of how sophisticated the process itself is, it does not necessary result in effective performance management.
4. There is an organisational resistance to evaluating and improving performance management.
5. Performance management and organisational culture are highly interrelated. There is often a lack of understanding of this relationship.
6. Problems with performance management are most likely the result of fundamental organisational issues such as a lack of clarity of purpose, lack of standards, mismatched value, and behaviours.
7. Misalignment between performance management and direction could result in an ineffective performance management process.
8. Performance management is not the only driver of organisational change.

To highlight some of the points from Armstrong and Ward's list: Performance management is influenced by and can only be understood within the larger corporate context. In the case of goal setting, just one element of performance management, this is even more true. Many aspects of corporate culture, managerial behaviour or the set-up of the performance management system could influence to what extend goal setting drives performance. Others define the requirements of well-performing performance management as including (Strebler, Robinson, & Bevan, 2001, p. 12):

- Transparent goals and exact definition of the expected results
- Employee involvement in setting and evaluating goals
- Simplicity
- Clear direction of individual and organisational goals
- Clear role definition and required performance improvement
- Training and resources
- Clear link between goals and rewards
- Open and clear evaluation of success criteria – regular feedback
- Leadership commitment
- Calibration of rewards and ratings

When examining the success criteria set by various authors, some critical points that affect goal setting and goal specificity can be highlighted. Goals defined with a high level of specificity are needed for "clear aims and measurable success criteria" (Strebler et al., 2001, p. 12). Specific goals are required to define the "clear direction of individual and organisational goals" (Strebler et al., 2001, p. 12). In addition, these are also required for the "open and clear evaluation of success criteria" (Strebler et al., 2001, p. 12). From evaluating performance management literature, I can conclude that setting specific goals is one of the critical elements required for a performance management system to work well. Despite criticism of performance management and goal setting, I accept that both have a positive effect on employee performance.

2.3 Bibliometric Analyses

2.3.1 Introduction to Bibliometric Analysis

The following section presents the theoretical foundation of the current research and new research directions. Since the methodology of this thesis is grounded theory, the purpose of the bibliometric analysis and the systematic literature review is not to establish a hypothesis on which the research will be built upon. Instead, using an inductive grounded theory approach, the bibliometric analysis serves as an input or datapoint among the other data points used in this research. The literature review was conducted in the middle of the research process after the qualitative analysis had been conducted and the core category had emerged. The purpose of presenting this subchapter at the beginning of this thesis serves the purpose of following the "traditional" structure of a thesis, as opposed to structuring it according to how the research process progressed. The objective of the bibliometric analysis is to understand the research domain and identify the most important literature to review further. Goal setting theory is a very dense research field with thousands of papers available. As such, a bibliometric analysis helps to identify the most important trends and to identify related literature for further investigation and the preparation of a systematic or interpretive literature review. These two methods are complementary (Walsh & Renaud, 2017). With the bibliometric analysis I intend to answer the following questions:

1. What are the most important keywords to consider (besides those used in this review: "goal setting" and "goal specificity")?
2. What is the intellectual foundation of the "goal setting" research domain?
3. What are the current topics being researched?
4. What are the essential literature focusing on "goal specificity"?

To answer these questions, three types of analysis were performed. First, verification of the keywords used in the research domain was undertaken to ensure that no key research area was missed, especially any related to goal specificity. Second, a co-citation analysis was performed to identify the theoretical and methodological pillars in the field. Third, a bibliographic coupling analysis was performed to allow current research themes to emerge (Walsh & Renaud, 2017). A co-citation analysis index shows how frequently two objects – that could be authors, references, journals – are cited together (Small, 1973; Walsh & Renaud, 2017; Zupic & Čater, 2015). For our purposes, a reference co-citation analysis was used. The theoretical underpinning behind the co-citation analysis is that the more frequently two sources are cited together, the more related the literature is in terms of methodology, focus, themes, or school of thought (Small, 1973). The analysis will understand the "intellectual base" of the research domain by identifying dense clusters of research activity around various research branches (Jarneving, 2005; Walsh & Renaud, 2017). Document bibliographic coupling methodology involves creating an index that shows the number of shared references between two documents (Walsh & Renaud, 2017). It holds that two documents are more closely related if more references are found to be in common between the two documents. While co-citation analysis is mainly used to understand research foundations, bibliographic coupling analysis shows current research activity and trends. Figure 4 summarises the difference between co-citation analysis and bibliographic coupling analysis.

Figure 4: Reference co-citation analysis (CCA) and document bibliographic coupling analysis (BCA) (Walsh & Renaud, 2017)

Bibliometric technique	Index	Stability of results over time	Underlying assumption	Units studied	Output toward performing a literature review	Perspective on the investigated field that is highlighted
Reference CCA	Frequency with which two references are cited together	Results obtained from CCA of the same set of references evolve overtime (because citations, hence co-citations, of 2 references change overtime)	The more two references are co-cited, the closer they are within the same school of thought (sometimes supporting, sometimes contradicting)	The references cited by documents selected to represent the investigated field	Highlights the intellectual base i.e., the references that are highly co-cited, toward identifying groups of references that are central/seminal in the investigated field	Past
Document BCA	Number of references two documents have in common	Results obtained from BCA of the same set of documents remain unchanged overtime (because the references that 2 documents have in common do not change overtime)	The more references two documents share in common in their bibliographies, the more likely these two documents are to cover the same research theme	The documents selected to represent the investigated field	Highlights the research front i.e., documents similar in terms of citing same literature, toward identifying groups of documents that illustrate the current research themes/trends of the investigated field	Present

The bibliometric analysis was prepared using the methodological workflow provided by Walsh and Renaud (2017). During the analysis, the following methodological workflow was followed:

1. Data collection
2. Data normalisation
3. Data visualisation and mapping
4. Interpretation of results

2.3.2 Data Collection

For practical reasons, Scopus (Editor: Elsevier) has been chosen as my data source, while later, VOSviewer could also be used to verify the results gained from Scopus. Furthermore, the limitations of both data sources can be addressed in a later phase. The first order sample was collected from Scopus in multiple approaches and based on author and subject. While no one specific method was applied to the data collection, the most important criterion was consistency (Walsh & Renaud, 2017). Since the broader research domain is goal setting and the specific construct is goal specificity, the bibliometric analysis was conducted for both areas sequentially.

1. Research related to the “goal setting” keyword – not limited to business due to the limited number of such articles

2. Research related to the “goal setting” keyword limited to the business field
3. Research related to the “goal specificity” construct.

The reason for running multiple increasingly focused analyses was to verify results from different perspectives and gain insights on related issues since “goal setting” in general is the research domain, but “goal specificity” is the construct that is the main subject of the research. For the co-citation analysis, no time limitation was applied because the objective was not to understand the evolution of the subject but to understand the subject as a whole. Since the basis for this research field was established inductively, some of the older literature from 1960–2000 could also play a significant role. For the bibliographic coupling analysis, a search was run for the time period from 2010 to 2019 as I wanted to specifically study more recent publications. In October 2019, I extracted the data from the Scopus searches:

1. For “goal setting”, the following search was conducted: TITLE-ABS-KEY (“goal setting”) AND (LIMIT-TO (SUBJAREA, “BUSI”) OR LIMIT-TO (SUBJAREA, “SOCI”) OR LIMIT-TO (SUBJAREA, “PSYC”) OR LIMIT-TO (SUBJAREA , “ARTS”) OR LIMIT-TO (SUBJAREA , “ECON”)). The search resulted in 3,948 documents with the option of “multidisciplinary” added.
2. For the search for “goal setting” in the business field: TITLE-ABS-KEY (“goal setting”) AND (LIMIT-TO (SUBJAREA, “BUSI”). The search resulted in 839 references.
3. For the search for “goal specificity”, the following search was run which resulted in 117 documents: TITLE-ABS-KEY (“goal specificity”) AND (LIMIT-TO (SUBJAREA, “BUSI”) OR LIMIT-TO (SUBJAREA, “SOCI”) OR LIMIT-TO (SUBJAREA, “PSYC”) OR LIMIT-TO (SUBJAREA, “ARTS”) OR LIMIT-TO (SUBJAREA, “ECON”)).

For the bibliographic coupling analysis, the database of references was limited to those articles published since the year 2000, resulting in 570 articles. In VOSviewer, the 50 documents with the greatest total link strength were selected. For the bibliographic coupling analysis, the database of references was limited to those articles published since the year 2000, resulting in 570 articles. In VOSviewer, the 50 documents with the greatest total link strength were selected.

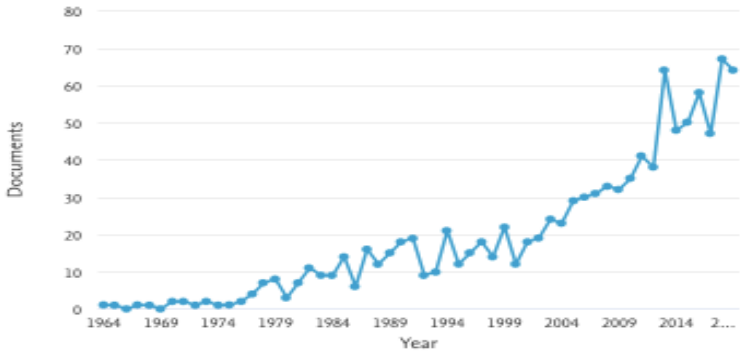
2.3.3 Data Normalisation

The first order results for both samples were cleaned and normalised by an engine developed by Professor Walsh. Normalisation of the citation included calculating the average citation per year, therefore normalising the citation weight for the effect of the number of years since publication. Older articles have had more "time" to be cited; therefore, the importance of more recent articles is not adequately reflected in purely absolute terms. VOSviewer software was used for analysis and visualisation (van Eck & Waltman, 2014). Although "fractional" counting is recommended by Walsh and Renaud (2017), based upon the recommendation of Professor Walsh, a full counting method was used instead. For the co-citation analysis of the "goal setting" sample, of the 116,366 references, those that were cited at least 35 times were selected, an increase from that recommended by the software's default option due to the sheer number of references. This method resulted in 55 documents instead of the 190 in the second-order sample with the standard settings. For the bibliographic coupling analysis, those documents that had been cited at least once were selected, resulting in 267 documents. The top 50 documents were selected and grouped into six clusters as defined by the standards in the VOSviewer system. A discussion of these clusters will be provided below.

2.3.4 Descriptive Analysis of Goal Setting

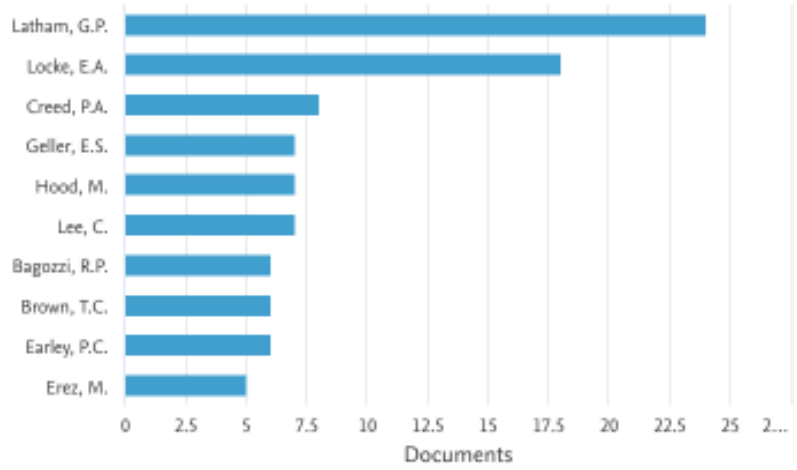
For the descriptive analysis, the Scopus search: TITLE-ABS-KEY ("goal setting") AND (LIMIT-TO (SUBJAREA, "BUSI")) was used without any further cleaning or normalisation. From this search, it can be concluded that the research domain is very condensed and enjoys great popularity with an ever-increasing number of publications since the 1960s (Figure 5).

Figure 5: Publications per year (Scopus)



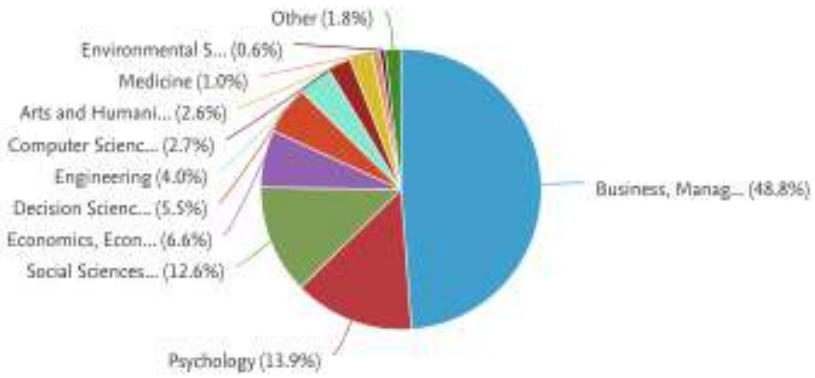
The key authors within the domain are Locke and Latham with 42 documents cited in Scopus. They are considered to be the "founding fathers" of goal setting theory and are the authors of the seminal works in this research field (Figure 5).

Figure 6: Publications by author (Scopus)



The root of goal setting is within the field of psychology, and goal setting has implications for many other subject areas as part of motivational theories. Naturally, it has tremendous implications in business and is responsible for almost 50 % of the references in the Scopus search (Figure 6).

Figure 7: Documents by subject area (Scopus)



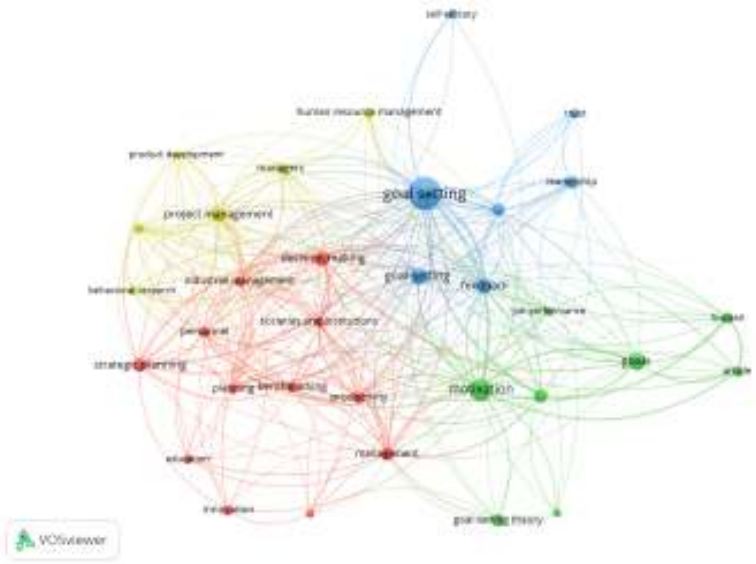
2.3.5 Co-Occurrence Keyword Analysis

The results from both samples were used to perform co-occurrence analysis for keywords. From the larger dataset ("goal setting"), 3,017 keywords were found in total. After reviewing all the keywords, the following additional keywords were identified as relevant and investigated to complement the "goal setting" search mentioned above: task clarification, stretch goals, goal importance, smart goal setting, task characteristics, and project goal specificity. Table 3 summarises the most frequently used keywords.

Table 3: Most frequent keywords for goal setting

Keywords (1-20)	Citation	Keywords (21-40)	Citation
goal setting	154	innovation	15
motivation	69	construction industry	14
goal-setting	40	planning	14
goals	39	benchmarking	14
project management	33	personnel	14
decision making	32	trust	12
feedback	32	education	12
performance	27	product development	11
strategic planning	25	self-efficacy	10
performance management	24	behavioral research	10
leadership	24	job performance	10
goal-setting theory	23	information management	10
management	23	job satisfaction	10
productivity	20	knowledge management	9
human	18	transformational leadership	9
managers	16	design	9
human resource management	16	sustainable development	9
article	16	learning	9
societies and institutions	15	humans	9
industrial management	15	self-leadership	9

Figure 8: Most frequent co-occurrence of keywords (VOSViewer version 1.6.12)



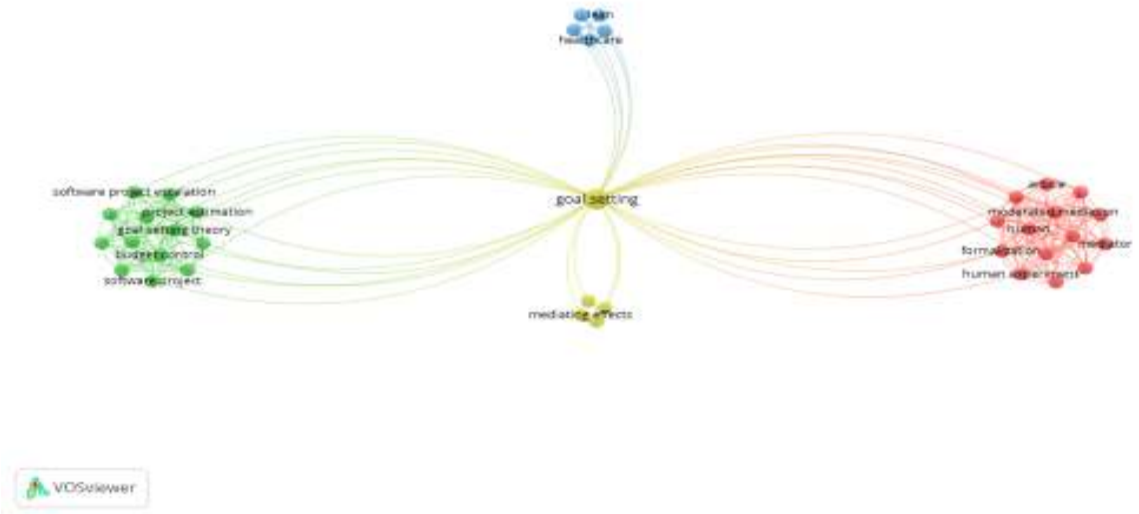
When looking at the wider "goal setting" keyword search result, VOSviewer has identified four segments (Figure 8). Co-occurrence keyword analyses were also performed for the second dataset of "goal specificity". Altogether, 97 keywords were found in the sample and, from these 97 keywords, the following were worth further investigation: job-goal specificity, goal ambiguity (Table 4, Figure 9).

Table 4: Most frequent keywords for goal specificity

Keywords (1-20)	Citation	Keywords (21-40)	Citation
goal setting	4	employee	1
goal specificity	3	engineering	1
goals	3	entrepreneurship	1
job satisfaction	2	environmental adaptation	1
job-goal commitment	2	escalation of commitment	1
job-goal specificity	2	financial decision making	1
mission specificity	2	formalization	1
motivation	2	goal ambiguity	1
public service motivation	2	goal setting theory	1
academic entrepreneurship	1	goal-means association theory	1
article	1	goal-setting theory	1
association reactions	1	government	1
budget control	1	healthcare	1
causation	1	human	1
co-production	1	human experiment	1

cognitive appraisals	1	in-store experience	1
construal level	1	information technology	1
coopetition	1	intention to use the online channel	1
cutback management	1	interdisciplinarity	1
effectuation	1	job-goal importance	1

Figure 9: Goal specificity keyword co-occurrence (VOSViewer version 1.6.12)



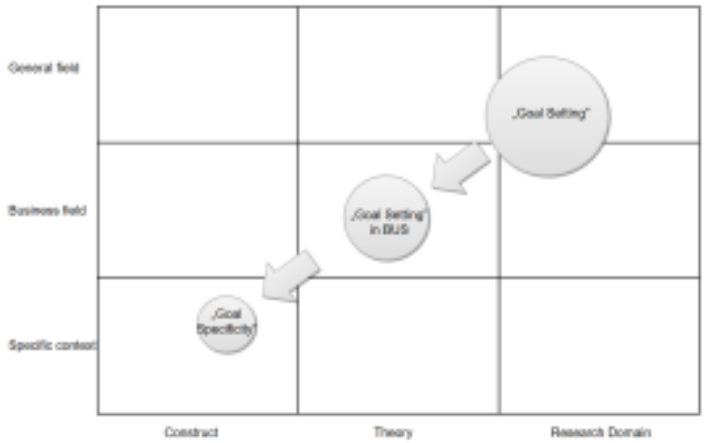
2.3.6 Co-Citation and Bibliographic Analyses

Co-citation and bibliographic analyses were performed multiple times by moving the focus of the analysis from the general research domain towards a more specific construct within goal setting theory in several steps:

Step 1: Co-citation analysis of "goal setting" in BUSI, SOCI, PSYC, ARTS, ECON
Step 2: Co-citation analysis of "goal setting" in BUSI
Step 3: Bibliographic coupling analysis of "goal setting" in BUSI
Step 4: Co-citation analysis of "goal specificity" in BUSI, SOCI, PSYC, ARTS, ECON

The results from the co-citation analysis also showed a shifting focus from a general psychology-based one towards to a very specific focus on goal specificity as shown in Figure 10.

Figure 10: Co-citation analysis approach



All clusters in all co-citation analyses included a number of references by Locke and Latham, the two key researchers in the research domain. In total, approximately 30 % of the key references usually arose from these two authors. They followed and "managed" the research domain by providing summaries of the research conducted by others and recommending research areas of interest to further extend knowledge. When analysing the co-citation analysis clusters, general "state of the union" types of research were excluded. As expected, the results showed a significant overlap in the clusters among the various co-citation analyses performed (Table 5).

Table 5: Comparison of co-citation analysis clusters (bold proposed for systematic literature review)

Main cluster themes	"Goal setting"	"Goal setting" in BUSI	"Goal specificity"
Psychology background (Behaviour and personality)	1. Social cognitive behaviour and personality 2.Psychological foundation of goal setting		1. Social psychological research
Goal setting theory		**1. Goal setting foundation**	
Mechanism		2. Communication in goal setting (participation and feedback) 3. Negative effects of goal setting	**2. Goal setting in learning** **3. Motivation in the public sector**
Goal construct	3. Goal types		
Moderators, mediators	4. Moderators of goal effects	4. Moderators of goal effects 5. Self-efficacy and commitment	**4. Goal moderators incl. specificity**

For this thesis, as a next step, a systematic literature review of the segments shown in bold in Table 5 was conducted: goal setting foundation, goal setting in learning, motivation in the public sector, and goal moderators, including specificity. Comparison of the co-citation analysis clusters (those in bold proposed for the systematic literature review):

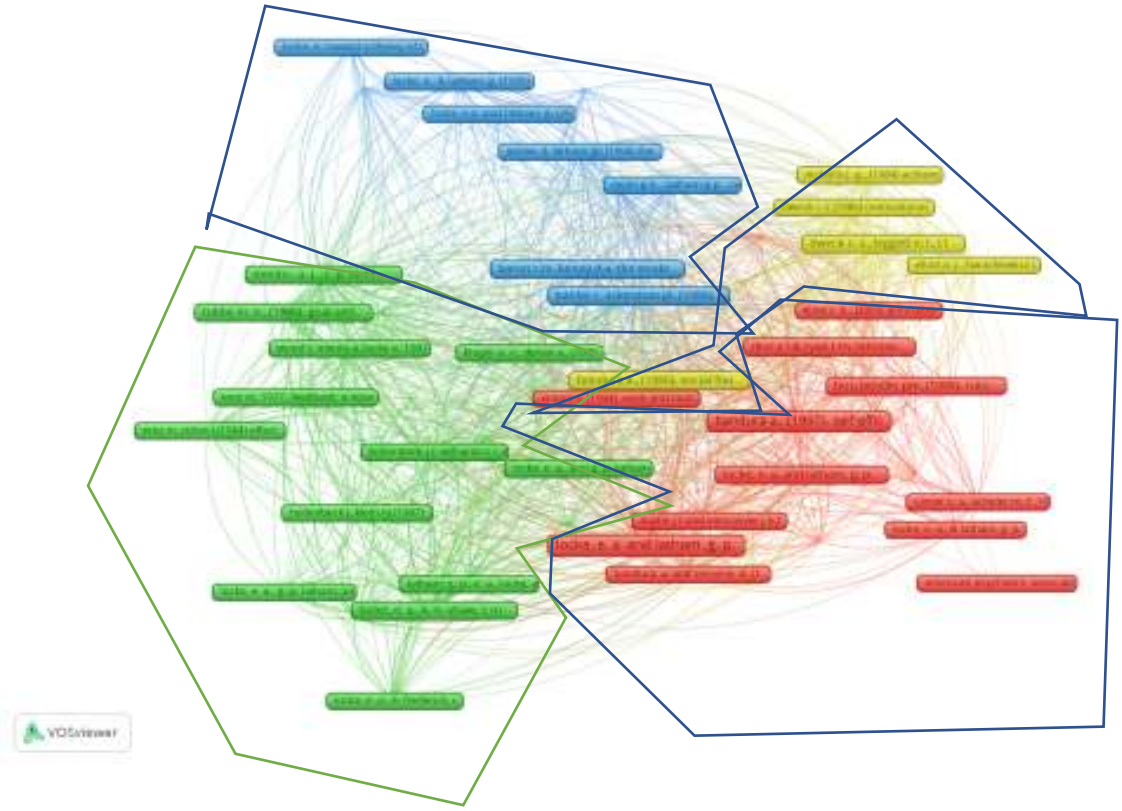
1. Goal setting foundation references including all of the seminal, highly cited works of Locke and Latham (found in all clusters)
2. Clusters identified for "goal specificity" as they address the specific construct under investigation, disregarding area-specific characteristics (e.g. public sector, education), and conclusions drawn for general business use, excluding the social psychological research cluster.

Bibliographic coupling analysis of goal specificity identified new research directions such as applications of goal setting, the dark side of goal setting, self-efficacy and motivation and conscious and subconscious goals.

Step 1: Co-citation analysis of "goal setting" in BUSI, SOCI, PSYC, ARTS, ECON

VOSviewer visualisation of the co-citation analysis resulted in four clusters (Figure 11). All clusters include highly cited literature by either E. Locke or G. Latham, who are considered the original inventors of goal setting theory (Bryan & Locke, 1967; Locke & Latham, 2002; Locke et al., 1981) and provide synthesis and direction to the research domain every few years. Not surprisingly, due to the general nature of the search ("goal setting") co-citation analysis reveals mostly phycological research foundations. This can be explained since the business implication of goal setting grew out of phycological motivational theories.

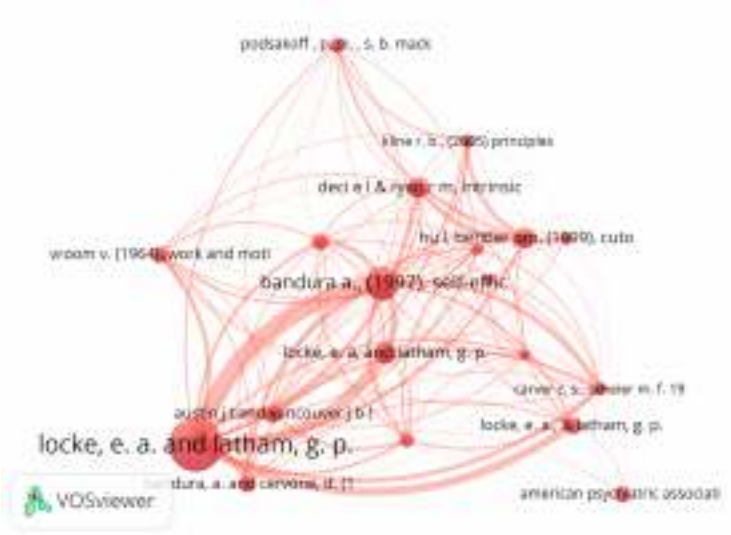
Figure 11: Co-citation analysis mapping of the goal setting research field



Cluster A – Psychological foundation of goal setting (Figure 12) – References in this cluster group comprise literature dealing with the psychological theories of motivation and related theories – such as those of the theory of planned behaviour and self-determination theory. This cluster also builds upon Locke and Latham's works (Locke & Latham, 2002; Locke, Latham, Locke, & Latham, 2016). Both are seminal works of the authors that include the synthesis of the research work conducted in the domain over preceding years and decades. They also detail goal setting theory and its relationship to other theories in the motivational theories research domain. The early work of Austin and Vancouver (1996) also provides a review of the psychological works and theories of goal construct. It provides definitions of the goal construct itself (i.e. "internal representation of desired states") as well as its antecedents, consequences, and content from the early 1900s to 1995. The cluster also includes the important psychological theory of self-efficacy by Bandura (1977, 1997; 1983). Bandura has had a great influence on psychological research and is the most cited living psychologist. His research area is that of self-efficacy and relates significantly to goal setting theory as it concludes that people with higher self-efficacy expectancies are more successful in achieving their goals (Bandura, 1997). His research with Cervone (1983), wherein experiments were conducted on the mechanisms of

self-efficacy in performance motivation, found that people devote increased effort when experiencing higher self-efficacy or higher self-dissatisfaction with the results. Subsequent works by E. Deci and M. Ryan (1985, 2000) investigated intrinsic motivation as a natural propensity to fulfilling one's goals, and the authors subsequently defined self-determination theory as a psychological need for "competence, autonomy and relatedness" (Deci & Ryan, 2000). Complementary to Deci and Ryan's work is an early work by Vroom (1964) that integrates the concept of motivation into early psychological theories. In addition, two works by Carver and Scheier (1990, 1998) deal with human behaviour and, in particular, include self-regulation on goal attainment. In addition to the above-stated research, the cluster includes literature on the methodological issues used, such as covariance structure analysis (Hu & Bentler, 1999), behavioural research (Podsakoff, MacKenzie, Lee, & Podsakoff, 2003), structural equation modelling (Kline, 2005) or statistical power analysis (Cohen, 1988). For our purposes, these resources are not relevant at this time.

Figure 12: Goal setting co-citation analysis – Cluster A

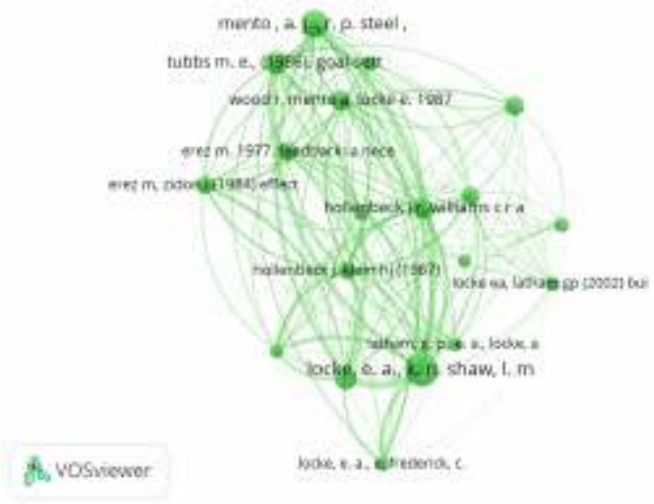


Cluster B – Moderators of goal effects (Figure 13) **–** References in this cluster are also based on the seminal works of Locke and Latham (Locke, 1968; Locke & Latham, 2002; Locke et al., 1981). These authors periodically review the status of the research domain and summarise the research related to moderators of the goal-task performance mechanism. In contrast to Cluster A, where the works of Locke and Latham were referenced widely due to being theoretical works in psychological research, in this cluster, the focus is on identifying moderators related to goal setting theory. References in this cluster identify the following

moderators of performance: goal specificity, goal difficulty, complexity, feedback, commitment, goal acceptance, participation, and self-efficacy. Key contributors to the literature with multiple entries in this cluster are Mento, Hollenbeck, and Erez.

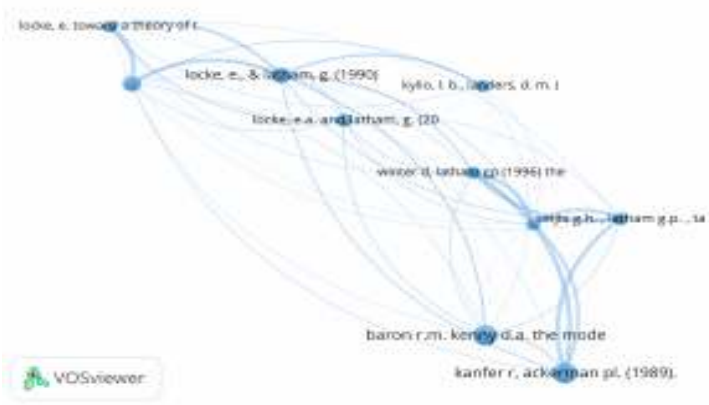
The key subject of the research of Mento et al. (1987) and Tubbs (1986) was the conduction of a meta-analytical study into research prior to the 1980s and related to the effect of goal setting on performance. Their primary investigations targeted goal specificity and difficulty as the key moderator in the original goal setting theory. Goal difficulty was addressed by Hollenbeck et al. (1989) as an antecedent to goal commitment. Three further pieces of research by Hollenbeck and colleagues are also included in the references (Hollenbeck & Klein, 1987; Hollenbeck, Klein, O'Leary, & Wright, 1989; Klein et al., 1999). All this research investigates goal commitment and constructs validity through original research and meta-analysis. Goal commitment is considered an important moderator of performance, and the lack of it often results in the setting of lower goals. Besides goal difficulty, Hollenbeck et al. also investigated other antecedents such as goal publicness, monetary incentives, the locus of control, and the need for achievement. Goal commitment was also investigated by Locke et al. (1988). They found that goal commitment has an important moderating effect on performance and further analysed the various determinants of goal commitment such as external factors, interactive factors, and internal factors. The previous results of Erez were disputed by Latham and colleagues. This dispute led to the design of a joint experiment to study the effect of participation on goal commitment (Latham, Erez, & Locke, 1988). The results of the controlled experiment were to reveal that the differences in results arose from the level of detail given in the instructions provided to the teams. Goal acceptance and feedback are the focus of the research by Erez (1977) and Erez and Zidon (1984). In the former experiment, conducted by Erez with undergraduates, it was found that with feedback, the relationships between goal efficacy and performance were higher. In the latter, Erez and Zidon investigated the moderating effect of goal acceptance on goal difficulty and task performance. The effect of feedback was further investigated by Becker and Kluger (Becker, 1978; Kluger & DeNisi, 1996). Becker conducted an experiment on the electricity consumption of families. He found that families receiving regular feedback on their consumption were far more successful in reducing electricity usage. Kluger, however, contradicted these findings by concluding that feedback intervention is sometimes counterproductive to achieving better performance.

Figure 13: Goal setting co-citation analysis – Cluster B



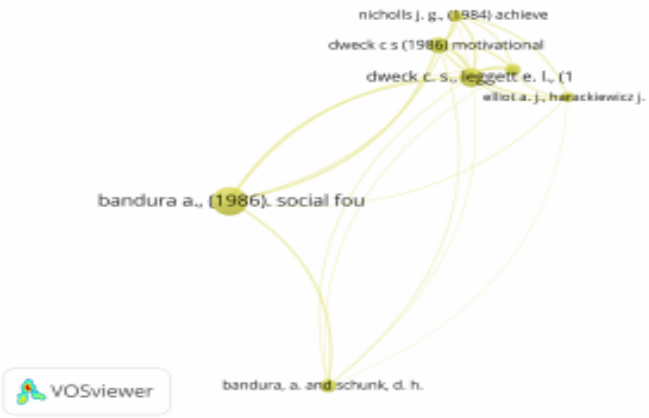
Cluster C – Goal types (Figure 14) – This cluster contains a relatively lower number of references. Besides the seminal works of Locke and Latham and methodological articles, the cluster's main focus provides more understanding on the different types of goals such as learning and outcome goals, sports goals, proximal and distal goals, and situational and dispositional goals. There is a significant difference between learning and performance (or outcome) goals. Assigning specific learning goals might prove more beneficial in a complex situation, such as when working in teams or when contributing diverse experience is more important (Seijts et al., 2004). The effect of distal and proximal goals was investigated by Seijts and Latham (2001) in laboratory settings. Their research suggests that for new employees, it is better to set distal learning goals in conjunction with proximal performance goals. Winters and Latham (1996) investigated the effect of learning and outcome goals in simple and complex tasks. In an experiment with a class of business students, they found that with simple tasks, outcome goals led to higher performance, while with complex tasks, learning goals resulted in significantly higher performance. In a meta-analytical study within a sport-related setting, Kyllo and Landers (1995) found that setting goals improved performance with a standard deviation of 0.34.

Figure 14: Goal setting co-citation analysis: Cluster C



Cluster D – Social cognitive behaviour and personality (Figure 15) **–** This cluster's primary focus is the social cognitive behaviour of goal setting. Social cognitive behaviour focuses on how people acquire behaviour by observing behaviour and its results. Other key subthemes are achievement behaviour – this is the main link to goal setting theory – the concepts of adaptive and non-adaptive behaviour and motivational patterns. In this cluster, six articles are included, with Dweck being the most active author (three articles). As Dweck and Leggett state (1988, p. 277), personality has a significant impact on motivational processes: "Its depiction of the manner in which underlying personality variables can translate into dynamic motivational processes to produce major patterns of cognition, affect, and behaviour." Although the main works within this cluster are in the field of psychology, they have implications for goal setting in general. In the frame of the specificity of the current research, the relevance of this cluster is lower in relation to the other clusters.

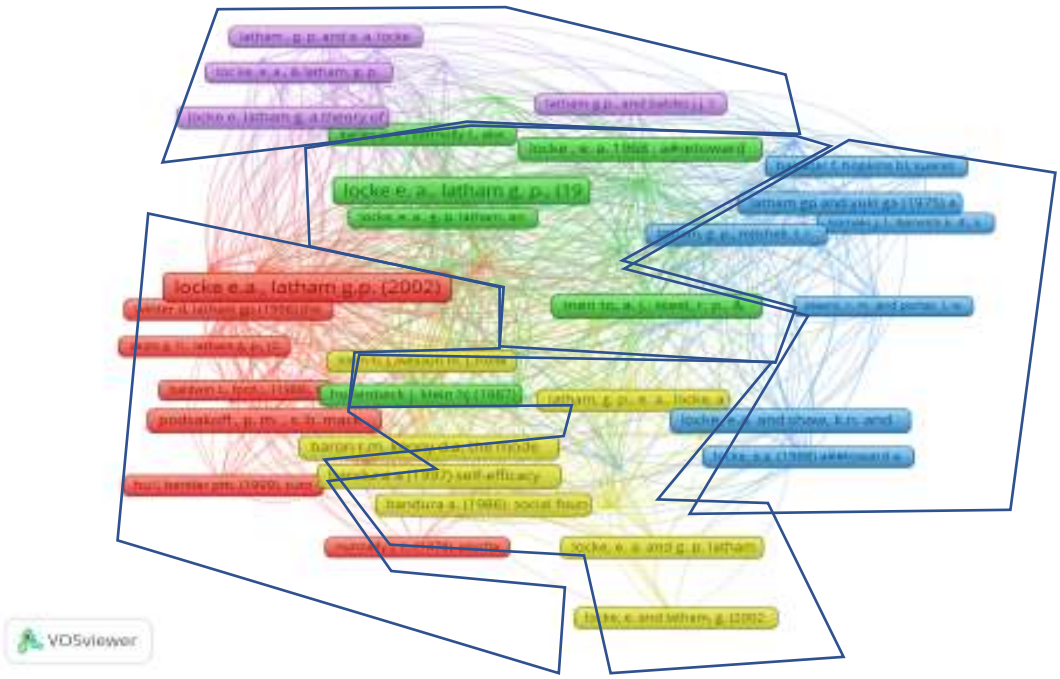
Figure 15: Goal setting co-citation analysis: Cluster D



Step 2: Co-citation analysis of "goal setting" in BUSI

The co-citation analysis for "goal setting" in the BUSI field resulted in somewhat similar results to those of the previous analyses. Out of the 839 downloaded and normalised references, with a minimum reference count of 15 in VOSviewer, 59 references were analysed, and VOS viewer identified five clusters (Figure 16).

Figure 16: Result of co-citation analysis for "goal setting" in BUSI



Cluster A – Goal setting – References in this cluster present an overview of goal setting from the larger psychological context to one focusing on more business-related research. Out of the 14 references in this cluster, three references are by either or both Locke and Latham, and three references are methodological in nature (Kanfer & Ackerman, 1989). The remaining articles are focused on those specific aspects of goal setting that could have implications in the business field, such as feedback (Kluger & DeNisi, 1996), learning goals (Seijts & Latham, 2001; Winters & Latham, 1996), goal commitment (Klein et al., 1999) and training (Baldwin & Ford, 1988).

Cluster B – Moderators of goal effect – This cluster focuses on the goal–performance relationship and various moderators of this effect. It includes Locke and Latham's seminal works and other meta-analyses focusing on the goal–performance relationship (Mento et al.,

1987; Tubbs, 1986). Other moderators in focus include: complexity, wherein it is concluded that the performance effect is weaker in the case of complex tasks (Wood et al., 1987); commitment (Hollenbeck & Klein, 1987; Hollenbeck, Klein, et al., 1989; Hollenbeck, Williams, et al., 1989; Locke et al., 1988); self-efficacy (Bandura & Cervone, 1983); and the control system (Campion & Lord, 1982).

Cluster C – Communication in goal setting – This cluster's key focus is the various forms of communication and cooperation exhibited during the goal setting process. Four references by Locke and Latham are included, while references by other authors mainly stem from the 1970s and 1980s. Erez states that feedback imparts a positive effect on performance, which is complemented by the findings of Locke and Latham (Erez, 1977). This effect is also confirmed by other authors (Balcazar, Hopkins, & Suarez, 1985; Becker, 1978; Ilgen, Fisher, & Taylor, 1979). Although several references in this cluster deal with multiple moderators, their focus also includes other communication or behaviour type moderators as mentioned above, including participation and feedback (Komaki, Barwick, & Scott, 1978; Steers & Porter, 1974; Vroom, 1964).

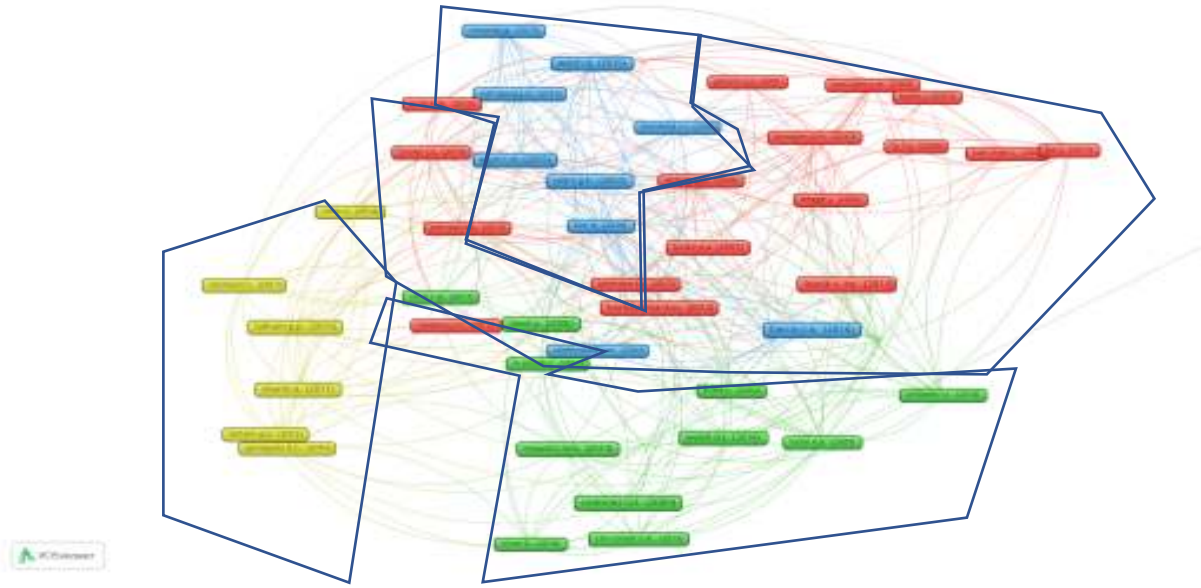
Cluster D – Self-efficacy and commitment – Although goal acceptance is also covered in the previous cluster as part of the positive outcome of communication, feedback, and participation, it is also partially included in this cluster as a way of increasing goal commitment (Erez, Earley, & Hulin, 1985; Klein et al., 1999). However, the main focus of this cluster remains self-efficacy (Bandura, 1986, 1997).

Cluster E – Negative effect of goal setting – Goal setting, in general, is associated with a positive impact on overall performance. This cluster, however, deals with the possible adverse side effects of goal setting. These negative effects, or "ethical costs" (Barsky, 2008), could include unethical behaviour in the case of unmet goals (Barsky, 2008; Schweitzer, Ordóñez, & Douma, 2004), loss of aversion, and diminishing sensitivity (Heath, Larrick, & Wu, 1999), narrow focus, risk preferences, and reduced intrinsic behaviour (Ordóñez, Schweitzer, Galinsky, & Bazerman, 2009) among others.

Step 3: Bibliographic coupling analysis of "goal setting" in BUSI

For the bibliographic coupling analysis, the database of references was limited to those articles published since the year 2000, resulting in 570 articles. In VOSviewer, the 50 documents with the greatest total link strength were selected.

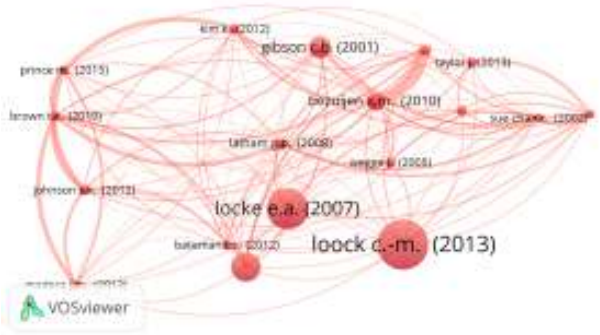
Figure 17: Bibliographic coupling analysis mapping of goal setting in BUSI



VOSviewer has identified five clusters (Figure 17).

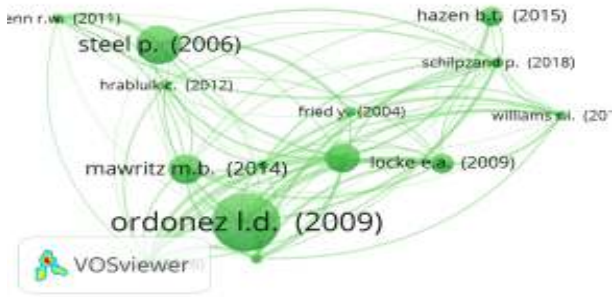
Cluster A – Application of goal setting (Figure 18) – This cluster covers a wide range of goal-setting applications under varying circumstances. It exhibits how widely the concept of goal setting can be utilised and how important the concept is not only in psychology but also in business and other fields. As an underlying psychological concept, it has applications for motivating energy savings (Loock, Staake, & Thiesse, 2013), entrepreneurship (Hechavarria, Renko, & Matthews, 2012), training and employee learning (Bezuijen, van Dam, van den Berg, & Thierry, 2010; Gibson, 2001), the public sector (Latham, Borgogni, & Petitta, 2008), brainstorming (Wegge & Haslam, 2005), or sexual orientation training (Madera, King, & Hebl, 2013) to name a few.

Figure 18: Goal setting bibliographic coupling analysis: Cluster A



Cluster B – The dark side of goal setting (Figure 19) – Authors in this cluster highlight the potential "dark side" of the goal-setting mechanism. Based on how it is applied and due to its motivating nature, goal setting may result in unexpected or negative results. Ordóñez (2009) argues that goal setting can cause harm by promoting unethical behaviour or limiting focus. This argument is also supported by other researchers (Clor-Proell, Kaplan, & Proell, 2014; Niven & Healy, 2015; Welsh & Ordóñez, 2014). As a case in point, Mawritz et al. focus on how abusive supervision could result from assigning overly difficult goals to supervisors (Mawritz, Folger, & Latham, 2014), while Shinkle et al. investigate goal legitimacy as a way to mitigate the "dark side" and unethical behaviour (Shinkle, Goudsmit, Jackson, Yang, & McCann, 2019).

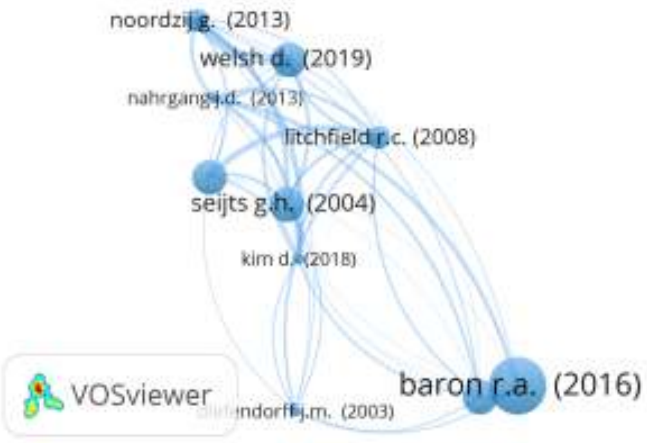
Figure 19: Goal setting bibliographic coupling analysis: Cluster B



Cluster C – Self-efficacy, motivation (Figure 20) – This cluster centres on the two related, although differentiated, concepts of self-efficacy and motivation. Self-efficacy is the core theme of the two most important articles of the cluster. Baron, Mueller and Wolfe (2016) argue that high entrepreneurial self-efficacy might play a role in entrepreneurs setting unattainable goals, thereby reducing their motivation. Seijts et al. (2004) identify self-efficacy as a key

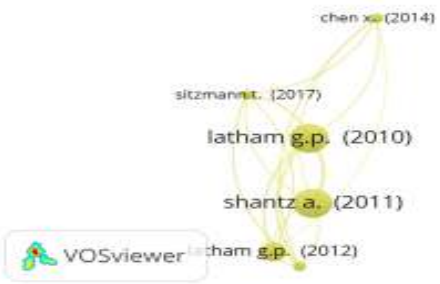
mediator in the learning goal effect relationship. In the case of job seekers, self-efficacy does not increase re-employment (Noordzij, van Hooft, van Mierlo, van Dam, & Born, 2013). Motivation is an important concept in goal setting. As part of motivational theories, goal setting theory states that specific and difficult goals increase performance. Motivation is improved when vision, communication and goal setting work together in a construal fit (Berson, Halevy, Shamir, & Erez, 2015).

Figure 20: Goal setting bibliographic coupling analysis: Cluster C



Cluster D – Conscious and subconscious goals (Figure 21) – Conscious goals have been studied extensively as part of goal setting theory, but unconscious goals have received little attention. Cluster D of the bibliographic coupling analysis signals, however, that it has become a core new research area. This is evinced by the fact that the publication years of these articles are relatively recent. Latham, Stajkovic and Locke's article (2010) highlights this gap and tries to overcome this shortcoming. Not only is Latham one of the founders of goal setting theory, but he is also one of the key researchers of subconscious goals. For example, Shantz and Latham (2011) investigated subconscious goals in call centres and showed higher performance with primed subconscious goals, which was also confirmed by Latham and Piccolo (2012b) in a similar experiment. Sitzman and Bell also investigated conscious and subconscious goals and found that "subconscious achievement goals facilitate task performance, subconscious underachievement goals trigger goal abandonment" (2017, p. 1).

Figure 21: Goal setting bibliographic coupling analysis: Cluster D

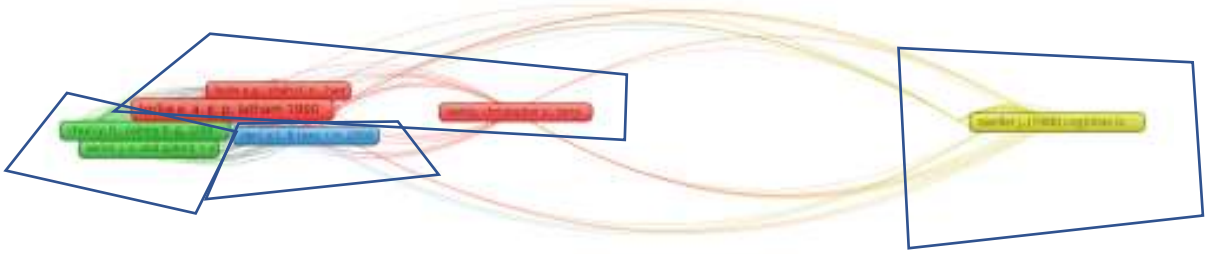


Cluster E – Performance appraisal participation – In this cluster, there are only two articles which have been published in different years, but in fact they are the same article. Roberts (2003) investigated performance appraisal participation and its conceptual foundation.

Step 4: Co-citation analysis of "goal specificity" in BUSI, SOCI, PSYC, ARTS, ECON

A reference co-citation analysis resulted in different clusters from the generic "goal setting" analysis, since the search is more focused on single constructs as opposed to complete theories that have both psychological and business implications. With the use of VOSviewer, downloaded and normalised data were analysed. Out of the 4,015 cited references in the secondary sample, those with a minimum of four references were selected, which led to 57 references. Mapping these with VOSviewer resulted in four segments (Figure 22).

Figure 22: Co-citation analysis mapping for "goal specificity"



Cluster A – Moderators including specificity – This cluster focuses on the essential moderators of goal-performance effects. Besides the works of Locke and Latham, it includes research on moderators such as goal specificity, self-regulation, self-efficacy, striving, job design, commitment, motivation, goal level, as well as other research on goal construct. Since

the Scopus search was not limited to business, the cluster takes a more generic psychological view.

Cluster B – Motivation in the public sector – This cluster focuses on motivation in the public sector. Out of the 14 references, only one methodological and four general (non-public sector-specific) articles focusing on the motivational aspect of goal setting are to be found. Nine articles treat some aspect of public service organisations. The critical concept of general articles (non-public service-specific articles) are self-efficacy (Bandura & Cervone, 1983), and motivation and goal commitment (Klein et al., 1999). Of the research into the public sector, the most important concept is motivation, which is often driven by appropriate missions and goals. Wright created a public service motivational model (2001), while Perry et al. (1982, 2014) focus on public service motivation across multiple research articles. Their first publication compares public and private organisations in terms of behaviour and motivation, while the second uses a questionnaire to survey 382 public servants on the factors influencing their motivation. In addition, there are several articles regarding public service mission and goal ambiguity in this sector. Chun and Rainey (2005) defined and measured goal ambiguity in US federal agencies and found that goal ambiguity negatively influences performance. Rainey and Steinbauer (1999) and also Weiss and Piderit (1999) deal with the mission as a form of goal in a public service organisation. They argue that a strong mission is beneficial for the performance of these organisations.

Cluster C – Social psychological research into goal setting – This cluster includes a very high percentage of general goal-setting literature. Out of the 13 listed articles, five are either or both Locke and Latham and review research in goal setting theory. As general review articles, they list the current state of research and the inductive advancement of the field that includes most of the moderators and mediators of the goal–performance relationship. In addition, there are two methodological articles to be found in this cluster. Besides these, there is psychological research on intrinsic motivation (Deci & Ryan, 1985), self-efficacy (Bandura, 1986), self-determination theory (Deci & Ryan, 1985), and the feedback effect on behaviour (Ilgen et al., 1979).

Cluster D – Goal specificity and learning – Learning and goal specificity takes centre stage in this cluster, which does not include any general or seminal articles but focuses very much on the specific goals of learning and problem solving. The approach here is still psychological

instead of a business-focused outlook, and the key author in this cluster is Sweller with four articles. Besides general psychological articles on cognitive load, Sweller and Levine (1982) investigate goal specificity within problem-solving and learning processes. In experimentation, non-specific goals were found to result in fewer errors and led to more rapid learning. In other research, Sweller et al. (1983) found that, for certain mathematical problem solving, non-specific goals resulted in better results than more specific goals. Further research confirmed (Vollmeyer et al., 1996) Sweller's findings that non-specific goals are not effective when learning of the problem space is needed. The remaining research was also focused on learning and knowledge acquisition in the case of specific and non-specific goals (Berry & Broadbent, 1984; Vollmeyer et al., 1996).

2.3.7 Summary of Bibliographic Analyses

Bibliographic analysis was performed by employing multiple analysis techniques and multiple approaches. The analyses showed that the literature of the research field is dense. From the co-citation analysis, the conclusion is that some of the main pillars of the research field should be further investigated: goal setting foundation, goal setting in learning, motivation in the public sector, and goal moderators, including specificity. The bibliographic coupling analysis revealed new research directions. Of the key themes identified, it was found that none could be applied directly to the current research. Besides providing valuable input to research pillars and directions, the bibliometric analyses helped to select important literature for further review and the critical analysis.

2.4 State of the Art – Goal Specificity

This subchapter aims to present the results of the literature review and to highlight the current state of the art thinking about the research subject. The following subjects will be discussed in this subchapter: the overall structure of goal setting research; the high-level description of goal construct; goal dimensions including goal specificity; current knowledge of goal specificity, its moderators and mediators; a critical review of goal specificity; measurement methods for goal specificity; and the final synthesis of the literature review including the nomological network.

2.4.1 Systematic Review Process

The past and current research pillars as ascertained through the bibliometric analysis have been presented. I will now systematically review the essential literature related to the research subject per Petticrew and Roberts' definition (2008, p. 2): "Systematic literature reviews are a method of making sense of large bodies of information and a means of contributing to the answers to questions about what works and what does not." The objective is to conduct a systematic theory mining review that extracts critical elements of the theory, including the construct, relationship, explanation, and boundary conditions (Okoli, 2015). Of the three types of theory mining review, this review is a theory landscaping review focusing on goal specificity. Petticrew and Roberts (2008) categorise systematic reviews into several different categories and, based on this categorisation, a narrative review of the literature will be conducted. Petticrew and Roberts (2008) describe the process of conducting a systematic review in seven steps. This review follows a slightly modified version of these steps, considering the results of the bibliometric analysis. A practical worksheet, created by Okoli (2015), was utilised for the review.

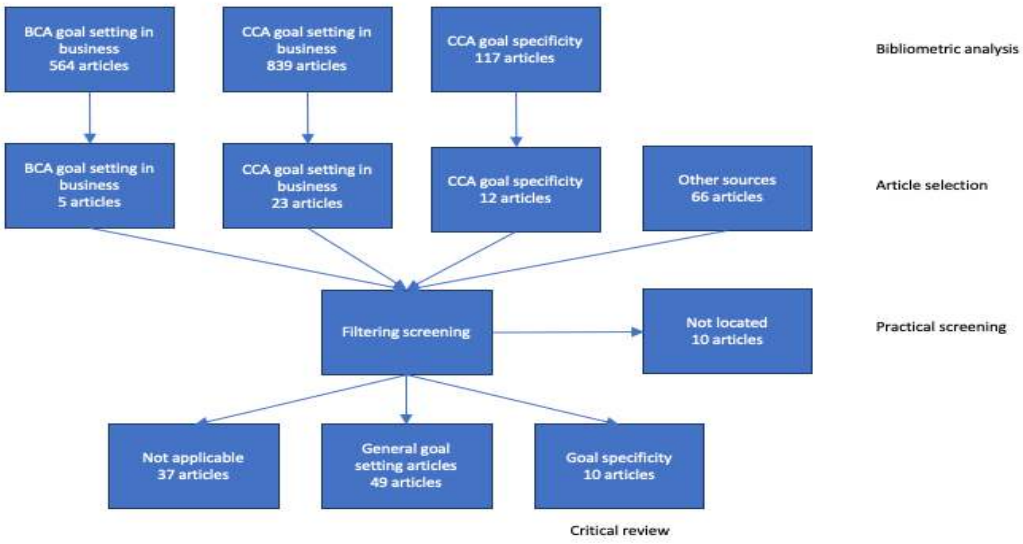
The seven steps of the literature review are as follows (Petticrew & Roberts, 2008):

1. Definition of the research question
2. Definition of types of studies
3. Literature search
4. Screening
5. Critical appraisal
6. Synthesis
7. Disseminate the result of findings.

From a broader perspective, the key subject of this thesis is goal setting. However, the goal-performance relationship nor moderators or mediators of this relationship are of concern here. The objective is to understand the current state of knowledge on goal specificity since managerial blurring is neither a familiar nor a thoroughly researched concept as of yet. The intention is to understand how the goal specificity concept is defined and measured and understand what science knows about its moderators and mediators. A Scopus database has been used for practical reasons. Studies of all types and sources were included in the review.

No limitations were placed on the country; however, only English language sources were considered. The key source for this literature review is the bibliometric analysis conducted previously. For the bibliometric analysis, three searches were completed in the Scopus database with an increasing focus on the key subject. Several articles are included from "other" sources; these include previously read documents, forward and backward searches, and other literature recommended by experts. From the search results, the research domain was analysed with the help of VOSviewer software. The final list of literature for the detailed theory landscaping review was compiled from the bibliometric analysis through the use of the most appropriate and most important literature as well as literature previously collected throughout recent years of reading about and researching the subject. The critical screening criterion was the appropriateness of the subject of research to the thesis. More specifically, primarily goal specificity related articles were sought, although general goal-setting articles were also selected as often goal specificity was presented within the larger framework of goal setting. The collection of literature remained ongoing and was expanded continuously as detailed analysis of literature leads to further citations proving valuable for this research. Figure 23 shows how the literature selection was conducted.

Figure 23: The sources of literature and the screening process



Theory landscaping reviews are generally exploratory (Okoli, 2015); therefore, no literature was excluded on quality appraisal grounds. The key objective was to generate literature summaries from a theoretical perspective and to understand the goal specificity concept – its measurement alongside its moderators and mediators. The role of a critical appraisal is to point

out “its design, methods, participants, setting, and any key measures or variables” (Petticrew & Roberts, 2008, p. 128), and to the intention was to accomplish that for the literature selected for systematic review (Table 6).

Table 6: Result of the literature selection

SOURCE	TITLE
Other	Aarts, H., & Elliot, A. (2012). *Goal directed Behavior*.
Other	Aghera, A., Emery, M., Bounds, R., Bush, C., Brent Stansfield, R., Gillett, B., & Santen, S. A. (2018). A randomized trial of SMART goal enhanced debriefing after simulation to promote educational actions.
Other	Anderson, D. M., & Stritch, J. M. (2016). Goal Clarity, Task Significance, and Performance: Evidence from a Laboratory Experiment. *Journal of Public Administration Research and Theory*, *26*(2), 211–225.
Other	AUSTIN, J. T., & BOBKO, P. (1985). Goal-setting theory: Unexplored areas and future research needs. *Journal of Occupational Psychology*, *58*(4), 289–308. https://doi.org/10.1111/j.2044-
Other	Austin, J. T., & Vancouver, J. B. (1996). Goal constructs in psychology: Structure, process, and content. *Psychological Bulletin*, *120*(3), 338–375. https://doi.org/10.1037/0033-2909.120.3.338
Other	Bipp, T., & Kleingeld, A. (2008). Goal-setting in practice and goal commitment. *Personnel Review*. https://doi.org/10.1108/00483481111118630
Other	Bjerke, M. B., & Renger, R. (2017). Being smart about writing SMART objectives. *Evaluation and Program Planning*, *61*, 125–127. https://doi.org/10.1016/j.evalprogplan.2016.12.009
Other	Bozkurt, T., Bektas, F., Ahmed, M. J., Kola, V., & Yurtkoru, E. S. (2017). Application of goal setting theory. *Pressacademia*, *3*(1), 796–801. https://doi.org/10.17261/pressacademia.2017.660
Other	Bucher, C. W. (2013). MEASURING LEADER ' S GOAL SETTING ORIENTATION. *Thesis*, (March).
Specificity learning	burns b.d. , vollmeyer r., goal specificity effects on hypothesis testing in problem solving [2002] quarterly journal of experimental psychology section a: human experimental psychology, 55(1), pp. 241-261
Other	Carroll, S. J., & Tosi, H. L. (1970). Goal Characteristics and Personality Factors in a Management-by-Objectives Program. *Administrative Science Quarterly*, *15*(3), 295. https://doi.org/10.2307/2391639
Other	Chamberlin, J. (2013). Who Put the “ART” in SMART Goals? *Management Services*, *55*(3), 22–27.
Other	Chattopadhyay, A., Stamatogiannakis, A., & Chakravarti, D. (2018). *Why You Should Stop Setting Easy Goals*. 1–4.
Other	Chen, X., & Latham, G. P. (2014). The effect of priming learning vs. Performance goals on a complex task. *Organizational Behavior and Human Decision Processes*, *125*(2), 88–97.
Other	Cheng, M. M., Luckett, P. F., & Mahama, H. (2007). Effect of perceived conflict among multiple performance goals and goal difficulty on task performance. *Accounting and Finance*, *47*(2), 221–242.
Other	Chin, W. K. (2006). *The Role of Impression Management in Goal Setting By Weiman Raymond Chin A thesis presented to the University of Waterloo in fulfillment of the thesis requirement for the degree of*
Specificity public sector	chun y. h., rainey h. g., (2005). goal ambiguity and organizational performance in u.s. federal agencies. journal of public administration research and theory, 15, 529-557.
Other	Day, T., & Tosey, P. (2011). Beyond SMART? A new framework for goal setting. *Curriculum Journal*, *22*(4), 515–534. https://doi.org/10.1080/09585176.2011.627213
Other	Deci, E. L., & Ryan, R. M. (2000). The “what” and “why” of goal pursuits: Human needs and the self-determination of behavior. *Psychological Inquiry*, *11*(4), 227–268.
Other	Donovan, J. J., & Radosevich, D. J. (1998). The moderating role of goal commitment on the goal difficulty-performance relationship: A meta-analytic review and critical reanalysis. *Journal of Applied*
Other	Doran, G. (1981). There's a SMART way to write management's goals and objectives. *AMA Forum*, 35–36.
CCA-Moderators	earley p. c., connolly t., ekegren g. goals, strategy development and task performance: some limits on the efficacy of goal setting. journal of applied psychology. 74:1989a
Other	Eccles, R. G. (n.d.). *The performance measurement manifesto*.
Other	Edwardson, K., & Hansson, S. O. (2005). When is a goal rational? *Social Choice and Welfare*, *24*(2), 343–361. https://doi.org/10.1007/s00355-003-0309-8
CCA-communication	erez m. 1977. feedback: a necessary condition for the goal setting-performance relationship. journal of applied psychology 62: 624a#627.
Other	Erez, M. (2018). *Make management practice fit national cultures and the global culture*. *18*(January 2015), 175–203. https://doi.org/10.4324/9780429438851
Other	Erez, M., Earley, P. C., & Hulin, C. L. (1985). The Impact of Participation on Goal Acceptance and Performance: A Two-Step Model. *Academy of Management Journal*, *28*(1), 50–66.
Other	Franklin, B., Hogan, M., Langley, G., Mosdell, N., & Pill, E. (2013). SMART Objectives. In *Key Concepts in Public Relations*. https://doi.org/10.4135/9781446269084.n149
Other	Greenwood, R. C. (1981). Management by Objectives: As Developed by Peter Drucker, Assisted by Harold Smiddy. *Academy of Management Review*, *6*(2), 225–230.
Other	Holzer, H. J., & Holzer, H. J. (1988). *THE DETERMINANTS OF EMPLOYEE PRODUCTIVITY AND EARNINGS. SOME NEW EVIDENCE THE DETERMINANTS OF EMPLOYEE PRODUCTIVITY AND EARNINGS: SOME NEW*
CCA-Moderators	hollenbeck j, klein hj (1987) goal commitment and the goalsetting process: problems, prospects, and proposals for future research. j. appl. psych. 72(2):212-220.
CCA-Moderators	hollenbeck j.r. williams c. klein h. an examination of the antecedents of commitment to difficult goals journal of applied psychology 74 1989 18-23
Other	Holmes, T. (2004). EFFECT OF GOAL SETTING ON JOB PERFORMANCE A. *Thesis*.
CCA-Goal setting basics	klein h.j., wesson m.j., hollenbeck j.r., wright p.m., and deshon r.p. the assessment of goal commitment: a measurement model meta-analysis. organizational behavior and human decision processes 85 1
Other	**Klein, H. J., Wesson, M. J., Hollenbeck, J. R., & Alge, B. J. (1999). Goal commitment and the goal-setting process: Conceptual clarification and empirical synthesis. *Journal of Applied Psychology*, Vol. 84, pp.**
Other	Klein, H. J., Whittener, E. M., & Ilgen, D. R. (1990). The role of goal specificity in the goal-setting process. *Motivation and Emotion*. https://doi.org/10.1007/BF00995568
Other	Kraus, J. (2006). The Importance of Goal Setting. *Podiatry Management*, (May), 121–125. Retrieved from
CCA-Goal setting basics	latham g. p., locke e. a., (1991). self-regulation through goal setting. organizational behavior & human decision processes, 50, 212a#247. doi:10.1016/0749-5978(91)90021-k
CCA-communication	latham gp and yukl ga (1975) a review of research on the application of goal setting in organizations. academy of management journal 18: 824-845.
Specificity moderators	latham, g. p. and locke, e. a. 1991. self-regulation through goal setting. organizational behavior and human decision processes, 50 (2): 212 - 47.
Other	LATHAM, G. P., & LOCKE, E. A. (2006). Enhancing the Benefits and Overcoming the Pitfalls of Goal Setting. *Organizational Dynamics*, *35*(4), 332–340. https://doi.org/10.1016/j.orgdyn.2006.08.008
Other	Latham, G. P., & Piccolo, R. (2012). The effect of context specific versus nonspecific subconscious goals on employee performance. *Human Resource Management*, *51*, 511–524.
Other	Latham, G. P., Ganegoda, D. B., & Locke, E. A. (2011). Goal-Setting: A State Theory, but Related to Traits. *The Wiley-Blackwell Handbook of Individual Differences*, (March 2016), 573–587.
CCA-communication	latham, g. p., mitchell, t. r. and dossett, d. l. (1978) the importance of participative goal setting and anticipated rewards on goal difficulty and job performance. journal of applied psychology, 63, pp. 163-
Other	Latham, G., Seijts, G., & Slocum, J. (2016). The goal setting and goal orientation labyrinth: Effective ways for increasing employee performance. *Organizational Dynamics*, *45*(4), 271–277.
Other	Lawlor, K. B., Florida, W., Hornyak, M. J., & Florida, W. (2012). *S MART G OALS : H OW THE A PPLICATION OF S MART G OALS CAN CONTRIBUTE TO ACHIEVEMENT OF S TUDENT L EARNING O UTCOMES*.
Other	Lee, C., Bobko, P., Christopher Earley, P., & Locke, E. A. (1991). An empirical analysis of a goal setting questionnaire. *Journal of Organizational Behavior*, *12*(6), 467–482.
CCA-Moderators	locke , e. a. 1968 . a#toward a theory of task motivation and incentives.a#◆ organizational behavior and human performance 3 (2): 157 a## 189 .
Specificity moderators	locke e. a. g. p. latham 1990 a theory of goal setting and task performance englewood cliffs, nj prentice hall
Specificity moderators	locke e. a. g. p. latham 2002 building a practically useful theory of goal setting and task motivation: a 35-year odyssey american psychology 57 9 705 717
Specificity moderators	locke e. a. k. n. shaw l. m. saari g. p. latham 1981 goal setting and task performance: 1969-1980 psychological bulletin 90 1 125 152
CCA-Moderators	locke e. a., latham g. p., (1990). a theory of goal setting & task performance. upper saddle river, nj: prentice hall.
Specificity moderators	locke e.a. , chah d.-o. , harrison s. , lustgarten n., separating the effects of goal specificity from goal level (1989) organizational behavior and human decision processes, 43(2), pp. 270-287
CCA-Goal setting basics	locke e.a., latham g.p. (2002), ebuilding a practically useful theory of goal setting and task motivation#, american psychologist, vol. 57, pp. 705-17
CCA-communication	locke ea and latham gp (1984) goal setting: a motivational technique that works. englewood cliffs, nj: prentice-hall.
CCA-Goal setting basics	locke, e. & latham, g. r (1990). a theory of goal setting and task performance. englewood cliffs, nj: prentice-hall.
Other	Locke, E. A. (1996). Motivation through conscious goal setting. *Applied and Preventive Psychology*, *5*(2), 117–124. https://doi.org/10.1016/S0962-1849(96)80005-9
Other	Locke, E. A. (2011). Goal-setting theory and its applications to the world of business. *Academy of Management Executive*, *18*(4), 124–125. https://doi.org/10.5465/ame.2004.15268720
Other	Locke, E. A. (2019). What Makes Writing about Goals Work? Academy of Management Discoveries, 5(2), 109–110. https://doi.org/10.5465/amd.2018.0187
Other	Locke, E. A., Chah, D.-O., Harrison, S., & Lustgarten, N. (1989). Separating the effects of goal specificity from goal level. *Organizational Behavior and Human Decision Processes*, *43*(2), 270–287.
CCA-Moderators	locke, e. a., g. p. latham, and m. erez. 1988. the determinants of goal commitment. academy of management review 13 (1): 23-39.
CCA-Moderators	locke, e. a., k. n. shaw, l. m. saari, and g. p. latham. 1981. #goal setting and task performance: 1969-1980.# psychological bulletin 90: 125-152.
Other	Locke, E. A., Latham, G. P., & Erez, M. (1988). The Determinants of Goal Commitment. *Academy of Management Review*, *13*(1), 23–39. https://doi.org/10.5465/amr.1988.4306771
CCA-communication	locke, e.a. (1968) a#toward a theory of task motivation and incentives## organizational behavior and human performance, 3: 157a####
CCA-communication	locke, e.a. and shaw, k.n. and saari, l.m. and latham, g.p. (1981) #goal setting and task performance: 1969-1980# psychological bulletin, 90, pp. 125-52.
Other	Lunenburg, F. C. (2011). *Goal-Setting Theory of Motivation*. *15*(1), 1–6.
Other	MacLeod, L. (2012). Making SMART goals smarter. *Physician Executive*, *38*(2).
CCA-Moderators	mento, a. j., steel, r. p., & karren, r. j. (1987). a meta-analytic study of the effects of goal setting on task performance: 1966- 1984. organizational behavior and human decision processes, 39, 52-83.
Other	Miller, L. E., & Weiss, R. M. (2015). Setting goals in different roles: Applying key results from the goal-setting literature. *Organization Management Journal*, *12*(1), 14–22.
Other	Noble, D. (n.d.). *Goals__No_Goals_and_Own_Goals*.
Other	Pina e Cunha, M., Giustiniano, L., Rego, A., & Clegg, S. (2017). Mission impossible? The paradoxes of stretch goal setting. *Management Learning*, *48*(2), 140–157.
Other	Pretz, J. E., & Zimmerman, C. (2009). When the goal gets in the way: The interaction of goal specificity and task difficulty. *Thinking and Reasoning*, *15*(4), 405–430.
Other	Reeves, M., & Fuller, J. (2018). When SMART goals are not so Smart. *MIT Sloan Management Review*.
CCA-Goal setting basics	seijts g. h., latham g. p., (2001). the effect of distal learning, outcome, and proximal goals on a moderately complex task. journal of organizational behavior, 22, 291-307.
CCA-Goal setting basics	seijts g.h. , latham g.p. , tasa k. , latham b.w., goal setting and goal orientation: an integration of two different yet related literatures (2004) academy of management journal, 47(2), pp. 227-239
Other	Seijts, G. (2001). Setting goals when performance does not matter. *Ivey Business Journal*, pp. 40–42. https://doi.org/10.1177/017084068800900203
BCA	**Seijts, G. H., Latham, G. P., Tasa, K., & Latham, B. W. (2004). Goal setting and goal orientation: An integration of two different yet related literatures. *Academy of Management Journal*, *47*(2), 227–239.**
BCA	Shinkle, G. A., Goudsmit, M., Jackson, C. J., Yang, F., & McCann, B. T. (2019). On Establishing Legitimate Goals and Their Performance Impact. *Journal of Business Ethics*, *157*(3), 731–751.
Other	Sitkin, S., See, K., Miller, C., Lawless, M., & Carton, A. (2011). The paradox of stretch goals: Organizations in pursuit of the seemingly impossible. *Academy of Management Review*, *36*(3), 544–566.
Specificity moderators	smith, k. g., locke, e. a. and barry, d. 1990. goal setting, planning, and organizational performance: an experimental simulation. organizational behavior and human decision processes, 46 (1): 118 - 34.
Other	Stamatogiannakis, A., Chattopadhyay, A., & Chakravarti, D. (2018). Attainment versus maintenance goals: Perceived difficulty and impact on goal choice. *Organizational Behavior and Human Decision*
BCA	Steel, P., & König, C. J. (2006). Integrating theories of motivation. *Academy of Management Review*, *31*(4), 889–913. https://doi.org/10.5465/AMR.2006.22527462
CCA-communication	steers, r. m. and porter, l. w. 1974. the role of task-goal attributes in employee performance. psychological bulletin, 81: 434-452.
Other	Sull, D., & Sull, C. (2018). With Goals, FAST Beats SMART. *MIT Sloan Management Review*, *59*(4), 1–14.
Specificity learning	sweller j. , levine m., effects of goal specificity on means-ends analysis and learning (1982) journal of experimental psychology: learning, memory, and cognition, 8(5), pp. 463-474
BCA	Latham, G. P., & Piccolo, R. (2012). The effect of context specific versus nonspecific subconscious goals on employee performance. *Human Resource Management*, *51*, 511–524.
BCA	Chen, X., & Latham, G. P. (2014). The effect of priming learning vs. Performance goals on a complex task. *Organizational Behavior and Human Decision Processes*, *125*(2), 88–97.
Other	Thomas, P. (1986). FORTY COMMON GOAL-SETTING ERRORS. *Human Resource Management*.
Other	Tosi, H. L., Rizzo, J. R., & Carroll, S. J. (1970). Setting Goals in Management by Objectives. *California Management Review*, *12*(4), 70–78. https://doi.org/10.2307/41164307
CCA-Moderators	tubbs me (1986) goal setting: a meta-analytic examination of the empirical evidence. j. appl. psych. 71(3):474-483.
Specificity moderators	tubbs me (1986) goal-setting: a meta-analytic examination of the empirical evidence. j appl psychol 71:474a#483
Specificity learning	vollmeyer r. , burns b.d. , holyoak k.j., the impact of goal specificity on strategy use and the acquisition of problem structure (1996) cognitive science, 20(1), pp. 75-100
Other	Webb, A., Jeffrey, S. A., & Schulz, A. (2010). Factors affecting goal difficulty and performance when employees select their own performance goals: Evidence from the field. *Journal of Management*
CCA-Moderators	wood r., mento a.j., locke e.a. task complexity as a moderator of goal effects: a meta-analysis. journal of applied psychology 1987, 72:416-425.
Other	Wood, R. E., Mento, A. J., & Locke, E. A. (1987). Task Complexity as a Moderator of Goal Effects: A Meta-Analysis Loyola College in Maryland. *Journal of Applied Psychology*, *72*(3), 416–425.
Specificity moderators	wright p.m. , kacmar k.m., goal specificity as a determinant of goal commitment and goal change (1994) organizational behavior and human decision processes, 59(2), pp. 242-260
Other	Wright, P. M. (1990). Operationalization of Goal Difficulty as a Moderator of the Goal Difficulty-Performance Relationship. *Journal of Applied Psychology*, *75*(3), 227–234. https://doi.org/10.1037/0021-
Other	Wright, P. M. (n.d.). Theoretical examination of the construct validity of operationalization of goal difficulty. *Argumentation and Advocacy*.
Other	YURL, G. A., & LATHAM, G. P. (1978). Interrelationships Among Employee Participation, Individual Differences, Goal Difficulty, Goal Acceptance, Goal Instrumentality, and Performance. *Personnel*

2.4.2 Goal Construct

Goals are best described through their attributes, mainly through internal and external attributes as defined by Locke (1996). He states that the quantitative attributes of goals are difficulty and specificity and that both specificity and difficulty lead to the highest performance. In terms of goal specificity, precise quantification regulates performance as it provides guidance to the subject. Goals as a construct can also be understood through investigating goal properties, their organisation, and their dimensions (Austin & Vancouver, 1996). Several goal classifications exist, and Austin and Vancouver identified six factors related to goal dimensions.

In the literature, goal importance is detailed from a multidimensional aspect, and its importance is assessed by the individual and how perceived goal importance impacts the goal – the performance mechanism. The importance has further been investigated from the perspectives of attractiveness, valence, intensity, and relevance (Austin & Vancouver, 1996). Another related concept is commitment (Locke, 1996), with the underlying reason of importance, the conviction of the individual can lead to the goals being achieved. Ways of achieving commitment were the subjects of multiple investigations, including employee participation, self-set goals, communication, training, etc. Importance and commitment have no implication for the present research as they have not surfaced during interviews and the quantitative analysis contained no data related to these concepts.

The difficulty level has been researched many times as it is one of the key determinants of goal setting as was stated in the original goal setting theory (Locke, 1996; Locke & Latham, 2002). Goal setting theory states that specific and challenging goals increase task performance. However, changes in goal difficulty can also increase commitment to a point where it becomes counterproductive. Locke et al. (1981) define goal difficulty based on the level of difficulty, effort, and time requirement of a given goal. The relationship between goal difficulty and performance has been studied extensively, and hundreds of studies have demonstrated that harder, more difficult goals lead to increased performance both in real life and in laboratory settings. Additionally, a goal type of “stretched goal” has previously been established as those goals possess extreme difficulty and lack a known path towards the achievement (Sitkin, See, Miller, Lawless, & Carton, 2011).

In terms of goal dimensions, specificity is the key subject of this thesis. It has been found that specific goals have improved task performance (Mento et al., 1987), although some research suggests that specificity impacts performance variability and not necessarily the overall performance level (Locke et al., 1989). Specificity is also related to how goals are presented to different individuals. In many articles, Locke (1996) has confirmed the effect of specificity. While existing literature focuses on the specificity–performance relationship, specificity itself and antecedents of specificity are seldom researched.

The temporal range defines the time perspective of goals. Some goals are constantly ongoing, while others need to be completed within a very short timeframe. The distinction used in defining such differences in goals is distal and temporal (Kanfer & Ackerman, 1989). Often the temporal extension of a goal is related to difficulty as achieving a certain goal in a shorter time frame increases its difficulty (Austin & Vancouver, 1996). In this thesis, goals set for employees are generally set for one year, although some shorter goals can also be found when, for example, certain goals need to be achieved mid-year, or longer-term goals are broken down into smaller ones. During the analysis, no evidence was found that the temporal range influences specificity. In addition, timeliness was employed in the definition and measurement of goal specificity, although, as stated previously for employee goals, timeliness plays a relatively minor role.

From a psychological perspective, conscious and subconscious goals shall be differentiated. There is a large amount of literature in psychology devoted to this subject and the cognitive processing of goals, but since it falls outside this thesis's scope, it will not be touched upon here.

Complex and multiple goals raise many questions related to the goal-performance mechanism. Complex goals contain more connections to other goals and/or people (Austin & Vancouver, 1996) and are also more challenging to assess from the human behaviour side. Multiple methods exist to map and analyse multiple and complex goals, as summarised by Austin and Vancouver.

The goal process investigates the process of goal setting, planning, striving, and revising. These are fundamental aspects of the goal construct and are also important moderators of the goal–performance relationship. Since the core concept of this thesis is the blurring of employee goals

and indirectly goal specificity, the goal-setting process is not investigated further and was excluded from the literature search. One of the key research areas of goal setting is the mechanisms through which goal setting affects performance. Although the key aspect is motivation, several other mechanisms have also been studied, including direction, effort, strategy development, persistence, knowledge of results, monetary rewards, participation, and supportiveness (Locke et al., 1981), these research themes are not relevant here.

2.4.3 Goal Specificity

In the literature review, the concept of goal specificity was investigated. Goal blurring and goal specificity are highly related. Goal blurring is the core category of the thesis, but there was no previous literature available about this managerial behaviour. Goal blurring leads to various levels of goal specificity, and specificity is a research concept already, making it possible to review literature of this very closely related concept.

"The idea of assigning employees a specific amount of work to be accomplished… is not new" (Latham & Locke, 1979, p. 69). Furthermore, while it is not a new concept, many different definitions and terminology exist to attempt to describe it. First, similarly to the concept of goals, goal specificity also has many related synonyms that have been used in various research, for example, goal clarity (Sawyer, 1992), explicitness (Klein et al., 1999) or its opposite, goal ambiguity (Anderson & Stritch, 2016; Steers, 1975).

Locke et al. (1981) define goal specificity as the "quantitative precision" of the objective. The impact of goal specificity and difficulty has been presented in many research articles: specificity and difficulty are mentioned together in 53 studies. Although goal content was also investigated separately, in most cases, goal specificity was not the main focus of the investigation. Locke also states that quantified goal specificity regulates performance and reduces variance if the individual can control their performance (Locke, 1996). The relationship between goal difficulty and specificity has been proven to increase performance in many cases (Wood et al., 1987). However, for more complex tasks, the moderating effect has been seen to decrease with increased task complexity (Wood et al., 1987).

As a related concept, role clarity has also been investigated and has been found to correlate with increased effort (Steers, 1975). Chun and Rainey (2005) explored goal ambiguity as an

expression related to goal specificity in US federal agencies. They established various forms of ambiguity, including mission comprehension ambiguity, directive goal ambiguity, evaluative goal ambiguity, and priority goal ambiguity. The literature also provides guidance on measuring these types of ambiguity (Chun & Rainey, 2005). Mission ambiguity, for example, is intended to measure how employees understand the organisational mission, and it is measured through the use of the comprehension clarity of the Gunning-Fog Index. Directive goal ambiguity targets the way a mission is translated into goals, and it is measured by the "rule to law" ratio that compares the size of regulating regulations compared to internal regulations. Evaluative ambiguity targets how goals are interpreted in the evaluations, and it is measured by the ratio of subjective workload-related and objective result-oriented performance indicators. Priority goal ambiguity is defined as an indication of identified priority goals versus lower priority goals. It is measured by the number of long-term strategic goals and by the number of annual performance targets. Although the research on goal ambiguity in federal agencies is exciting and sheds further light on how goal specificity could be interpreted, it has limited practical use for the present study.

An early study in 1970 (Tosi et al., 1970) investigated management by objectives goal-setting successes within a US firm. It included specific questions on goal clarity and concluded that clear goals contribute to employee satisfaction. It further stated that for specificity, goals should be "clear, concise and unambiguous. Accurate in terms of the true end state or condition sought." (Tosi et al., 1970, p. 71). The study by Tosi et al. further confirms the positive effect of goal specificity on performance, although it provided no insight into the antecedents of goal specificity.

Sawyer defines goal clarity as "the extent to which the outcome goals and the goals of the job are clearly stated and well defined" (Sawyer, 1992, p. 134). Anderson and Stritch (2016) used Sawyer's definition, but only established three types of clarification: "low clarity", "do your best" and "high clarity". High clarity was defined as participants being given specific instructions on how performance is to be evaluated. As a result of the experiment, performance was seen to increase with the level of clarity. In many cases, goal clarity measures the perceived clarity of the subject as the path to goal attainment as opposed to the concrete goals based on the objective evaluation. In this study, a different approach was employed by measuring goal specificity based on quantitative measurements, although in the qualitative part of the research, managers' perceived goal specificity was used.

Klein and Wesson (1999) found that goal specificity has a relationship to goal commitment. In a meta-analytic study, they found that with r = .19, goal specificity is one of the distant antecedents of goal commitment, which is, in turn, a moderator of the goal difficulty–performance relationship (Klein et al. 1999). Previously, goal specificity had been formulated as explicitness, which was described as a "situational factor" that influences the attractiveness of goal attainment. In this research, the main focus was on the specific managerial behaviour of blurring employee goals instead of assessing the outcome of specificity (Hollenbeck & Klein, 1987). Regardless, many interviewees confirmed the positive effect of specific goals, where both increased motivation and performance have surfaced as a positive effect.

The importance of goal specificity might vary across cultures and is increasingly important for cross-cultural teams as it reduces the room for interpretation based on cultural differences (Locke & Latham, 2013). Cultural differences have implication for this study as it is drawing from an Eastern European example.

In the management by objectives literature, goals were defined as clear, accurate, consistent, within the competence, interesting (Tosi et al., 1970). Through examples, goals have further been described as a need to define the specific area of activity, the accomplishment expected as a performance level, and a deadline to meet these goals.

Goal specificity has been examined in terms of what specific goals mean when they are quantified. Specific one-point goals differ from range goals in terms of motivation (Scott & Nowlis, 2013). In the case of customer reengagement, for instance, researchers found that range goals are more motivating because the high end of the goal is an increased challenge while the low end increases the attainability of the goal (M. L. Scott & Nowlis, 2013).

As mentioned earlier, the goal–performance relationship is different for learning goals, where non-specific learning goals are more effective than specific performance goals in the absence of knowledge or ability or on an increased focus on knowledge acquisition. Otherwise, "tunnel vision" (Erhel & Jamet, 2019, p. 2) can occur as the individual focuses more on the performance goal than acquiring the required skills. Non-specific goals improving learning outcomes compared to specific goals were attested to in a study using computerised educational games (Erhel & Jamet, 2019). Related to education is the impact of specificity in problem solving and acquiring knowledge. A laboratory experiment with 36 university students concluded that specific goals help solve specific problems but are less effective in acquiring general knowledge that could be used in solving generic problems (Vollmeyer et al., 1996).

Participants with specific goals searched for solutions to solve the given specific problems, while participants with generic problems explored the issue more widely within the "rule space" (Klein et al., 1990; Locke et al., 1989). In a few studies, it was assumed that goal specificity has a moderating effect on the goal–performance relationship, although it was never stated explicitly. Locke et al. (1989) investigated the effect of specificity in relation to difficulty and found that goal specificity regulates the variability of performance. In other words, specific goals make performance less variable because individuals know the exact goal they are targeting and, therefore, the room for interpretation decreases (Edwin A. Locke et al., 1989). Other research conducted by Klein, Whitener and Ilgen (1990) investigated goal specificity as a quantitative variable controlled for difficulty. In a laboratory experiment with 162 college students, they found that – contrary to Locke et al. – specific goals relate to a higher level of performance when controlled for difficulty. In addition, they concluded that strategy mediated the relationship between goal specificity and performance, and also that specific goals caused lower levels of discrepancy between performance and goal. These results support control theory. Specificity allows individuals to assess the discrepancy between goal and performance and to take corrective action.

2.4.4 Goal Types Related to Goal Specificity Attributes

The effect of goal specificity depends on the type of goal that is being applied. Multiple goal types have been identified that all exert an effect on goal specificity. Table 7 summarises key goal types and their relationship to goal specificity.

Table 7: Literature concept matrix of goal types in relation to the goal specificity concept

	A. Outcome vs. process goals (Means vs. end goals)	B. Abstract vs. concrete goals (specific vs. non-specific goals)	C. Long term vs. short term goals	D. Attainment vs. maintenance goals	E. Mastery vs. performance goals	F. Conscious vs. subconscious goals	H. Creative vs. specific goals	Relationship to Goal Specificity
Aarts and Elliot, 2012 Fujita and MacGregor, 2012	x	x	x	x	x		x	outcome goals specify desired outcome, while mastery goals defined the way of achieving goals
Latham and Locke, 2006	x							Outcome goals usually specified better, while process goals are used for example learning goals
Latham, 1991		x	x					Multiple time points could be defined in order to increase specificity of the goals
Mento, Locke and Klein, 1992		x						
Stamatogiannakis, Chatopadhyay, and Chakravarti, 2010				x				Attainment and maintenance goals play a role how people evaluate discrepancy between current and desired state, there is no difference on specificity
Dweck, 1986					x		x	Performance goals are necessary more specific although less effective in case of more complex or learning goals
Seijts et al., 2004					x	x		Learning and mastery goals lead to higher performance than specific goals. Goal orientation played a role when the goal is vague
Latham and Piccolo, 2012						x		There was no relationship to goal specificity but in terms of how content specific was the subconscious stimulation
Locke and Latham, 2013					x		x	Performance goals are specific, while learning goals are focused on acquiring knowledge. Creative goals are less specific but lead to higher performance

Outcome vs. process goals are alternatively formulated as means vs. end goals (Aarts & Elliot, 2012; Fujita & MacGregor, 2012). Outcome goals are usually specific while process goals are more general in character and often contain no time limitation for their achievement, which gives more opportunity for interpretation. One type of outcome goal is performance goals (Latham & Locke, 2006). Performance goals, specifically those involving missing knowledge, have been found to be ineffective. This means that where no specific knowledge is required to perform a given task, it is better to set learning goals as opposed to performance goals. When I observed the corporate goals set for managers, both types of goals could be identified. Learning goals are often formulated as process goals as no specific outcome is set to accomplish them. During research, I have found that outcome goals tend to be highly specific as indicated in the existing research while process goals, including learning goals, are formulated by managers with limited specificity. It could reasonably be suspected that this is driven by the nature of these goals and not because the majority of managers are unaware of the correct method for setting learning goals.

In the specification of goals by Aarts (2012) and Fujita and McGregor (2012), it is asserted that there are levels of abstraction when defining goals. For example, the goal to follow a healthy lifestyle exists on a level of abstraction that does not help the subject to exactly define the meaning. Another definition used is specific vs. non-specific goals. In the case of specific goals, performance self-evaluation has been found to be better than in the case of non-specific goals (Latham, 1991; Mento, Locke, & Klein, 1992).

Another aspect of goal specificity is the timeline of the goal (proximal or distal) or the provision of sub-goals (Aarts & Elliot, 2012). Goals tend to be more specific if they are broken down into sub-goals or if they are more proximal. Furthermore, it has been found that having both proximal and distal goals can lead to better performance through increased self-efficacy, although the results are mixed (Latham, 1991). Distal and proximal goals were examined by Latham and Seijts (2011) who found that proximal goals provide more precise markers of progress therefore lead to higher performance.

The difference between attainment and maintenance (Stamatogiannakis, Chattopadhyay, & Chakravarti, 2018) goals lies in whether the goal has already been achieved and the employee needs to maintain that performance, or whether this is something that needs to be achieved and

is more than has been attained before. Attainment and maintenance goals have been investigated in this research and I found no relationship with goal specificity.

A distinction exists between achieving mastery (through learning) in a given subject or achieving a certain type of task outcome (Aarts & Elliot, 2012; Dweck, 1986). For people who already have the knowledge and skills to achieve their goals, setting specific and difficult goals is beneficial, but for those who do not have this knowledge or skill base, setting a challenging learning goal is more expedient (Seijts et al., 2004). This concept has been demonstrated in an experiment with 170 business school students.

There is a distinction between conscious and subconscious goals in terms of goal specificity. In a call centre environment, subconscious priming with content specific primed goals has been discovered to be able to increase performance. Although not significant in the number of calls (efficiency), performance was significantly higher in donor dollars collected (effectiveness) (Latham & Piccolo, 2012). This increased performance is accounted for by the employee's implicit need for performance.

Creative goals also act differently in regard to goal specificity as creative goals have been found to be difficult and specific goals less effective (Locke & Latham, 2013). I have not investigated these categories as there were no basis to evaluate secondary data based on creativeness.

2.4.5 Critical Review of Goal Specificity Literature

A systematic review of literature was conducted on the eleven articles which focused on the concept of goal specificity. A practical worksheet, provided by Okoli, was used to summarise the literature and concepts (Okoli, 2015). The theory landscaping review revealed the extant literature on goal specificity identified the nine concepts shown in Table 8.

Table 8: Literature concept matrix of goal specificity

	A. Performance	B. Variability of result	C. Goal difficulty	D. Significance	E. Goal desirability	F. Goal commitment and motivation	G. Goal progress	H. Knowledge acquisition	I. Job satisfaction	Relationship to Goal Specificity
Locke et al. 1989	x	x								B. Specificity reduces variability of result
Klein et al. 1990	x		x							A. Specificity increases performance C. Goal difficulty influences specificity
Anderson and Strick, 2016	x			x						A. Increased goal clarity improves performance D. Significance negatively impacts performance
Scott and Nowliss, 2013					x	x				E. Goal desirability and F. Goal commitment increased with range goals
Wallace and Elkin, 2018						x	x			F. Specificity increases motivation which in turn increase G. Goal progress
Holenbeck and Klein, 1987						x	x		x	F. Specificity increases goal commitment and subsequently increases motivation
Bipp and Kleingeld, 2008						x		x		F. Specificity increases goal commitment and I. Job satisfaction
Vollmeyer, Burns and Holyoak, 1996	x							x		A. Specificity increases performance H. Less effective in acquiring knowledge
Ethel and Jamet, 2019								x		H. Non-specific goals are more effective for learning outcome
Chun and Rainey, 2005	x									A. Goal ambiguity negatively influence four type of performance indicators
Burns and Vollmeyer, 2002								x		H. Specific goals led to better learning.

One of the first and most widely cited studies regarding goal specificity was conducted by Locke et al. (Locke et al., 1989). Through two experiments, they investigated goal specificity's influence on performance and the variability of the result: the first experiment concerned reaction timing and the second listed improvement opportunities for an undergraduate programme. These experiments set vague, moderately specific (range), and specific (exact target) goals. The experiment showed that no relationship between specificity and performance exists, but that specificity reduces the variability of the result. However, I believe that this experiment has little application to practical business. First, it simplified the definition of goal specificity to a simple definition stating goals as a range or as a specific number. Second, a laboratory experiment with university students in a short capability-based task is incomparable to the business goal setting environment. Third, the fact that variability declined with specific goals seems obvious because it was within the range of the individual's ability. In this case, fulfilling goals was neither physically exacting nor required an extensive focus or effort. Regardless of these observations, the general relationship between specificity and variability of performance (Figure 24) seems to be important and potentially applicable for my purpose, even though the conclusion that specificity does not influence performance was later contradicted.

Figure 24: Specificity – variability of performance relationship (based on Locke et al., 1989)

In the goal setting theory literature, goal specificity is commonly investigated together with goal difficulty. There are only a very few articles targeting goal specificity while keeping difficulty constant. It is also falsely assumed that goal setting theory states that goal specificity has a direct effect on performance. This was never mentioned in the original goal setting theory (Klein et al., 1990), where Klein et al. investigated specificity in relation to performance and task strategy. They found that goal specificity increases performance and that the subject reduces goal specificity in more difficult goals as a form of hedging.

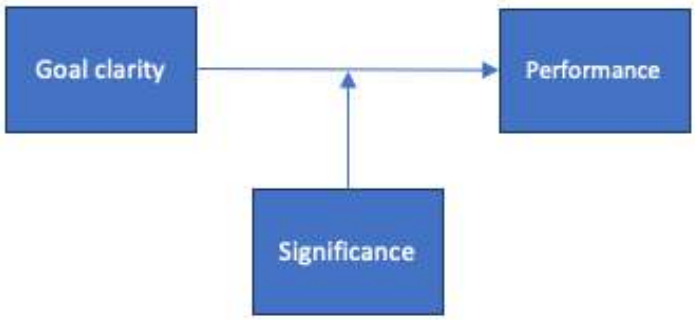
The specificity–performance relationship runs contrary to the findings of Locke et al. (1989). Klein et al. (1990) applied a similar definition and measurement of goal specificity as Locke et

al., i.e. either range or specific goals. The experiment was conducted with university students undertaking very simple capability type hand-eye coordination exercises which lack the long term, high stake, complex goal environment that is experienced in a corporate environment. Nevertheless, the relationship between goal specificity and performance was supported, as well as the inverse effect of goal specificity and goal difficulty (Figure 25).

Figure 25: Difficult, specificity and performance relationship (based on Klein et al., 1990)

In a laboratory experiment with 214 undergraduate students, Anderson and Stritch (2016) tried to understand the relationships between goal clarity, significance, and performance. Goal clarity was found to increase performance, but significance was found to actually negatively affect this relationship. Goal clarity in this case was perceived goal clarity as opposed to the exact definition and measurement of clarity (Figure 26).

Figure 26: Goal clarity–performance relationship (based on Anderson & Stritch, 2016)



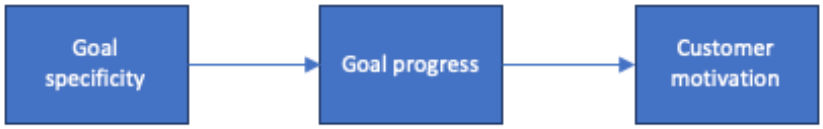
In a series of experiments, multiple types of task were examined for the impact of the types of goals used on customer goal reengagement (Scott & Nowlis, 2013). The experiments defined goal specificity as to whether the goal was a specific number or a high-low end range. Range goals were discovered to be better in achieving customer reengagement because range goals

afford lower attainability and higher challenge, therefore goal commitment also increases (Figure 27).

Figure 27: Goal specificity–customer engagement relationship (based on Scott & Nowlis, 2013)

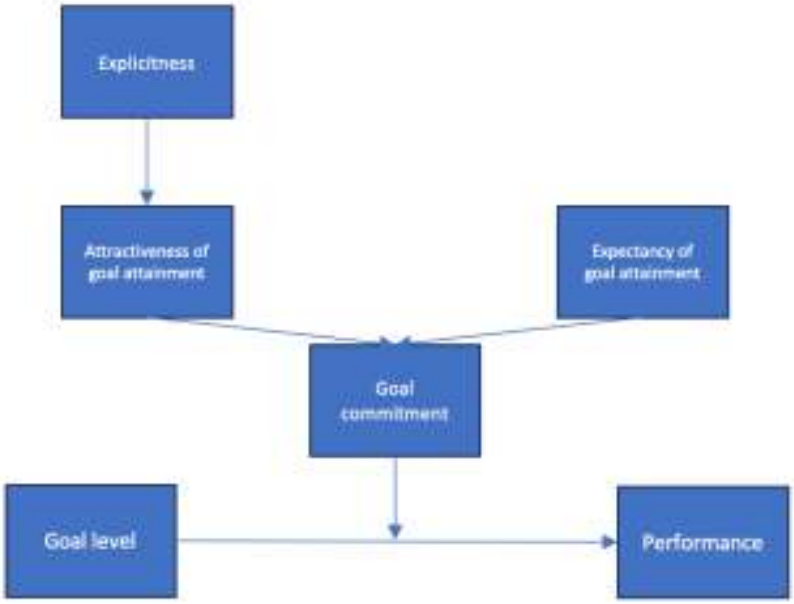
After surveying consumer personal goals, half of these goals were found to be non-specific, although they were at least as important as the specific goals (Wallace & Etkin, 2018). The authors of the study argue that both specific and non-specific targets have specific reference points: a specific goal's reference point is a specific end state, while for a non-specific goal it is the starting point. Based on multiple laboratory studies, the authors proved that goal specificity influences goal progress and that this goal progress influences consumer motivation (Figure 28). In other words, the reference point influences motivation as role progress changes. These findings are similar to other findings regarding goal commitment (Hollenbeck & Klein, 1987).

Figure 28: Goal specificity–customer reengagement relationship (based on Wallace & Etkin, 2018)



Hollenbeck and Klein (1987) investigated goal commitment in relation to other variables, which was carried out by mostly relying on historical empirical research. Goal commitment is related to goal specificity or, in their terminology, explicitness, where explicitness is a situational factor affecting the attractiveness of goal attainment, which in turn influences goal commitment (Figure 29). Goal commitment is one of the earliest defined moderators of the goal–performance relationship. In a separate experiment, Bipp and Kleingeld (2008) replicated the measurement of goal specificity in Germany and found that goal clarity had a similar result when related to job satisfaction (0.03) and to goal commitment (0.34).

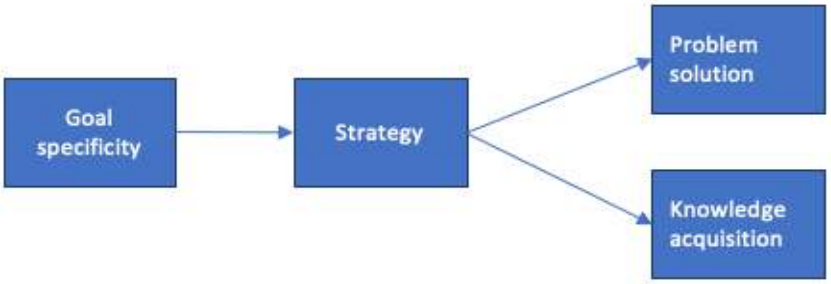
Figure 29: Explicitness–goal commitment–performance relationship (based on Hollenbeck & Klein, 1987)



In an laboratory experiment into the relationship between specificity and strategy use, Vollmeyer, Burns and Holyoak (1996) found that while specific goals are more successful in achieving better performance, they are less supportive in encouraging learning overall rules or in acquiring knowledge (Figure 30). Their definition of goal specificity is quite interesting as they have defined goals as non-specific if targeted other than towards achieving an end state. This definition does not correspond to the specificity definitions used by Locke et al. (1989). In their experiment, participants tasked with non-specific goals were found to be better at acquiring general knowledge. The task in these experiments, similar to other laboratory experiments, is different from real-life business tasks: laboratory experiments tend to be short term, do not require significant investment, effort, or learning and are also time limited, whereas business tasks are more complex and involve other capabilities besides problem solving, for example, interpersonal relationships or negotiations. They also tend to require effort over a longer period of time and different capabilities can be substituted for effort or, due to the time horizon, could be learned or acquired. The implications of these studies are important to business environment as many of the employee goals include learning goals or goals that requires employee to acquire knowledge in certain areas. Above studies have been extended and confirmed by Burns and Vollmeyer (2002). The researched showed that in case of nonspecific goals, problem solvers increased the use of hypothesis testing. In case of specific goals, goal directed behaviour increased and after an initial exploratory phase they were more

focused on reaching the desired outcome. Interestingly that initial exploratory phase was similar in case of both specific and nonspecific goals.

Figure 30: Goal specificity–strategy relationship (based on Vollmeyer et al. 1996)



In a learning environment, specific goals are less effective at solving generic problems and in transferring knowledge. This is because specific tasks lead to an increased cognitive load and result in the selection of a "means-end-strategy" (Vollmeyer et al., 1996) as shown in Figure 31. Similar results were achieved by Erhel and Jamet (2019) in laboratory experiments with undergraduate students. They proved that non-specific goals increased learning outcomes as opposed to specific goals. Conclusions from these experiments are less applicable to this thesis but nevertheless offer valid additions in the understanding of the concept of goal specificity.

Figure 31: Clarity–strategy–performance relationship (based on Vollmeyer et al., 1996)

Goal ambiguity, the opposite of goal specificity has been investigated by Chun and Rainey (2005). Authors identified various dimensions of goal ambiguity: mission comprehension ambiguity, directive goal ambiguity, evaluative goal ambiguity and mission priority goal ambiguity. In case of federal workers, based on the National Partnership for Reinventing Government survey they have concluded that goal ambiguity negatively impacts all forms of performance indicators defined in the survey (Figure 32).

Figure 32: Goal ambiguity - performance relationship (based on Chun & Rainey, 2005)

2.4.6 Assessment Methods for Goal Specificity

The assessment of goal specificity is not well developed in the literature as only a generic definition exists on how goals can be assessed/measured, as a performance standard or quota, minimum expectation, deadline, or budget (Locke et al., 1981). In most cases, goal specificity is referred to in a continuum ranging from vague to specific (Latham, 1991) without further details on how measurements could be performed. Measuring goal specificity, however, can be established by considering different perspectives:

- the time perspective, such as outcome or process goals, where outcome goals are time bound since they require a specific time point in which the goal should be completed. Process goals, on the other hand, are more generic since they require no time limitation.
- the mathematical perspective, as mathematically defined goals using numbers and operators make goals easy to measure (Austin & Vancouver, 1996).

Range assessment

The first definition and measurement of goal specificity was provided by Locke et al. (1989) in the goal setting theory and subsequent studies. This methodology defined only three types of specificity: vague (no target defined); low specificity (target range defined); and high specificity (specific target number defined). Klein et al. (1990) also used a similar range of targets as a measurement of specificity. Their method defined a target number as a specific goal or range with a low and high end of the target, with the midpoint being the basis of measurement. Specificity was measured by the width of the target range multiplied by -1.

SMART definition and assessment

SMART goals are first defined in a 1981 work and are ascribed to Doran (1981), who posited no earlier reference. After thus being defined, an easy to remember acronym was available that

could guide managers when setting employee goals and objectives. Although, SMART goals are in fact just another, more specific way of expressing the original specific and challenging definition provided by Locke and Latham. Though SMART as a concept is widely accepted and is practised by many organisations – as similar to the negative effect of utilising goal setting theory itself – there are also warnings over the use of SMART objectives (Bjerke & Renger, 2017; Day & Tosey, 2011). Regardless of use, the concept of SMART could provide the dimensions for measuring goal specificity: S – Specific; M – Measurable; A – Assignable; R – Realistic; T – Time bound. The separate components of SMART are supported by several articles which do so by arguing for the positive effects of each. For example, goal deadlines, i.e. time bound goals, improve the effectiveness of goals (Lunenburg, 2011), while the positive effect of goals with a measurable effect, i.e. having quantifiable components, are attested to by Locke et al. (1981). A case presented by Lawlor and Hornyak (2012), although without numerical support, states that using SMART (specific) goals can improve student performance in a classroom setting, which provides further evidence for the practical knowledge and application of SMART in a business setting.

Questionnaire assessment

Locke and Latham developed a 53 item questionnaire, which was later analysed, that included goal attributes such as goal specificity and difficulty, other moderators and, most importantly, the effect of goal setting (Lee, Bobko, Christopher Earley, & Locke, 1991). While there was no specific measurement of goal specificity, two questions covered goal rationale and goal clarity. The following questions were used to assess goal clarity, although only the first two questions can be considered as a measures of goal specificity (Lee et al., 1991):

- I understand exactly what I am supposed to do in my job.
- I have specific, clear goals to aim for in my job.

There is a further slightly modified version of the original questionnaire that includes the following two questions regarding goal specificity (Bozkurt, Bektas, Ahmed, Kola, & Yurtkoru, 2017):

- My boss clearly explains to me what my goals are.
- I have specific, clear goals to aim for in my job.

In research by Tosi and Carroll (1968), multiple questions were used to measure the clarity of goals. These questions, similarly to those mentioned above, targeted participant evaluation of understanding goals, although only one of the five goals was actually testing goal clarity as opposed to importance or participation:

- To what extent were your performance goals clearly stated with respect to the results expected?

The questionnaires assess how the employee feels and thinks about their goals as opposed to the goal itself. They do not provide guidance on how to construct a measurement of goal specificity for secondary raw data.

Other approaches

An interesting approach to assessing goal specificity comes from an experiment with students (Locke, 2019). Canadian college students were asked to write about their future goals for two hours, those who participated performed better academically than those who did not, where the mediator was the number of words written. This research could have implications for current research, as writing about one's own goals could bring about a beneficial effect, with employees writing their own goals to be later verified by managers. Another aspect of measurement could be derived from the measurement of goal commitment. Goal commitment is an important moderator of goal performance through a mechanism of understanding and comparing goal level to ability and personal goals (Locke et al., 1988). Goal commitment could be measured directly through asking questions, indirectly by comparing goal level to personal goal, and by measuring inference from performance. Although not researched directly in this study, specificity influences commitment by enabling an individual to perform the comparison and assessment regarding the difficulty of the goals. In the goal commitment model (Locke et al., 1988), goal specificity is not mentioned as an external, internal, or interactive factor of cognitive processing, although it could be argued that without specificity the assessment of goal difficulty could not be performed.

2.4.7 Methodologies Applied in Goal Specificity Research

Most of research in the field of goal setting has been undertaken with laboratory experiments (Locke, 1996) and not in real business settings as shown in Table 9. These experiments

included tasks that were short term and based on capability (e.g. eye-hand coordination). The assessment of goal specificity in these experiments varied between perceived goal specificity and numerical measurement of goal specificity.

Table 9: Study summary

	Research settings	Task assignment		Specificity assessment		Location	Participants
	Laboratory	Short term	Capability	Perceived	Numerical		
Locke et al. 1989	x	x			x	US	Students
Klein et al. 1990	x	x	x		x	US	Students
Anderson and Strich, 2016	x	x	x	x		US	Students
Scott and Nowliss, 2013	x	x			x	US	Students
Wallace and Etkin, 2018	x	x			x	US	Students, employees
Holenbeck and Klein, 1987				x		n/a	n/a
Bipp and Kleingeld, 2008				x		Germany	Employees
Vollmeyer, Burns and Holyoak, 1996	x	x	x	x		US	Students
Erhel and Jamet, 2019	x	x		x		France	Students
Chun and Rainey, 2005				x		US	Federal employees
Burns and Vollmeyer, 2002	x	x	x	x		US	Students

This is especially true for the research into general goal setting, where hundreds of experiments have been conducted in universities with the help of students. In these experiments, students were given a task to complete and, based on observations and participant surveys, the researcher drew conclusions. During each experiment, only certain aspects of goal setting were tested and developed. The practical application and validation of goal setting could be improved if more field experiments are conducted (Austin & Bobko, 1985). There are three potential shortfalls of laboratory experiments to consider:

- Time effect is related to the short time span of laboratory studies in contrast to real-life applications that typically span one-year cycles.
- Reciprocal causality addresses reverse causality in a longer time period.
- Performance criteria in laboratory settings usually measures criteria that could be different in a real-life setting (Austin & Bobko, 1985).

In the present thesis, the subject is approached differently by relying on real life, corporate primary interview data and secondary objective data to draw conclusions on goal specificity. The secondary data obtained is that of the real goal definition of real employees in a real-life setting.

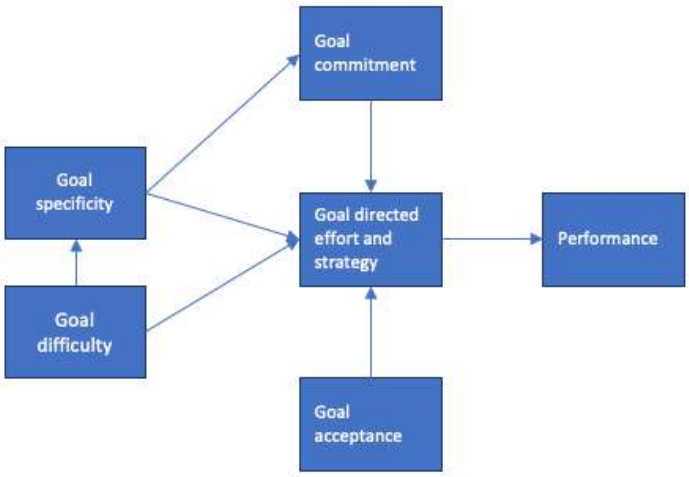
2.4.8 Synthesis of Theory Landscaping Review

Based on the literature review presented above, the following conclusions can be drawn:

1. Goal setting research is vast, although mostly focused on the goal–performance relationship and very limited literature exists regarding the antecedents of goal specificity.
2. Goal specificity is seldom investigated independently. Even then, it has been done in an overly simplified manner. This lack of attention contradicts the fact that goal specificity is an important moderator of the goal–performance relationship.
3. Most research is based on laboratory experiments with simplified definitions and measurement of goal specificity that cannot be applied to managerial practice.
4. No definition or measurement has been established for focusing analysis on the specificity of written employee goals.
5. Current research defines some consequences of goal specificity, but no research has focused on the antecedents (factors affecting) of goal specificity.

From the theory landscaping review, I proposed using a nomological network of identified concepts and their relationship as applied to non-learning goals (Figure 33).

Figure 33: Goal specificity nomological network



As stated above, this framework is a synthesis of the literature applicable to this research. Unfortunately, most literature deals with the goal specificity–performance relationship with no input that can be considered as a driver which influences goal specificity in the first place. Only

goal difficulty has been stated as a precedent to goal specificity (Klein et al., 1990). In addition, in the case of learning goals, goal specificity influences the goal–performance relationship differently than performance goals.

2.5 Recent update of literature search

On July 7, 2021, I have rerun the EBSCO searches as described in this chapter to include recent articles published since the original search:

TITLE-ABS-KEY ("Goal setting") AND (LIMIT-TO (PUBYEAR , 2021) OR LIMIT-TO (PUBYEAR , 2020)) AND (LIMIT-TO (SUBJAREA , "BUSI"))

TITLE-ABS-KEY ("goal specificity") AND (LIMIT-TO (PUBYEAR , 2021) OR LIMIT-TO (PUBYEAR , 2020))

As a result, 662 and 6 documents were identified from the years 2020 and 2021. The complete list of articles was reviewed (scanned), and related articles were selected. A total of 7 articles were reviewed in detail. As a result of the review, no additional information was obtained from recent research that would impact the conclusion of the thesis.

A recent article by Gogoi and Baruah (2021) investigated the perception of goal setting with employee outcomes in Indian public sector enterprises. They have found that goal specificity positively impacts employee outcomes such as job performance, satisfaction, employee engagement, and motivation. Goal clarity had the most substantial positive impact among other factors such as goal rationale, efficacy, supervisor support, reward, etc.

Also, in the case of the public sector, Jong and Faerman (2020) investigated the relationship between transformational leadership and goal specificity and between transactional leadership and goal specificity. They hypothesized that goal specificity is positively related to empowerment. Furthermore, they found the goal specificity mediates the relationship between leadership and psychological empowerment. The study's implication highlights the importance of goal specificity in the public sector to improve employees' feelings of psychological empowerment.

Van Lill, Roodt, and de Bruin (2020) add to the general goal setting research by investigating managerial goal-setting style and employee goal commitment. They examine managerial goal-setting style on two dimensions: intellectual careless/competent and cold/warm dimension related to the inclusiveness of managerial goal setting. Furthermore, they have found that the

managerial goal-setting style is related to employee commitment. This study could have an implication on this thesis as the managerial goal-setting style and its potential impact of goal specificity on other elements of the blurring of employee goals. In addition, the authors reference informational and interpersonal justice related to the goal commitment of the employee. For further research, the managerial goal-setting style could be investigated concerning the blurring of employee goals.

The relationship between employee satisfaction and progress towards minimum and maximum goal standards was examined (Giessner, Stam, Kerschreiter, Verboon, & Salama, 2020). Since in previous literature goal specificity had been approach similarly as a range goal with minimum and maximum range, this study could be an exciting addition to goal specificity research.

Research on the moderating effect of performance feedback was done by Itzchakov and Latham (2020). The research investigated the role of subconscious priming and performance as well as feedback and performance.

The positive effect of life goal setting and academic performance showed the importance of setting goals and defining strategies for achieving them (Schippers et al., 2020). The study investigated the academic performance of student groups who did and did not write about their goals. They found that groups that have writing about their goals achieved 20% higher academic performance. The study used the number of words written as one of the indicators of the level of involvement and found a higher level of involvement had a positive effect on performance. This thesis identified from extant literature that the number of words written is one of the indicators of the specificity of goals and showed the positive effect of goal specificity on performance.

Finally, a study by van Lent and Souverijn (2020) provided additional proof of the positive effect of setting goals. In an experiment, undergraduate students were instructed to set grade goals and found that students in that group performed significantly better than students in the control group.

2.6 Conclusion of Chapter 2

Chapter 2 summarises the broader context of performance management and motivational theories, presents detailed bibliometric analyses and offers insight into the literature through a theory landscaping review and critical analysis of literature. The chapter has shown that among the motivational theories, goal setting theory is the most influential theory directly related to

the thesis's subject, since the thesis provides an extension of the goal setting theory by expanding our knowledge on goal specificity. The proposition of goal setting theory formed the basis of many influential management theories and also provided a theoretical basis for performance management. The bibliometric analysis reviewed hundreds of pieces of literature in a gradually focused manner to cover the research field. From multiple bibliometric analyses, the key pillars of the research and new research directions have been identified. They provided the sources for the literature for the theory landscaping review. The goal-setting literature has been shown to be vast, although very little research is available on goal specificity and its antecedents. There is no research available on the managerial blurring of employee goals. The chapter summarised the nomological network of goal specificity and concluded there is a gap in the literature regarding employing existing new methodology into research on goal specificity. It also showed that goal specificity assessment could be further improved to provide guidance for assessing and measuring specificity based on secondary corporate data of written employee objectives.

The next chapter will now provide details on the applied research methodology and process of this thesis. It also presents how learnings from the literature review are integrated into the research process as one of the data sources for the grounded theory methodology.

Chapter 3. - Methodology

ABSTRACT

The purpose of Chapter 3 is to present to the reader the research methodology of this thesis. The chapter has five main parts: the epistemological posture for the thesis, the research design, the qualitative investigation method, the quantitative investigation methods and the theory development. Critical realism is the epistemological posture of the author of this thesis. Mixed grounded theory has emerged as the research method which best fits the researcher's epistemological posture, the research setting and the subject. Interviews, the company's performance management database, and literature serve as the sources of data for the research. The qualitative investigation uses primary data from 40 managerial interviews to serve as the basis of the theory. The quantitative investigation employs multiple approaches to identify the independent variables affecting the emerging theory about goal specificity. All data sources, including literature, qualitative and quantitative analysis, are used to synthesise the theory.

3.1 Introduction

Chapter 3 summarises the researcher's epistemological stance (critical realism), the overall inductive research approach (grounded theory), as well as the research design (mixed grounded theory). The chapter also provides a detailed description of the research method followed in the qualitative and quantitative investigations. Figure 34 present the major parts of the chapter including the content of each part.

Figure 34: Content of Chapter 3

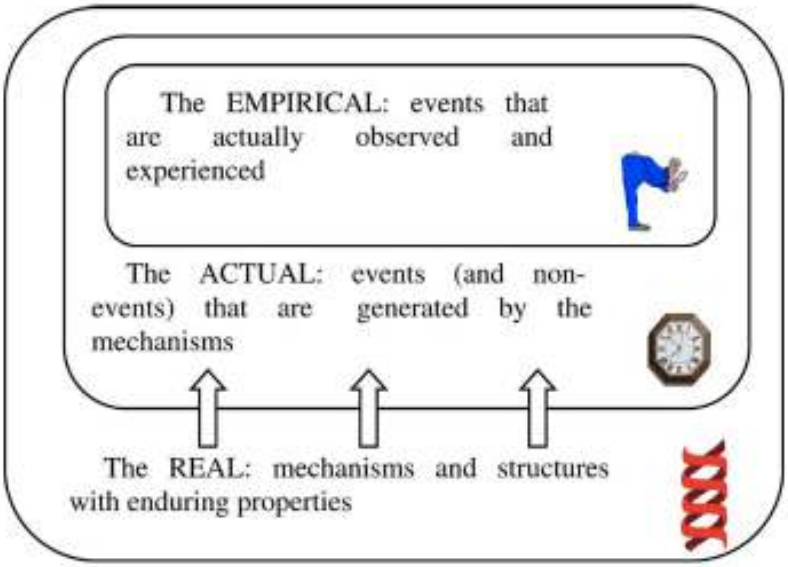
The selected epistemological approach for this thesis is critical realism. Critical realism posits that empirical observation and analysis provide no insight into the real mechanism behind it (Edwards, O'Mahoney, & Vincent, 2014). Research should try to understand the reality behind the facts. Aligned with the critical realist approach, mixed grounded theory research design is selected for this thesis as this is the best fit for the epistemological posture, research subject, and research setting. I used primary qualitative data collected through interviews, with secondary quantitative data supplied by the investigated company. The literature is also used as a data source. The qualitative investigation part of this research was based on 40 unstructured interviews conducted with company managers. Interviews were coded in multiple rounds, and mind maps were drawn. The analysis of these interviews revealed that maintaining evaluation flexibility is the main concern of managers. Managers achieve evaluation flexibility by blurring employee goals. For the research's quantitative investigation, I had access to the written goals set for the employees at the firm's headquarters. This database was extended with information on employees, managers, and departments. For a proper analysis of goals, a measurement of goal specificity was developed based on the SMART goal principle. Multiple approaches were utilised when performing the quantitative analysis allowing for triangulation of statistical analyses. The IBM SPSS tool was used to investigate variables by applying descriptive and inferential statistics. An ANOVA analysis was performed to understand the correlation between the variables, and an ANCOVA analysis was used to understand the relationship between the independent and dependent variables. These results were further analysed with the SAS JMP automated model building tool and the use of a BigML machine learning algorithm to automatically seek out the model that is best for predicting independent variables. All methods led to the same results and identified independent variables with solid relationships to goal specificity. In order to explain and interpret the results, further interviews were conducted.

3.2 Epistemological Posture

Understanding a researcher's ontological and epistemological position is essential because it has implications (possibilities and limits) for the research method and for the techniques that could be applied by the researcher (Edwards et al., 2014), although the relationship is not direct (Thietart et al., 2001). Researchers use different terms for epistemological posture such as worldview, paradigm or research methodologies (Creswell, 2014). In this research, the approach represents a critical realist approach. This approach maintains elements of positivist thinking, such as the belief in the existence of general laws, but it also holds elements of the

constructivist approach, especially those stating that reality is socially constructed (Edwards et al., 2014). In this research's context, the critical realist approach states that reality is influenced by social context. A critical realist approach posits that the social world cannot be enclosed in a laboratory but is instead an open environment in which many social and other factors exert an influence on the observed world. In this approach, as compared to positivist thinking, numbers have a value but do not represent the complex world and have no meaning without social understanding (Edwards et al., 2014). Edwards et al. assert that critical realism believes that "reality is a stratified, open system of emergent entities" (2014, p. 6), wherein entities are elements of the world that "make a difference". In this definition, an open system is one in which entities cannot be understood and studied in isolation. Emergence happens when entities amount to more than just their sum, just as an organisation is more than just a sum of its individual parts. When turning attention to the term stratified, the critical realist approach assumes that the distinction between the "empirical", the "actual", and the "real" worlds (Mingers, 2004) needs to be understood. For a critical realist, it is necessary to look beyond the observed world and find the actual causes of events, even when they are not in themselves observable. The three words as defined by Mingers (2004) and their relationship is presented in Figure 35.

Figure 35: The three domains of the real (Mingers, 2004)



As asserted by Vincent and O'Mahony, the purpose of critical realist research design is to "produce explanations about the essences and exercise of transfactual, hidden and often universal mechanisms" (2018, p. 206). The main objective in this research is to explain a

mechanism that is currently hidden in the performance management goal-setting process. Namely, the process of managers purposely blurring employee goals. I expect to find that this mechanism, once uncovered in the example of a specific company, could prove to be universal. As Ackroyd and Karlsson (2014) assert, the differentiated research purpose of extensive and intensive research calls for possibly different research methods. Extensive research focuses on the process in a particular case; intensive research focuses on patterns in a large population. As this research aims to uncover a mechanism in a particular context, an intensive research approach was chosen. A second criterion in assessing proper research design is related to the researcher's involvement, which in this case is detached since the researcher is observing from a distance and is not actively involved in the process. Based on this assessment, the proposed approach of the mixed grounded theory, which uses the case study method, is appropriate for the critical realist epistemological posture (Ackroyd & Karlsson, 2014). Critical realism employs a wide range of analytical methods; abduction and retroduction are considered the best approach (Vincent & O'Mahoney, 2018). When following the mixed grounded theory method, I expect to move from an initial concrete observation to a higher level of abstraction. This means that real observed events will be described in the theory as a relationship between concepts.

3.3 Overall Research Design

The applied research design is an inductive, mixed-method, exploratory study applying mixed-method classic grounded theory that includes quantitative analysis of secondary data and qualitative analysis of primary data (Creswell, 2014). In recent times, researchers have been "bridging the gap between qualitative and quantitative methods" (Vanderstoep & Johnston, 2009, p. 179) by combining both and therefore maximising the benefits of both. Using classic grounded theory with mixed data, or as it has been defined as "mixed grounded theory" (Johnson & Walsh, 2019), helped to accomplish these goals.

Mixed grounded theory is defined as follows (Johnson & Walsh, 2019, p. 11): "Mixed Grounded Theory is a research approach that includes the development of a Grounded Theory using qualitative and/or quantitative data and it uses elements, logics, and strategies from both grounded theory and multimethod research traditions." Based on the categorisation of mixed grounded theory methods, the current research could be considered a concurrent/parallel QUAL+QUAN research (Johnson & Walsh, 2019). To my knowledge, this research method

has not previously been used in research into the domain of goal setting and goal specificity. Table 10 summarises the previous literature selected for theory landscaping review and the proposed research approaches.

Table 10: Comparison of past (literature) and proposed research approach on goal setting (based on the articles selected for theory landscaping review)

	Past research (literature)	**Present research**
Focus	Goal–performance relationship	Goal specificity construct
Definition	Goal specificity–difficulty defined together	Goal specificity only
Primary method	Laboratory experiments with mostly university students (8 out of 11 research)	Grounded theory, mixed research: - Quantitative data analysis with real corporate data - Qualitative research with interviews - Bibliometric analysis and literature review
Task	Specific "capability" type tasks	Corporate assignments requiring multiple capabilities
Time horizon	Short assignment	Longer, usually one year
Results	Always measurable	Mixed
Subjects	Students	Employees

The applied research method is inductive and exploratory. The data collected from the participating corporation was analysed. No hypothesis was established beforehand about a managerial behaviour that has not already been extensively researched.

3.3.1 Classic Grounded Theory

Classic grounded theory methodology was employed because I intend to develop new perspectives on well-researched areas with links to practice (Sousa & Hendriks, 2006). Grounded theory is the most widely used qualitative method (Bryant & Charmaz, 2007), although there has been a history of using grounded theory with quantitative or mixed data. The origin of grounded theory stretches back 55 years to the initial empirically-based publication of *Awareness of Dying* in 1965 (Glaser & Strauss, 1965) and Glaser and Strauss' subsequent seminal book (Glaser & Strauss, 1967). Since this time, grounded theory has come to be used across various disciplines as a collection of methods that can accommodate diverse epistemological views (Bryant & Charmaz, 2007). The grounded theory method's four pillars have been consistently applied in this research (Walsh et al., 2020): all is data, emergence, constant comparative analysis, and theoretical sampling. Although classic grounded theory is mainly utilised by qualitative researchers, mixed-method or pure quantitative-method applications have emerged. Regardless of the data used, it is the principle of classic grounded

theory that all types of data could serve as a basis for analysis. It could be qualitative, quantitative, or mixed as long as it serves the basis or "ground" to base the theory on. In the present research, both quantitative and qualitative data are used. Qualitative data were obtained in the form of interviews, quantitative data in the form of secondary data contained within the company's employee and performance management system. The applied research method takes interviews as the primary source for the emergence of its concept, while the quantitative data add new information to the qualitative analysis by constantly comparing results. In addition, the bibliometric analysis and literature also serve as a data source. As such, a literature review was conducted during the research, but only after the qualitative interviews had been conducted and the main concern and core category had emerged. The initial research subject or core category emerged through 40 interviews conducted with managers from throughout the organisation. Since the core category had not previously been determined, the interviews were semi-structured. The question/subject given to interviewees was simply an assessment of the company's performance management practices. After conducting several interviews, the managers' main concern of maintaining the evaluation flexibility of employees and the related core category of the blurring of employee goals emerged. Additionally, several related concepts were addressed during the interviews and which provided the basis for further research. No preconception would have influenced the emergence of the main concern and core category. For example, the literature search was conducted later in the process, there was no specific research question, nor a predefined sample for data acquisition or interviews, etc. (Holton & Walsh, 2017). Grounded theory aims to conceptualise from the initial data towards theoretical concepts, and it is accomplished by using constant comparative analysis. In other words, it means that all instances of data are conceptualised and compared to previously collected and conceptualised instances. Constant comparative analysis and conceptualisation are achieved by applying different levels of coding and are carried out until saturation of the concept is achieved. Achieving saturation occurs when new occurrences of data do not yield new additions to the theoretical concept (Holton & Walsh, 2017). Theoretical sampling implies that the sampling of data continues until saturation is achieved, it is directed by the emerging theory, and it is not predefined. Theoretical sampling has several advantages. It directs attention and works towards an emerging theory, reduces wasted research work, and provides sufficient analysis and data to substantiate the elements of the theory.

3.3.2 Overall Research Process

Using grounded theory assumes that no fixed research process is established at the beginning of the research. Instead, the research is approached flexibly where the research steps are driven by the emergence and saturation of the theory. I approached the process similarly within this research. However, the eventual research process produced a "logical" order as I progressed through the research by indicating periods when the most specific research steps were conducted. Table 11 presents details of the research process followed. The research is based on three main data sources: literature review, qualitative analysis and quantitative analysis. Qualitative analysis serves as the core to identify the main concern and core category. It also provides the basis for developing the first version of the theory. Qualitative analysis provides further details for the theory and also confirms some of the findings of the qualitative analysis. Later, the literature review was integrated as an additional data source.

Table 11: Research process (based on Walsh et al., 2020)

<table>
<tr><td rowspan="13">Research timeline</td><td>Literature review (Chapter 2)</td><td colspan="2">Qualitative investigation (Chapter 4)</td><td>Quantitative investigation (Chapter 4)</td><td>Outcome of the grounded theory process (Chapter 5)</td><td rowspan="13">Conceptual memoing
Constant comparison</td></tr>
<tr><td colspan="5">Definition of research field: Performance management</td></tr>
<tr><td>Motivational theories and performance management</td><td colspan="2">-</td><td>-</td><td>-</td></tr>
<tr><td rowspan="5"></td><td colspan="2">Organizing interviews</td><td rowspan="2"></td><td rowspan="4"></td></tr>
<tr><td>Interview guides</td><td rowspan="4">Conducting interviews (40)</td></tr>
<tr><td>Open coding</td><td>Collecting of company performance management data
Cleaning of data, defining measurement of goal specificity</td><td>Outcome 1: Main concern</td></tr>
<tr><td>Selective coding</td><td>Descriptive statistics</td><td>Outcome 2: Core category</td></tr>
<tr><td>Theoretical coding</td><td>Statistical analysis of data using IBM SPSS, SAS JMP and BigML</td><td>Outcome 3: Concepts related to core category</td></tr>
<tr><td>Bibliometric analysis of goal setting and goal specificity</td><td colspan="2">Results of the qualitative analysis</td><td>Synthetizing results of the quantitative analysis</td><td>Outcome 4/5: First level of synthetizing and rough outline of model</td></tr>
<tr><td>Theory landscaping review</td><td colspan="3">Clarifying interviews (3)</td><td>Outcome 6: Integrating theory with literature</td></tr>
<tr><td>Review of literature of related concepts</td><td colspan="3">-</td><td>Outcome 7: Further conceptualization and finalizing thesis</td></tr>
</table>

Grounded theory principles and the content development process were followed along the research process producing outcome as stated by Walsh et al. (2020).

3.3.1 The Investigated Firm

The thesis was completed based on an agreement with a multinational financial services firm located in Budapest, Hungary. The firm operates in ten countries and has over 30,000 employees. The firm's headquarters are located in Budapest where it employs close to 3,000 people. The firm itself was selected based on convenience sampling. I had an ongoing consulting engagement with the company and the company was interested in participating in the research. For the qualitative investigation, 40 interviews were conducted with company managers at the headquarters. The interviews were conducted in the Hungarian language; notes were also taken in Hungarian. The notes were translated by Google Translate and corrected later by the researcher. Quantitative analyses were performed based on the anonymised performance management and employee database provided by the company. Quantitative analyses were followed up with additional three interviews to explain and test the results. The interviews were conducted in the autumn of 2019. The database reflects employee status and data as of October 2019.

3.4 Qualitative Investigation

3.4.1 Research Settings

I started this research with a general interest in the subject of performance management. To identify the main concern, based on the grounded theory approach, several interviews were conducted to allow the main concern and core concept to emerge at the beginning of the research process. Forty interviews were conducted with the company's managers during the months of October and November 2019. After the quantitative investigation was completed, a further three interviews were conducted in June 2020.

3.4.2 Qualitative Research Method

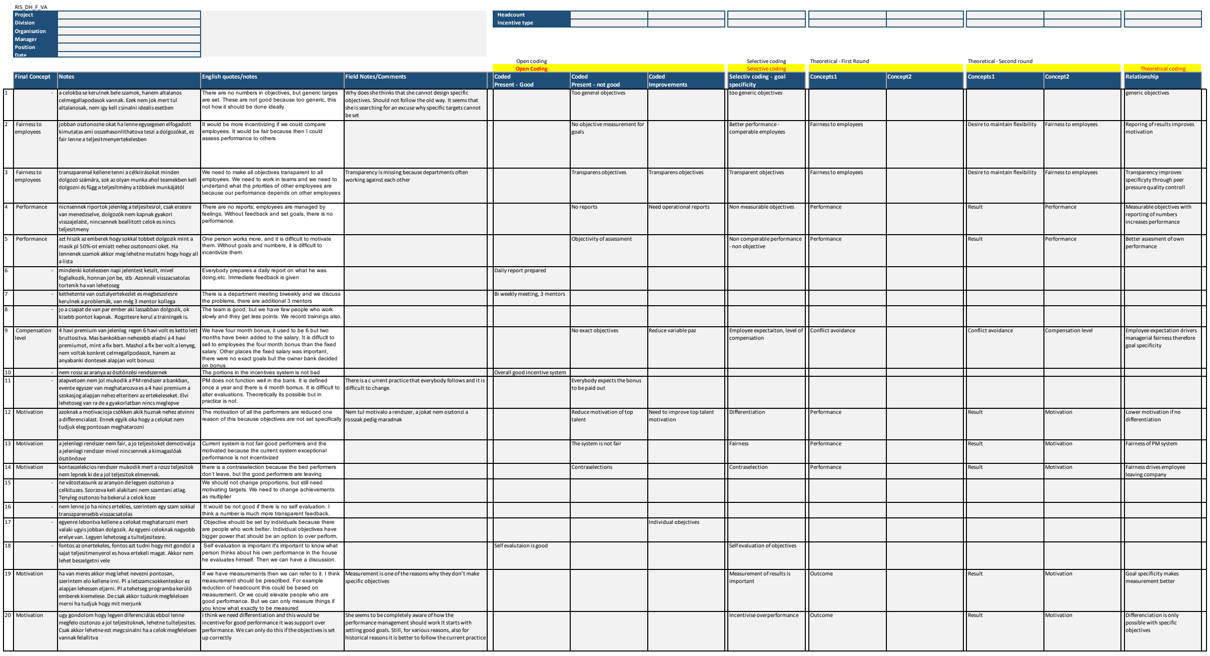
Interview participants were selected using convenience sampling. Without any further selection criteria being applied, those selected were available for interview within an allocated time period. Interviews lasted for one hour and were conducted on the company's premises. Interviewees were asked to share their views on the company's performance management system, and no further specific questions were asked. The interviewer only intervened to keep the interviews on track or to clarify specific comments. The interviewer made notes throughout

the interview. No recordings were made due to a cultural aversion to recording conversations and because, as noted in Heisenberg's uncertainty principle (Vanderstoep & Johnston, 2009), I wanted to cause minimal change in the behaviour of the interviewee. Instead, detailed notes were taken (Figure 35), with the most important themes recorded and later coded and summarised. Interviews served as a source for the qualitative analysis as a "new and compelling interpretation of text" (Vanderstoep & Johnston, 2009, p. 170). All interviews were conducted in Hungarian, notes written in Hungarian and coded in English. Key quotes were translated into English using Google Translate and then adjusted to the proper meanings.

After the first few interviews, managers' main concerns emerged, and the core category of managerial blurring of employee goals was identified. As a result, selecting interviewees became more directed and the questions more targeted as prescribed in theoretical sampling for classic grounded theory (Jones, 2009). The selection of interviewees was not totally random, nor totally directed (Walsh et al. 2020). I followed a mixed approach as I have tailored the interviewing process to accommodate availability and direction provided by theoretical sampling as much as it was practically possible. The following selection criteria were applied:
- Selecting participants with a suspected higher level of goal orientation (e.g., experience at General Electric or similar international companies which places importance in specific goal setting)
- Participants with a known formulated opinions on the shortcoming of the performance management system
- Representatives of more operational departments whose practice strict operational management
- Representative of both lower and higher-level organizational units
- Managers who were suspected to be able to explain the quantitative analysis result and re-interview them with more focused questions.

The directed selection of interview participants helped gain more insight into the concepts in theory and reach saturation quicker. However, despite the directed effort, the relatively large number of interviews ensured that the core elements of the theory were adequately saturated.

Figure 36: Illustration of an Interview note and coding



RIS_DH_F_VA

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount	
Incentive type	

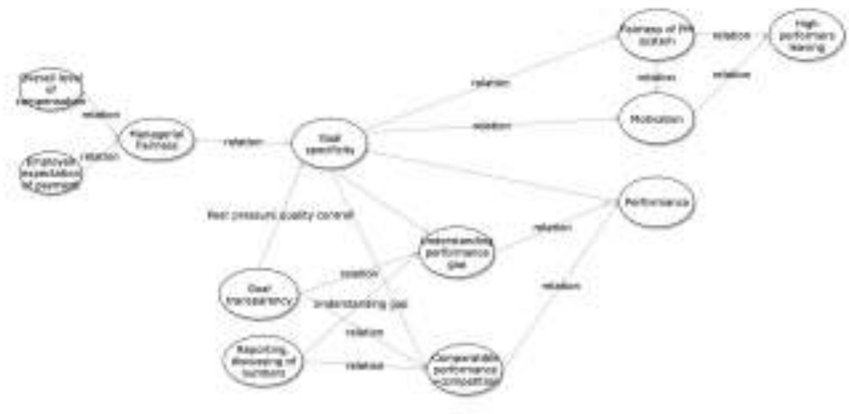
#	Final Concept	Notes	English quotes/notes	Field Notes/Comments
1	-	a celokba se kerulnek bele szamok, hanem altalanos celmegallapodasok vannak. Ezek nem jok mert tul altalanosak, nem igy kell csinalni idealis esetben	There are no numbers in objectives, but generic targes are set. These are not good because too generic, this not how it should be done ideally	Why does she thinks that she cannot design specific objectives. Should not follow the old way. It seems that she is searching for an excuse why specific targets cannot be set
2	Fairness to employees	jobban osztonozne okat ha lenne egysegesen elfogadott kimutatas ami osszehasonlithatova teszi a dolgozókat, ez fair lenne a teljesitmenyertekelesben	It would be more incentivizing if we could compare employees. It would be fair because then I could assess performance to others.	
3	Fairness to employees	transzparensé kellene tenni a célkiirásokat minden dolgozó számára, sok az olyan munka ahol teamekben kell dolgozni és függ a teljesítmény a többiek munkájától	We need to make all objectives transparent to all employees. We need to work in teams and we need to undertand what the priorities of other employees are because our performance depends on other employees	Transparency is missing because departments often working against each other
4	Performance	nicnsennek riportok jelenleg a teljesitesrol, csak erzesre van menedzselve, dolgozók nem kapnak gyakori visszajelzést, nincsennek beallitott celok es nincs teljesitmeny	There are no reports; employees are managed by feelings. Without feedback and set goals, there is no performance.	
5	Performance	azt hiszik az emberek hogy sokkal tobbet dolgozik mint a masik pl 50%-ot emiatt nehez osztonozni oket. Ha lennenek szamok akkor meg lehetne mutatni hogy hogy all a lista	One person works more, and it is difficult to motivate them. Without goals and numbers, it is difficult to incentivize them.	
6	-	mindenki kotelezoen napi jelentest keszit, mivel foglalkozik, honnan jon be, stb .Azonnali visszacsatolas tortenik ha van lehetoseg	Everybody prepares a daily report on what he was doing,etc. Immediate feedback is given	
7	-	kethetente van osztalyertekezlet es megbeszelesre kerulnek a problemák, van még 3 mentor kollega	There is a department meeting biweekly and we discuss the problems, there are additional 3 mentors	
8	-	jo a csapat de van par ember aki lassabban dolgozik, ok kisebb pontot kapnak. Rogzitesre kerul a trainingek is.	The team is good, but we have few people who work slowly and they get less points. We record trainings also.	
9	Compensation level	4 havi premium van jelenleg regen 6 havi volt es ketto lett bruttositva. Mas bankokban nehezebb eladni a 4 havi premiumot, mint a fix bert. Mashol a fix ber volt a lenyeg, nem voltak konkret celmegallpodasok, hanem az anyabanki dontesek alapjan volt bonusz	We have four month bonus, it used to be 6 but two months have been added to the salary. It is diffuclt to sell to employees the four month bonus than the fixed salary. Other places the fixed salary was important, there were no exact goals but the owner bank decided on bonus	
10	-	nem rossz az aranya az ösztönzési rendszernek	The portions in the incentives system is not bad	
11	-	alapvetoen nem jol mukodik a PM rendszer a bankban, evente egyszer van meghatarozva es a 4 havi premium a szokasjog alapjan nehez elteriteni az ertekeleseket. Elvi lehetoseg van ra de a gyakorlatban nincs meglepve	PM does not function well in the bank. It is defined once a year and there is 4 month bomus. It is difficult to alter evaluations. Theoretically its possible but in practice is not.	There is a c urrent practice that everybody follows and it is difficult to change.
12	Motivation	azoknak a motivacioja csökken akik huznak nehez atvinni a differencialast. Ennek egyik oka hogy a celokat nem tudjuk eleg pontosan meghatarozni	The motivation of all the performers are reduced one reason of this because objectives are not set specifically	Nem tul motivalo a rendszer, a jokat nem osztonzi a rosszak pedig maradnak
13	Motivation	a jelenlegi rendszer nem fair, a jo teljesitoket demotivalja a jelenlegi rendszer mivel nincsennek a kimagaslóak ösztönözve	Current system is not fair good performers and the motivated because the current system exceptional performance is not incentivized	
14	Motivation	kontaszelekcios rendszer mukodik mert a roszz teljesitok nem lepnek ki de a jol teljesitok elmennek.	there is a contraselection because the bed performers don't leave, but the good performers are leaving	
15	-	ne vátoztassunk az aranyon de legyen osztonzo a celkituzes. Szorzova kell alakitani nem szamtani atlag. Tenyleg osztonzo ha bekerul a celok koze	We should not change proportions, but still need motivating targets. We need to change achievements as multiplier	
16	-	nem lenne jo ha nincs ertekles, szerintem egy szam sokkal transzparensebb visszacsatolas	It would be not good if there is no self evaluation. I think a number is much more transparent feedback.	
17	-	egyenre lebontva kellene a celokat meghatarozni mert valaki ugyis jobban dolgozik. Az egyeni celoknak nagyobb erelye van. Legyen lehetoseg a tulteljesitesre.	Objective should be set by individuals because there are people who work better. Individual objectives have bigger power that should be an option to over perform.	
18	-	fontos az onertekeles, fontos azt tudni hogy mit gondol a sajat teljesitmenyerol es hova ertekeli magat. Akkor nem lehet beszelgetni vele	Self evaluation is important it's important to know what person thinks about his own performance in the house he evaluates himself. Then we can have a discussion.	
19	Motivation	ha van meres akkor meg lehet nevezni pontosan, szerintem elo kellene irni. Pl a letszamcsokkenteskor ez alapjan lehessen eljarni. Pl a tehetseg programba kerülö emberek kiemelese. De csak akkor tudunk megfeleloen merni ha tudjuk hogy mit merjunk	If we have measurements then we can refer to it. I think measurement should be prescribed. For example reduction of headcount this could be based on measurement. Or we could elevate people who are good performance. But we can only measure things if you know what exactly to be measured	Measurement is one of the reasons why they don't make specific objectives
20	Motivation	ugy gondolom hogy legyen diferenciálás ebbol lenne megfelo osztonzo a jol teljesitoknek, lehetne tulteljesites. Csak akkor lehetne ezt megcsinalni ha a celok megfeleloen vannak felallitva	I think we need differentiation and this would be incentive for good performance it was support over performance. We can only do this if the objectives is set up correctly	She seems to be completely aware of how the performance management should work It starts with setting good goals. Still, for various reasons, also for historical reasons it is better to follow the current practice

#	Open coding / Open Coding: Coded Present - Good	Coded Present - not good	Coded Improvements	Selective coding / Selective coding: Selectiv coding - goal specificity	Theoretical - First Round: Concepts1	Concept2	Theoretical - Second round: Concepts1	Concept2	Theoretical coding: Relationship
1		Too general objectives		too generic objectives					generic objectives
2		No objective measurement for goals		Better performance - comperable employees	Fairness to employees		Desire to maintain flexibility	Fairness to employees	Reporing of results improves motivation
3		Transparens objectives	Transparens objectives	Transparent objectives	Fairness to employees		Desire to maintain flexibility	Fairness to employees	Transparency improves specificyty through peer pressure quality controll
4		No reports	Need operational reports	Non measurable objectives	Performance		Result	Performance	Measurable objectives with reporting of numbers increases performance
5		Objectivity of assessment		Non comperable performance - non objective	Performance		Result	Performance	Better assesment of own performance
6	Daily report prepared								
7	Bi weekly meeting, 3 mentors								
8									
9		No exact objectives	Reduce variable paz	Employee expectaiton, level of compensation	Conflict avoidance		Conflict avoidance	Compensation level	Employee expectation drivers managerial fairness therefore goal specificity
10	Overall good incentive system								
11		Everybody expects the bonus to be paid out							
12		Reduce motivation of top talent	Need to improve top talent motivation	Differentiation	Performance		Result	Motivation	Lower motivation if no differentiation
13		The system is not fair		Fairness	Performance		Result	Motivation	Fairness of PM system
14		Contraselections		Contraselection	Performance		Result	Motivation	Fairness drives employee leaving company
15									
16									
17			Individual obejctives						
18	Self evalutaion is good			Self evaluation of objectives					
19				Measurement of results is important	Outcome		Result	Motivation	Goal specificity makes measurement better
20				Incentivise overperformance	Outcome		Result	Motivation	Differenciation is only possible with specific objectives

Interviews were recorded by taking notes and quotes of the most important concepts discussed by the interviewee. First, open coding was used to code interviews and, in order to differentiate concepts, coding was undertaken through the creation of two coding groups: positive and negative comments. The classification was based on the tone and context during the interview. This approach was used to differentiate the comments made during the discussion. The immediate categorisation was necessary since the same subjects were mentioned in both positive and negative lights by various interviewees. For example, some strategic goals were assessed as a positive goal type but also judged negatively by others. The open codes were sorted into more significant categories and then analysed. It was during this analysis that the main concern and core category emerged. The same coding was applied to both positive and negative comments to compare how the employees judged certain concepts. During open coding, 223 positive and 324 negative codes were used and, during analysis, they were grouped into six large categories. During the code analysis, large groups and subgroups were analysed for positive and negative comments. The balance of the comments indicated the sentiment of the managers regarding the subject, and the notes also provided more details regarding the specific elements discussed during the interview. After the main concern and the core category had emerged, the second round of coding, selective coding, was applied. In this selective coding round, only concepts related to goal specificity were recorded with 547 open codes

reduced to 247 selective codes related to goal specificity. These selective codes were further consolidated in multiple rounds. At the same time, each interview was mapped by a mind map tool to display the key concepts and their relationships. During theoretical coding, elements of theory and their relationship were recorded. In this round of coding, theoretical elements from the interviews and mind maps were consolidated. Additional code consolidation was performed, and the coded incidents were reduced to 193, with fewer concepts utilised by grouping relationships where possible. In addition, for each interview, the mind maps (Figure 37) were further simplified and reduced solely to the critical concepts and relationships related to goal specificity.

Figure 37: Example of an interview Mindmap



Since the grounded theory methodology states that data collection and analysis should continue until reaching saturation, further interviews were conducted at later phases during the research process. Therefore, after having completed the quantitative analysis, three further interviews were analysed using the same methodology. The purpose of these further interviews was to test and fully understand the concept emerging from the analysis. The additional three interviews were completed in June 2020. Interviews were conducted via Zoom due to the pandemic situation. Participants were selected based on convenience sampling. The interviews were recorded and transcribed.

3.5 Quantitative Investigation

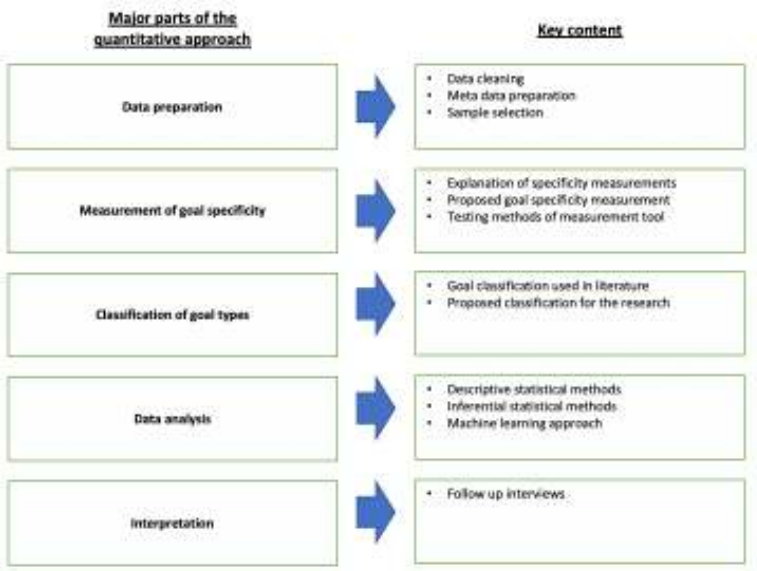
3.5.1 Research Settings

Quantitative analysis was completed based on the data provided by the same company. Access was provided to the performance management database which included the list of written employee goals for the employees at the company headquarters. Further data on employees, managers and the corresponding organisation was also provided by the company. Data download was saved in Excel format and analysed on the company's computer. Employee and manager data was linked to the corresponding employee goals. The data included 13,000 employee goals of 3,200 headquarters employees. All data was anonymised, but the department–manager–employee–goal relationship was preserved with the use of a random identifier. Before the quantitative analysis could be carried out, additional steps, including the definition of the goal specificity measurement, specificity scoring, and goal type categorisation, were performed.

3.5.2 Quantitative Research Method

The quantitative analysis followed five major steps: data preparation, measurement of specificity, goal classification, statistical data analysis and result interpretation.

Figure 38: Quantitative research process



3.5.2.1 Data Preparation

As part of the preparation, the database field metadata was defined, and the data was cleaned for data recording mistakes and missing and incorrect values. Simple random sampling (Lewis, Saunders, & Thornhill, 2009) was applied to the database by assigning random numbers to each record and then sorting these random numbers. From the total number of almost 13,000 goals, 5,542 were selected for scoring and analysis with a 2 % margin of error and a 99 % confidence level (Lewis et al., 2009). Since the other tables of managers, employees, and departments are at various aggregation levels, all instances where the aggregation of goals provides significant numbers were used. In the case of the goals table, scoring and classification required substantial effort and time. Therefore, the requirement to select a manageable sample size was important alongside the requirement to keep the margin of error level low. Since a quantitative analysis would also be performed on employee and manager levels, these had a lower population size: a sample size of 5,542 goals was created, which resulted in available data for approximately 2,280 employees with at least one rated objective and 345 managers who had at least one employee with one rated objective. With a 99 % confidence level and a 2 % margin of error, the available sample size sufficed. The resulting margin of error for different levels of analysis is presented in Table 12:

Table 12: Sample size calculation (based on https://www.qualtrics.com/blog/calculating-sample-size/)

	Goals	Employees	Managers
Original size	12,871	3,174	374
Confidence level	99 %	99 %	99 %
Margin of error	2%	2 %	2%
Ideal sample size	3,132	1,798	345
Sample size available	5,542	2,280	345

3.5.2.2 Assessment of Goal Specificity

To analyse the specificity of the written employee goals, they needed to be measured for specificity. Goal specificity scoring was performed by assigning a binary score to specificity attributes and then calculating the specificity score by adding the binary scores. The specificity score was used as a dependent variable during the statistical analysis.

Goal specificity broadly varies across existing studies within prevalent directions. One identifies goal specificity perceived by employees as “clear, concise and unambiguous. Accurate in terms of the true end-state or condition sought” (Tosi et al., 1970, p. 71; Seijts et

al., 2004). Another focuses on the numerical representation of goals as "quantitative precision" (Klein et al., 1999; Locke et al., 1989, 1981, p. 126; Scott & Nowlis, 2013), wherein the target is set as a specific number or a range of numbers. Existing research on goal specificity as perceived by employees measured the perceived goal specificity using survey questions. Since the basis of this research is the actual written form of the goals, this approach could not be used. Much psychological goal research defines specificity as the form by which a number is presented (Klein et al., 1990; Locke et al., 1989). In these cases, goals can be presented as a specific number or as a low–high end range. In practical management, however, a range is not commonly used when defining employee goals. It is more frequently used in specific commission structures when commission is directly linked to the achievement of a number and performance ranges are, therefore, defined with a linked payout percentage. In employee goals, it is more common to define a minimum expectation and leave the upper boundary open. In addition, the goal specificity, in this case, goes beyond setting target numbers. Therefore, the numerical approach could not be used for analysis. An additional exciting approach to goal specificity measures the length of the written form (Locke et al., 1988). In this case, it is assumed that the longer the written form, the more defined the objective is (where the number of characters measures length). Since measuring the number of characters in a written goal form is easily possible, this measurement was added to the dataset.

Although SMART (Doran, 1981) goals were presented only as guidance for managers, the main objective was to turn a psychological theory into management action. The acronym SMART equals the "specific and difficult" goals as stated in the original goal setting theory. According to the SMART definition, goals must be specific, measurable, assignable, and timebound. The component of "realistic" is related to the difficulty of the goals and thus falls outside this research's remit. Based on this definition, specificity can be defined as:

- The specific formulation of goals about what needs to be completed, so employees understand what is expected
- Measurable expected results – the measurement is provided when setting the goal
- Providing a time horizon for when the goal should be accomplished
- The exact definition of who is responsible for delivering the goal.

Based on the measurement options provided in the literature, it was concluded that there is no readily available complex measurement of goal specificity to assess written employee goals.

Only an approximate definition exists based on the SMART definition and the measurable character length of the written objective. In this research, measurement based on criteria similar to the SMART concept with the addition of goal length as a further alternative measurement is proposed. Evaluating the specificity of goals is thus proposed using the following criteria:

Specific: The goal itself defines precisely what the goal is in specific terms, i.e. those beyond generic definitions. The level of abstraction in how the goal is formulated should be minimal and generic terms should be avoided or, in other words, an exact measurement and definition should be provided. This ought to include what the goal is and how the goal is to be understood. For example, "manage customer satisfaction" is an abstract goal because it does not include any specifics, neither measurable nor a numeric objective. It is at a level of abstraction that leaves ambiguity in terms of what is expected, wherein ambiguity is present in both the verb "manage" and the object of "customer satisfaction".

A further example, "organise events", is also a generic definition of a goal that is not specific enough for evaluation. A more specific formulation of this goal would be to "organise monthly sales events". It is also important to provide differentiation to the role of the employee in achieving the goal. "Assisting", "supporting", or "participating" goals do not provide enough specificity about what the contribution of the employee is to be nor about how it is to be delivered. For example, "support xy project" neither specifies what needs to be done nor how it is to be achieved.

Numeric: Goals themselves should include a numeric definition of the desired end state. This could be an exact number or a range that does not influence the numeric formulation. To extend upon the previous example, "organise monthly sales events with a minimum participation satisfaction rating of 4.5" is posited as a numeric objective. The numeric objective could be described in the goal description or in a reference containing the exact measurement. For example, "as regulated in internal regulation xxx.xxx".

Measurable: In addition to a numeric definition, the object itself should also be measurable. It is not enough to merely have a numeric objective: participants should also measure the outcome of a goal. It is also possible that the objective is measurable but not defined (or defined but not measurable). For example, "preparing quarterly report to the required standard". Required standard is here generic because it does not provide guidance on the required numerical

objective. Neither is it measurable as the standard of reports is not measured when organisations leave the subjective evaluation to a manager. Measurement in this case refers to measuring the outcome, not measuring the action's timeliness: an outcome measurement can be volume, performance, quality, productivity, etc.

Timebound: An ideal goal will give a guide in terms of when the objective is to be achieved by. This can be a specific time period or deadline when the objective is to be delivered by or applied for the whole year-long period. Timebound goals are either detailed in the goal description, or a specific reference is provided to where the delivery deadline can be located, i.e. its measurement method.

The definition set was that the measurement of the above characteristics of specificity is binary and that it is to be considered fulfilled: (1) when the requirement is included in the written form of the objective or (2) a reference is provided to another document in which the objective is further defined. For example, a call centre employee's objective could be defined as to "deliver a call service level as defined in internal regulation xx/xxx". In this case, the measurement is not defined directly in the objective, but a reference is provided to a source in which it is defined. The four proposed goal specificity components could be combined into a joint score by adding the binary results. If a goal is specific, numeric, measurable, and timebound, then the combined *specificity score* is equal to 4. A multi-item measure is proposed as it is more reliable and provides better validity than a single-item measure, as shown in Figure 37.

Figure 39: Formula for calculating the combined specificity score

+ Specificity score (0,1)
+ Numeric score (0,1)
+ Measurable score (0,1)
+ Timebound score (0,1)

Combined Specificity score (0-4)

Example of a specific objective with a combined specificity score of four:
"Complete VHKR account opening transactions within 40 minutes with a minimum expected service level of 95 %."

Specific: The description of the objective is specific enough for the employee to precisely identify the expected activity.
Numeric: The objective includes a numerical definition of the target level (40-minute completion requirement and 95 % service level).
Measurable: Objective completion is measurable; although the measurement method is not strictly defined, it can be reasonably assumed that the company has a standard measurement system for this process.
Timebound: Although the objective does not include a reference for completion, this could be construed as a continuous, maintenance type objective, i.e. it could be reasonably assumed that the completion of the objective is expected throughout the year.

An example of a specific objective with a combined specificity score of 0.
"Development and coordination of CONDOR (system) integration."

Specific: The description is at a level of abstraction that does not allow the employee to understand what is expected of them (beyond a general description of the task).
Numeric: No numeric objective is used.
Measurable: The objective fails to provide information on how the completion or the success of the objective is to be or could be measured. Nor is a numerical or qualitative measurement provided.
Timebound: No detail is given by when the objective is to be completed nor is an indication provided that it is an ongoing task.

In addition to the above measurement, a field is included that measures a goal's character length. During statistical analysis, this measurement can also be verified against the specificity score. In this way, the length will be an independent variable, possibly influencing the dependent variable of the specificity score. It could also offer a valid measurement in addition to the proposed specificity measurement applied in the thesis. As a result of the proposed measurement methodology, Table 13 shows the fields which are to be added to the "Objective" data table:

Table 13: Specificity measurement fields added to the "Objective" data table

Field name	Type	Length	Explanation
Specificity	Binary, nominal	1	Specific yes/no

Numeric	Binary, nominal	1	Numeric yes/no
Measurable	Binary, nominal	1	Measurable yes/no
Time specific	Binary, nominal	1	Time specific yes/no
Combined Specificity	Numeric	1	Consolidated "specificity" measurement
Goal length	Numeric	3	Number of characters

To establish a new measurement, the new measurement must first be ascertained to be reliable and valid (Tharenou, Donohue, & Cooper, 2007). Reliability can be established if the measurement is said to be free of random error. Multiple methods exist to test the validity and reliability of measurement. Internal consistency reliability: Since the proposed measurement is a multi-item measurement, the use is advised of the Cronbach alpha coefficient (Tharenou et al., 2007) to measure how each item is related to each other. This is expected to have an alpha coefficient higher than 0.90. Test-retest reliability: To administer a test-retest of similar datasets, it is proposed to have various tests conducted by the same person scoring the dataset, based on the proposed measures. To measure the test-retest reliability correlation, the coefficient is calculated between the two measurements: Based on Corcoran and Fisher's (1987) criteria, the coefficient should be 0.80 for a strong, at least 0.71 for a good, or 0.51 for a fair reliability rating**.** Interrater reliability**:** As the proposed measurement is based on the rater's judgement, it could result in different measurement scores. To test the reliability of the measurement between raters, it is advised to have multiple persons rating the same dataset. After rating, reliability statistics can then be calculated by using a Kappa coefficient. The Kappa is expected to be higher than 0.8. Besides measuring reliability, validity should also be established for the new measurement. Validity is challenging to assess for measures established for a particular research project (Tharenou et al., 2007) as it requires multiple pieces of research or a considerable sample size. As such, testing for the construct, criterion-related, content, and face validity will not be conducted for the present study, but it is proposed for future research. Measurements for reliability are also proposed for subsequent studies. These tests were not performed because of the limited resources available but were proposed to be completed into a later phase.

3.5.2.3 Classification of Goal Types

The type of goal could have a significant effect on the specificity of the goal. Therefore, it has been decided to apply goal type classification to the dataset in order be able to investigate its impact on goal specificity. For example, learning goals have been investigated extensively in previous research (Aarts & Elliot, 2012; Dweck, 1986; Leggett & Dweck, 1988; Miller &

Weiss, 2015). It was asserted by many of the researchers that for learning goals, in particular, it is better to assign non-specific goals. Hence, if goal types can be categorised, it can be investigated if managers follow a different goal-setting approach depending on the categorisation.

The following categorisation could be recommended:

- **Outcome vs. process goals** (Austin & Vancouver, 1996) or means vs. end goals or master vs. performance goals (Aarts & Elliot, 2012). This definition can be used to categorise whether the goal defines the specific outcome to be achieved (outcome) or focuses on the means of achieving it (process).
- **Approach vs. avoidance** (Aarts & Elliot, 2012)**.** There is a significant distinction between approach vs. avoidance goals in psychological research, and, as such, this should be considered. They are both also present in goal setting practice and, although most goals are formulated as approach goals, there could be some instances when an employee is to avoid doing something or to avoid allowing something undesired to happen. For example, "keep error rate bellow x %" or "avoid being fined by the regulator". Although not conclusive in the management research literature, this could influence how goals are formulated and the specificity of a given goal. Therefore, it is proposed to include them in the research.
- **Attainment vs. maintenance goals** (Stamatogiannakis et al., 2018). Some authors assert a significant difference between whether the goal is to attain a level of performance or maintain something that has already been achieved. One could argue that there is a significant difference in the specificity of these two goal types. Characterising employee goals will allow this relationship to be explored in more detail.

The following characterisation is not used in this research, either because the extant literature showed a limited relationship to goal specificity or because it was not practical to apply the classification on the company dataset:

1. **Long-term vs. short-term goals** (Aarts & Elliot, 2012). This distinguishes between the time elements of goals. When observing real goals set for employees, this distinction does not provide an analysable definition. One interpretation, as provided by Aarts and Elliot, is whether the goal is focused on one time point or a period of time. This

distinction is also reflected in the definition of outcome or process goals and is therefore not proposed as a categorisation.

2. **Conscious vs. non-conscious goals** (Latham & Piccolo, 2012). It has been asserted that subconscious non-specific goals could deliver increasing results. Although this assertion has exciting implications for goal-setting research and managers, it cannot be assessed in this research.
3. **Creative vs. specific goals** (Locke & Latham, 2013). The authors assert that for creative goals, difficult and specific goals are less effective. However, since setting "creative" goals is not common in the specific case of the current research, it will not be included as a characterisation criterion.
4. **Abstract vs. concrete goals** (Aarts & Elliot, 2012) or specific vs. non-specific goals (Mento et al., 1992). In Aarts' specification of goals, he asserts that a gradation of abstraction necessarily exists when defining goals. For example, having the goal of a healthy lifestyle exists on a plane of abstraction that does not help the object to precisely define the meaning. Since the proposed goal specificity measurement includes how specific goals are, this further distinction does not make any meaningful contribution.

Based on the proposed methodology, each written objective was categorised as either an outcome vs. process, achievement vs. maintenance, or approach vs. avoidance objective based upon binary coding. This categorisation provided further opportunities to understand and analyse the goal data and to investigate if goal types play a role in specificity.

3.5.2.4 Quantitative Data Analysis

Quantitative analysis was performed with SAS JMP Version 15 and IBM SPSS statistical software by conducting descriptive, inferential statistics and multivariate regression. In addition to "traditional" statistical analysis, the BigML machine learning tool was used to verify results and provide additional insights. Analyses were conducted between December 2019 and May 2020. Since the thesis research was conducted in an exploratory matter, multiple approaches were used with different tools. The benefit of using different approaches is that it also provides a triangulation of the results giving a different perspective of the same phenomena. "The main idea of triangulation is to extend the research by using several methods, differing theories or multiple researchers" (Bryant & Charmaz, 2019, p. 170). The quantitative analysis employed the methods of ANOVA, ANCOVA using IBM SPSS, Fit model by SAS

JMP and BigML's machine learning algorithms to identify the variables with a meaningful relationship for goal specificity.

The first level of the descriptive analysis verified each variable independently to assess the range, distribution, central tendency (means, median, average), standard deviation, and variance. Each variable was logically assessed, provided there was a meaningful explanation for the use of the variable. Secondly, the correlation between any two variables was calculated to understand the association between the two variables by measuring the Pearson correlation coefficient (Vanderstoep & Johnston, 2009). The level of significance was also assessed through the measurement of the p-value. This resulted in a correlation matrix that helped to understand the relationship among multiple variables. For nominal variables, a cross-tabulation method was used that showed how one nominal value related to another nominal value. The inferential statistic chi-square was applied in this case (Vanderstoep & Johnston, 2009). When the chi-square has a p-value of less than 0.05, it can be inferred that there is a significant difference between the nominal values. The results were presented within a correlation matrix that includes independent and dependent variables with the mean and standard deviation for each variable. In the SPSS analysis, the ETA and ETA squared were calculated in order to assess the strength of the relationship between the two values. An ETA of 0.1–0.3 indicates a weak, 0.4–0.6 a median, and 0.7–0.9 a strong relationship. The ETA squared indicates what percentage of the variable influences the dependent variable. By using IBM SPSS software, a bivariate analysis was performed of the goal specificity score in relation to nominal and continuous variables: for nominal and ordinal variables, an analysis of variance (ANOVA) has been applied, and for continuous variables, a bivariate correlation was employed. ANOVA is a tool to test if there are significant differences in the mean among independent variables. ANOVA methodology has been applied by previous research on goal specificity (Austin & Bobko, 1985; Locke et al., 1989). An analysis of covariance was performed by using the ANCOVA methodology. ANCOVA is a mix of an analysis of variance (ANOVA) and an analysis of regression. The ANCOVA approach has also been used several time in goal setting research (Scott & Nowlis, 2013; Shalley, Oldham, & Porac, 1987). An ANCOVA analysis was performed by adding variables in various steps and then checking for the model's explanatory power. As a first step, variables were included that are nominal and that showed a significant relationship to the dependent variable. These were the organisation and outcome goal types. As a next step, all other variables were added one by one.

SAS JMP statistical software offers the function of automatically building models by using dependent variables and by the addition of independent variables. Using the standard least-squares method, the report run in JMP resulted in a list of variables, and an order of importance, for the model. JMP indicates the p-value showing the importance of the variable. A minimum 95 % confidence level is used to leave variables in the model. 1-P=confidence % to be included in the model. An R squared value is also shown in the model. Running a fit model resulted in an R squared value for the model of 0.64, which implies that the model did not predict about 36 % of the results. The model F ratio is less than 0.0001, indicating that the model is significant (Vanderstoep & Johnston, 2009). After removing those variables with a low p-value, the remaining model now includes the variables of objective length, manager's organisation level, employee work experience, number of employees, and organisation. This model has an R squared of 0.61.

To verify the results obtained from the IBM SPSS and SAS JMP statistical software, the objective dataset was uploaded into a BigML machine learning platform. Machine learning generalises from a set of data that can be used on another dataset. In this context, correlation is not equal to causation but can be considered as a potential sign of a causal connection. Irrespective of identifying a causal relationship, a machine learning model predicts the effects, not just the correlation, between variables (Domingos, 2012). BigML's OptiML feature works by evaluating multiple supervised learning models through the use of Bayesian parameter optimisation (BigML, 2018). In the first phase, it uses iterative parameter searches to evaluate a set of parameters and then performs a Monte Carlo cross-validation on those parameters. The optimal model search was conducted in two versions; firstly, by setting goal specificity as a numerical variable and, secondly, as a categorical variable.

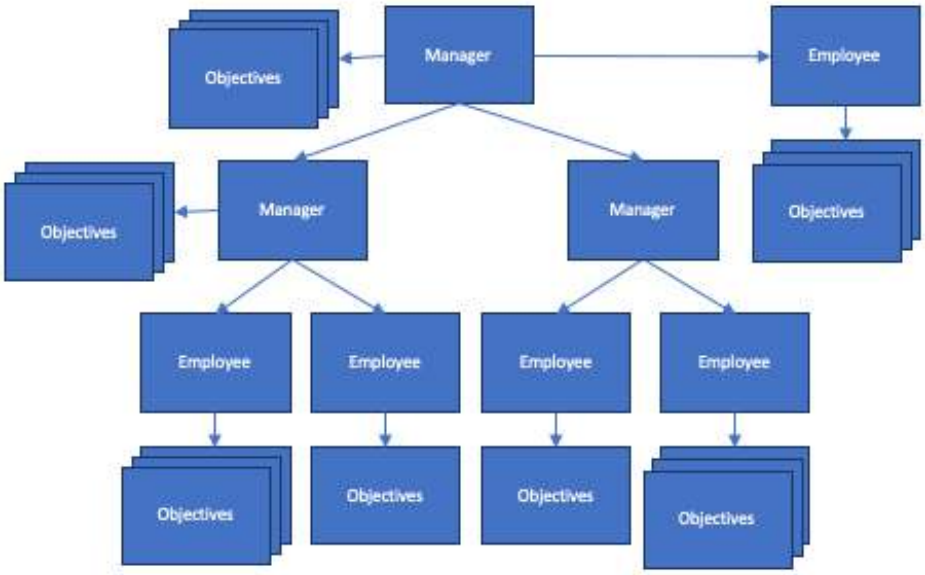
Regardless of the statistical methodology and tools used, the results mainly identified overlapping independent variables impacting the specificity of goals: length of goals, education levels of employees and managers, organisation, organisation levels, number of employees, and outcome goal type. As Glaser states (Glaser, 2008, p. 18), "statistical analysis methods – for example, factor analysis or analysis of variance – is not theoretical analysis. They are merely techniques for arriving at a type of fact. It is still up to the analyst to discover and analyse the theoretical classic grounded theory relevance of these facts." As such, the results of quantitative analyses cannot be interpreted without first being placed within the research context. To understand the background of the qualitative analysis and to further arrive at

saturation point, three additional interviews were conducted to specifically test the variables resulting from the quantitative analysis. These interviews were conducted in June 2020 at the headquarters of the firm. Interviewees were selected through convenience sampling. In addition, interviews were conducted in a semi-structured manner. Following the critical realist approach, testing is also highly recommended by Bhaskar (2013) against managers' experience. The purpose of testing is to see whether the explanation provided by the quantitative analysis would make sense.

3.5.3 Database Specification

Employee goals are established annually for all employees, and the setting of these goals is the joint work of the manager and employee. All goals are recorded in performance management software that manages the goal-setting process. This software application is also used to record employees' twice-yearly feedback and evaluation. The second (final) evaluation serves as an "official" annual evaluation on which bonus payments are based. The current database is the collection of annual goals for approx. 3,200 of the financial institution's headquarters employees from across various departments. The goal database is linked to structured depersonalised employee data that identifies the organisational unit the employees belong to. The database is compiled into different organisational levels: individual goals, employees and managers, and organisational units (departments). This makes it possible to analyse multiple aggregation levels. The structure of the available data is shown in Figure 40. However, it reflects the organisational view of the data based on the organisational structure. The figure shows that each manager could have multiple different levels of employees reporting to them. One manager could be a manager without subordinates or could have multiple layers below them. Each employee, including managers, has goals defined. Usually, managers also have separate departments, except in the case when a manager has no subordinate. In terms of goals, the number of goals set for an employee could vary between one and six.

Figure 40: Logical data structure



Goals Table

The original database, before cleaning, includes 13,928 personal goals from 3,245 employees. The fields available for the objective (goal) database are listed below, and the goals are established for both employees and managers. Data cleaning was performed to exclude fields not appropriate for the analysis, such as non-readable characters, departments not in the headquarters, organisation units not performing business-related work (e.g., workers union representatives), and goals with non-processable valuation or weights. After cleaning, 12,815 goals remained in the database, and 5,542 goals were rated. The objective table was then extended through the use of employee and department/manager data fields, as detailed below, in order to be able to perform an analysis on the objective level.

Employees Table

The employee database is linked to goals through employee IDs. All employees' and managers' personal goals are included in this table as, in this view, managers appear alongside regular employees. The employee database includes data describing the employee demographics, education, and work experience, as well as department and position details. Cleaning of the employee table was performed. Data cleaning was performed to exclude fields not appropriate for analysis, such as non-readable characters, departments not in the headquarters, organisation units not performing business-related work (e.g., workers union representatives). After cleaning, 3,174 employees remained in the database, with 2,280 employees having valid specificity scores. Several fields with no added value were also removed before analysis, such

as: date of birth – as some sensitive data, including age, is also included in the database; employment start date – as sensitive data as well as work experience is already included in the database; monthly working hrs – only 102 employees are not working full time. Since some of the fields could not be used for analysis, for example, the name of the organisation, with only the division kept to distinguish between basic functions. Other fields, for example, education or position level, are turned into ordinal data (Vanderstoep & Johnston, 2009) by assigning and quantifying variables. For example, highest education:

- Elementary school = 1
- Vocational school = 2
- Secondary school = 3
- College = 4
- University = 5
- Postgraduate = 6

Manager Data Table

The department database includes data on the managers of various organisations, i.e. those staff members who have other employees reporting to them directly. There are 376 managers included in the data table, and 345 of these managers have ratings from at least one of the goals of at least one of their employees. Database cleaning was performed to exclude non-readable characters and managers of non-business activity departments. After cleaning, 374 organisational units remained.

Consolidated Database Table

Data tables were consolidated into one manageable table (Table 14) that included information on goals, employees and managers, and their departments. Table 14 shows the fields included in the final data table.

Table 14: Database fields of the final data table

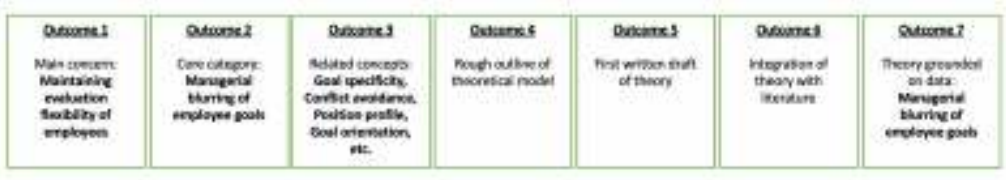
Field	Type	Content
Score_spec	Continuous	Scoring of specificity 0-4
Org	Nominal	Division of the employee
obj_selfeval	Ordinal	Employee self evaluation 1-7
obj_mgreval	Ordinal	Manager evaluation 1-7
obj_evaldiff	Ordinal	Difference in evaluation
obj_lenght	Continuous	Length of objective description in number of characters
Outcome1 vs. Process0	Nominal	Goal type: 1-outcome, 0-process
Approach1 vs. Avoidance0	Nominal	Goal type: 1-approach, 0-avoidance

Attainment1 vs. Maintenance0	Nominal	Goal type: 1-attainment, 0-maintenance
Org_TMD_Total	continuous	Number of FTE in the department of the employee
MGR_Position_level	Ordinal	Position level category 1-6
MGR_Org_Level	Ordinal	Level from the CEO
MGR_TMD_number	Continuous	Number of FTE reporting to the manager
MGR_Age	Continuous	Age of the manager
MGR_Employement_years	Continuous	Manager employment year with company
MGR_Work_experience	Continuous	Total work experience of manager
MGR_Perv_exp	Continuous	Previous experience of the manager
MGR_edu_year	Continuous	Number of years of education of the manager
EMP_position_level	Continuous	Employee position level 1-6
EMP_Org_Level	Ordinal	Organization level from the CEO
EMP_Manager	Nominal	Employee is a manager Yes/No
EMP_Age	Continuous	Employee age
EMP_Employement_years	Continuous	Employee employment year with the company
EMP_Work_experience	Continuous	Employee work experience
EMP_Previous_experience	Continuous	Employee previous experience
EMP_edu_year	Continuous	Employee educational year

3.6 Outcomes of the Grounded Theory Process

Throughout the research process, the seven steps of grounded theory were followed (Walsh et al., 2020) and resulted in the desired end product (Figure 41).

Figure 41: Seven steps of grounded theory process (based on Walsh et al., 2020)



While interviewing the company managers, it became evident very early on that they possess a clear view and understanding of the performance management system's workings. Today, performance management is an integral part of the managerial toolkit. It is doubtful that one can become a manager or complete vocational training without gaining an in-depth understanding of performance management. Even though the managers understood the value of performance management and setting specific goals, they raised the issue of setting employee goals running counter to best practice as a problem. In particular, their concern was

that, despite understanding that goals need to be specific, most of them choose not to set goals in this way. This concern has been formulated as:

The managers' main concern: "To maintain evaluation flexibility of employees by setting blurred goals."

Walsh, Holton & Mourmant (2020) state that "the main concern is the prime motivator, interest or problem investigated". Therefore, the main concern indeed poses a significant issue for companies, especially as the various investments for managing performance management systems are enormous. This includes managers' and employees' time, the system, processes, the funds spent on financial incentives, training, and other monetary and non-monetary costs. Thus, if managers, for any reason, fail to take full advantage of performance management, they are making this investment obsolete. Beyond the main concern, the related core category emerged.

The core category: "Managerial blurring of employee goals."

The "managerial blurring of employee goals" is a mechanism that results in a certain level of "goal specificity", a known research concept in the fields of psychology and management science. Goal specificity is a very important concept in this theory since it represents a link to previous research and specifically to goal setting theory.

The definition of the main concern and the core category happened by achieving a "conceptual leap" with the use of memoing (Bryant & Charmaz, 2019). Throughout the interview coding process, memos were taken and continuously reread. "The use of memoing in this way is what moves the analysis from description to abstraction. Abstraction is the theoretical extraction of concepts that capture the essence of the substantive data" (Bryant & Charmaz, 2019, p. 281). The focus of the memo writing was to identify what the interviewees were trying to convey. Therefore, the codes themselves do not identify managerial blurring of employee goals but instead identify several concepts related to the core category, especially goal specificity which is a certain outcome of the blurring of employee goals. Recording conceptual memos followed

the research process. Altogether, 80 conceptual memos were recorded with the objective to record the theoretical ideas and connections between categories. Following the end of the qualitative and quantitative analysis, the conceptual memos were sorted and integrated into the concepts used to build the theory (Figure 42). This objective was achieved in multiple steps. The sorting and synthesising of the conceptual memos into categories helped consolidate the findings from the qualitative and quantitative analysis and integrate the findings from the literature review.

Figure 42: Sorting of conceptual memos

After several rounds of reviews and conceptualization the final grounded theory has emerged:

The grounded theory: "Maintaining evaluation flexibility by managerial blurring of employee goals"

In grounded theory, one can differentiate between two types of theories: substantive and formal theories. Substantive theories are local and only applicable to the area being investigated. Formal theories have an application to more expansive areas and larger populations (Walsh et al., 2020). For this thesis, I expect to develop a substantive theory applicable to the environment

under investigation and one which includes a core category alongside several concepts. Further research is required in order to develop a formal theory based on the present substantive theory and in order for it to be applied in a general setting. Scientific literature differentiates between different types of theories. The thesis aims to develop a minimum of a type 2 type of theory, possibly expanding into a type 3 by predicting the variables that result in a specific managerial behaviour as described in the thesis.

Table 15: The different types of theory (Walsh et al., 2020)

Type	Goals	Questions answered
1	Analysis and description	What is?
2	Explanation	What is, how, why, when and where?
3	Prediction	What is and what will be?
4	Explanation and prediction	What is, how, why, when, where and what it will be?
5	Prescription	How to do?

During the present, grounded theory research, the managers' main concern of "maintaining evaluation flexibility of employees" and the core category of "managerial blurring of employee goals" have been identified. The core and related concepts have been studied using multiple data sources (interviews, secondary data, literature) and eventually consolidated into one concise theory. The objective is to develop the identified concepts into a conceptual system that defines the relationships between concepts (Jaccard & Jacoby, 2008) using causal modelling. There are two types of relationships: predictive and causal relationships. The predictive relationship is a description of a relationship based on observation, while causality identifies the relationship that produces the result. The present thesis's objective is to identify causal relations related to the blurring of employee goals and goal specificity. Purely predictive relationships and related concepts are to be ignored. Causal analysis is prominent in the hypo deductive approach of theory construction. However, there are no reasons why this approach cannot be used with a grounded theory approach.

3.7 Conclusion of Chapter 3

The objective of Chapter 3 presented the key elements of the research methodology applied in the thesis. The first part of the chapter introduced critical realism as the philosophical stance adopted by the researcher. Mixed grounded theory has emerged as the research method since it fits the epistemological stance, the research settings, and objective. The research was designed as an inductive, exploratory, mixed-method study. A detailed explanation is provided for the qualitative and quantitative investigation methods followed in the thesis. The main

requirement was that the thesis explains the ‘real’, not only the observation. Concept development of classic grounded theory was used to identify the main concern (to maintain evaluation flexibility of employees), the core category (managerial blurring of employee goals), related concepts, formalise the theory and after several iterations of data collection and analyses, finalise the theory (maintaining evaluation flexibility by managerial blurring of employee goals). In the next chapter, the preliminary results of the quantitative and qualitative investigations are provided before being consolidated and synthetised in the following chapter.

Chapter 4. - Results of the Qualitative and the Quantitative Investigations

ABSTRACT

This chapter presents the results of the qualitative and the quantitative investigations conducted in parallel before consolidating all results into a concise and parsimonious theory. The qualitative investigation was based on primary interview data with managers, while the quantitative investigation was based on secondary performance management data obtained from the company.

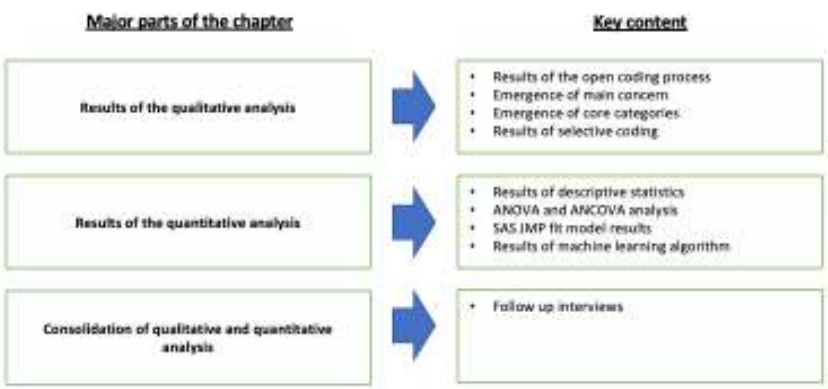
Analysis of the interview notes was done through coding and memoing. As a result of open coding, the main concern ("maintaining evaluation flexibility") and the core category ("blurring of employee goals") were identified. Further coding processes helped to identify 34 concepts grouped into six broader categories that served as a basis for articulation of the theory. Among the 34 concepts, that of goal specificity seemed central as a result of the blurring of employee goals.

Quantitative analysis of the secondary data was performed through multiple statistical analyses using various statistical tools (IBM SPSS, SAP JMP, BigML OptiML). All approaches resulted in largely overlapping results providing an opportunity for triangulation. The identified independent variables were further investigated, explained and put into context by conducting three further interviews. As a result, the educational level of managers and employees, employee experience, the organisation, and the organisation level of employees and managers were identified as valid independent variables.

4.1 Introduction

Chapter 4 presents the major outcomes of the qualitative and quantitative analyses before consolidating all learnings into a concise and parsimonious theory. The chapter has three major parts (Figure 43).

Figure 43: Content of Chapter 4.



The qualitative investigation based on the primary interview data started with an open coding process that revealed the main concern of the company's managers. The company's managers believe that the current performance management system is ineffective in differentiating between good and bad performers. Their main concern is to maintain the evaluative flexibility of their employees throughout the performance management process. Managers achieve this flexibility by blurring employee goals which allows them greater flexibility during the evaluation process. The blurring of employee goals was identified as the core category. Coding also identified the important concept of goal specificity. The blurring of employee goals results in a lower level of goal specificity and, consequently, a lower level of performance and motivation. Theoretical coding and sorting followed the substantive coding process. As a result of the qualitative analysis, 34 concepts and their relationships to goal specificity were identified.

The qualitative investigation was based on the secondary company data. Descriptive and inferential statistical analyses were performed to learn more about the data in an exploratory manner using multiple tools and methods. The results of these analyses revealed several independent variables affecting goal specificity. Later follow-up interviews were conducted to further investigate the quantitative results and consolidate them with the results of the qualitative analysis.

4.2 Results of Qualitative Analysis

4.2.1 Results of Open Coding

Forty interviews were conducted with the company's managers. After each interview, open coding was performed. During the open coding process, 223 positive and 324 negative coding incidents were identified and analysed. The large number of codes and frequent repetition is not a surprise as "This is not unusual at the outset of a grounded theory study where the researcher wishes to remain as open as possible" (Holton, 2010, p. 3). These codes were grouped into six distinct groups. The first grouping was performed to understand the managers' overall assessment of performance management and identify their main concerns. The main groups were:

- The overall structure of performance management
- Goal setting process and system support
- Evaluation and feedback
- Goals and objectives
- Compensation
- Other issues related to performance management (communication, alternative tools, self-assessment, operative management, flexibility, and others).

Large categories were further divided into subcategories whenever practical. For example, the overall structure was divided into differentiation, motivation, structure, transparency, and others. These results have been analysed both quantitatively and qualitatively.

Overall structure of performance management

The purpose of this category is to assess overall satisfaction with how the performance management system works and how it fulfils its purpose. In this case, the term "system" is not applied to the computer system supporting the performance management process but to the performance management process's structure and performance. The overall assessment was further broken down into subcategories (Table 16):

Table 16: Coding incidents for the overall structure of performance management

Subcategories	Positive	Negative
The overall structure of the performance management system	9	0
Differentiation between good and bad performances	7	36
Motivation power of the system	4	10
Transparency of the system	3	4
Complexity of the system	0	3
Other comments	5	0
TOTAL	**28**	**53**

Based on this coding, it be can stated that although the performance management system's overall structure is assessed positively, more negative comments were coded. This is especially clear in the case of differentiation between good and bad employee performances. The notion that performance management does not differentiate based on performance invalidates such a system's whole purpose. Clearly, managers are not satisfied with how the performance management system works. There is a minor difference between positive and negative comments regarding the systems' motivating power and minimal negative balance regarding the system's complexity. Managers positively commented on the system's overall structure, which is very similar to that used by other international companies. This is also supported by

the fact that the company uses a very well-known international IT system that defines and supports the overall process.

Process and system support

This category aims to present codes related to the performance management process and the IT system used to support it. The overall assessment was further broken down into the subcategories (Table 17):

Table 17: Coding incidents for process and system support

Subcategories	Positive	Negative
Process of performance management	2	56
System and IT support	23	14
Training	5	3
Reports provided	2	3
TOTAL	**32**	**76**

Based on the coding, it can be assessed that the overall performance management process, as supported by the system, is perceived negatively by managers. Even though the system itself has an overall positive image and the system support is also assessed positively, the processes developed to manage performance management are not assessed favourably. From the comments, it can be concluded that the process's significant issues relate to delays in various steps of the process, short deadlines, bureaucracy, and scaling issues. Since the process starts late, a very short deadline is given to managers to set employee goals or to assess performance. This is accompanied by a vast amount of paperwork and often results in either employees receiving money very late or in goals being finalised very late, sometimes mid-year, which is obviously too late.

Evaluation and feedback

The purpose of this category is to present codes related to one of the major parts of the performance management system, the evaluation of employees, and the provision of their feedback. Feedback, in this case, includes final feedback for full-year performance and more frequent feedback on performance provided throughout the year. The overall assessment was further broken down into subcategories (Table 18):

Table 18: Coding incidents for evaluation and feedback

Subcategories	Positive	Negative
Overall evaluation	31	7
1-on-1 evaluation	18	3
360 evaluation	2	0
Other comments	4	0
TOTAL	**55**	**10**

Managers assess feedback and evaluation practice positively in all aspects. Most employees view positively the fact that frequent feedback is provided, very often in 1-on-1 meetings with managers and less frequently in team settings.

Goals and objectives

This category aims to present codes related to setting employee goals and objectives, which is the focus of this thesis. Key themes included in this category are related to the methodology and process of goal setting, as well as goal attributes:

Table 19: Coding incidents for goals and objectives

Subcategories	Positive	Negative
Specific, numerical goals	6	21
Cascading goal setting	6	2
Competency (soft skills) goals	8	6
Project goals	3	0
Team-based goals	8	4
Influence on goals	0	12
Number of goals	0	8
Terms of goals (timescale)	4	11
Other comments	13	14
TOTAL	**48**	**77**

The managers assess goals and objectives negatively in many areas. Based on their assessment, goals are not specific/numerical, employees have a limited influence on delivering goals, too many goals are defined for them, and the practice of settings goals for one year ahead is too long a time period. The type of goals used – such as setting team-based goals, having soft skills (competencies) included, or having project-based goals – are assessed positively. The negative comments highlight the difficulty managers face when setting goals for employees.

Compensation

The purpose of this category is to present codes related to another major component of the performance management system, the compensation scheme for employees. The overall assessment was further broken down into subcategories (Table 20):

Table 20: Coding incidents for compensation

Subcategories	Positive	Negative
The portion of variable pay	9	11
Salary level overall	0	7
Employee expectancy of a bonus payment	0	37
Other comments	1	3
TOTAL	**10**	**58**

Managers assess compensation negatively. Although variable pay levels are split almost evenly, salary levels are believed to be too low. Most importantly, there is an unexpected notion of employee expectancy of a bonus payment, wherein many managers and employees mentioned that employees expect the bonus (or variable) pay portion of their total remuneration to be paid out in full at the end of the year. They consider this payment as a "delayed salary". Through further comment analysis, it can be concluded that the expectancy of this payment is related to an overall lower than market level remuneration, to company culture, and previous practice. This is one of the most important findings of this category and drives specific behaviour which entails significant consequences. Employee expectation of a bonus payment seems to be a serious issue for managers. Managers feel pressured to provide an excellent evaluation for employees to ensure they are paid the full bonus payment. This pressure will play a significant role in the final theory of this thesis.

Other

Other elements of the performance management system are split almost evenly. Above all, the alternative tools available to managers, substituting for traditional performance management, are valued positively. Such alternative tools include salary increases, firing employees, and operative management (shown as a separate category). However, managerial flexibility was valued negatively in this case, meaning that managers would like to maintain their ability to assess and incentivise employees as they wish despite the rigidity of the performance management system.

Table 21: Coding incidents for other

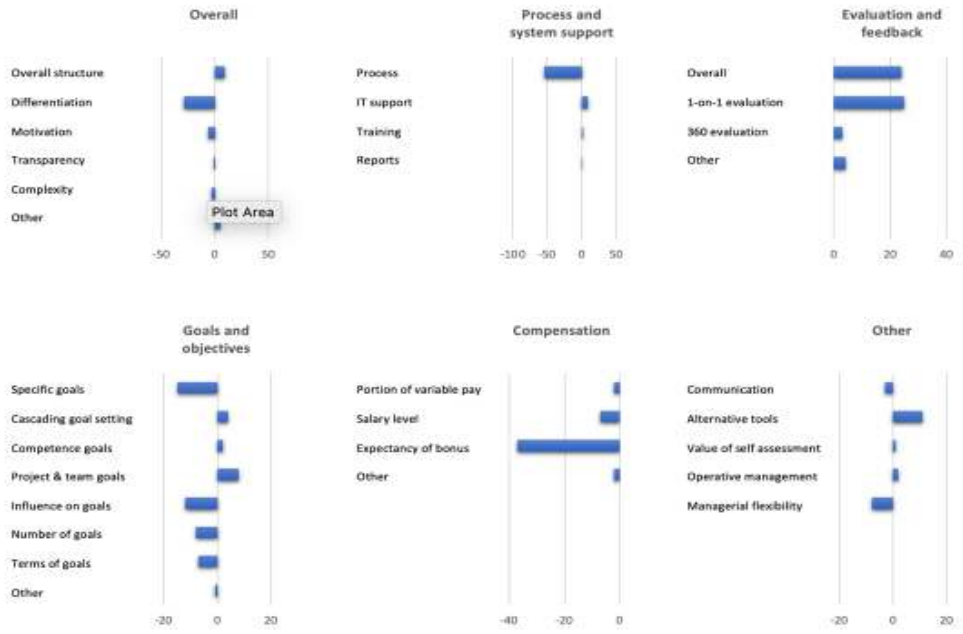
Subcategories	Positive	Negative
Communication of performance management	5	8
Alternative tools (salary increase, layoff, etc)	**13**	**2**
Value of self-assessment	4	3
Operative management of results	6	4
Managerial flexibility	**5**	**13**
TOTAL	**33**	**30**

After the open coding, some conclusions could already be drawn. Qualitatively, we have seen the main concern was identified during the first few interviews. The main concern of managers is to maintain the evaluation flexibility of employees throughout the performance management process. This is achieved through setting blurred goals for employees. Quantitatively, several elements of the main concern are already visible in the open coding. Although managers evaluate the overall performance management process and IT support positively, they still feel that the performance management process does not fulfil its purpose. They feel that the company's performance management system does not provide the necessary motivating power and differentiation between good and bad employees. Codes with the highest negative balance are the employee expectation of a bonus payment, the specificity of goals, influence on goals, and length of goals.

Summary of open coding

The method of differentiating codes based on the sentiment and context of the interviews reveals much information about managers thoughts about the company's performance management system. Figure 44 shows the coding incident balance by significant themes. Balance is calculated as the difference between positive and negative mentions of the given theme. From the balance, it is immediately visible that managers are unhappy overall with the performance management, especially the differentiation power of the system. The most critical negative areas are employee expectation of a bonus payment, the specificity of goals, influence on goals, and the overall performance management process.

Figure 44: Balance of coding incidents based on sentiment



During the coding process and interviews, various field notes were taken. Field notes served as a method of taking notes on my feelings about the actual message the interviewees were trying to explain. Although the main concern and core category were not explicitly identified in open coding, many of the codes reflect the phenomenon identified from the notes. The number of coding incidents for open codes reflect some of the significant elements of the theory that were consolidated later, and all relate to the core category. Goal specificity, which was rated very negatively overall, was mostly telling a story about managers evaluating the specificity of goals negatively. They felt that the specificity of goals should be higher despite the fact that the goals were defined by them and they had the freedom to set very specific goals. Examples of open codes used for this category were, for example: non-SMART objectives; too general objectives; no objective measurement of goals; no exact objectives. Some of the quotes for this category are:

“There are no numbers in the objectives, there are very general targets” – interviewee: RIS_DH_F_VA.

“Objectives are very general, there are no performance requirements, just very general expectations for the behaviour of employees” – interviewee: BOD_GM_M_CB.

Another very negative theme from open coding was employee expectation of bonus payments. This included codes such as: expect bonus as salary, expected payout, employees think bonus is a must, cannot reduce because of negative impact. Some representative quotes are:

"Based on expectations it is difficult to alter evaluations. Theoretically yes but in practice it is not possible" – interviewee: RIS_DH_F_VA.
"Everybody thinks a bonus is a must, so it is not motivating anymore" – interviewee: RIS_SM_F_SE.

After several interviews and constant rereading of interviews and field notes, a conceptual leap happened and it was realised that, given the circumstances in which the performance management system works, managers are actually blurring employee goals themselves in order to have the flexibility to rate and evaluate employees with a greater level of freedom at the end of the year. Some examples of field notes on the subject are:

"It seems he does not even want to have proper objectives. He does not have time, too much work and does not need it because he can fire the person he does not need" – field note BOD_GM_M_CB.
"He does not even need smart objectives. He does it differently by managing employees on a daily basis. If goals were specific, it would put him in a corner" – field note STR_GM_M_MT.

Based on field notes and interviews, the main concern of managers and the related core category emerged and served as a basis for further coding.

4.2.2 Selective Coding

With the emergence of the main concern and core category, analysis moved on to selective coding. Concepts related to the blurring of employee goals and goal specificity were identified. "Selective coding, the third procedural step, involves settling on one's core category, relating it to other categories, validating these relationships and fleshing out any categories that are incomplete" (Bryant & Charmaz, 2019, p. 175). Open coding incidents were consolidated to 72 selective codes in multiple steps. Selective codes were still largely overlapping but helped to see the concentration of the large number of codes around the core category.

4.2.3 Theoretical Coding

By using selective codes, a total of 34 concepts were identified. All notes and related codes were reviewed and compared to understand how the critical concepts related to the core category and its representation or result, goal specificity.

Table 22: Selective and theoretical codes (original version)

Selective codes		Theoretical codes
annual objectives are too long	Allocated funds if payment is expected	Employee expectation
bat competencies	Assessment of own objectives	Measurements
calibration	Availability of results	Length of objectives
culture	Balancing different objectives (quality	Influence
difficult to set objectives	Better performance - comperable employees	Process
employee expectation	Certain functions are difficult to specify objectives	Company culture and communication
evaluation grade	Certain objectives are not included	Task type
examples	Challenging employees	Compensation level
expectation	Communication from manager	Transparency
identifying top talents	Company communication	Performance
incl=as knowledge	Company communication defines company culture and employee expectation	Payment structure
individual	Company culture	Use of PM alternative
joint objectives	Company expection on quality	Changing environment
lack of quality control	Company objectives no impact	Number of objectives
level of compensation	Compensation structure	Fairness to employees
low performance is still better	Competencies	Dependence
managerial role modelling	Competencies are important vs numerical objectives	Team spirit
motivation and soft skills	Competency objectives	Motivation
nature of work	complexity of objectives	salary increase
need flexibility - lead to subjectiveness	Complexity of the system	Operational management
objectives	Complexity of the system and objectives	Education
only general objectives could be defined	Conflict avoidance	Type of objectives
operational leadership)	Contraselection	Quality control of PM
organisation, fg. Operations	Cost of replacing employees	Organisation level
other managerial tools	Could annual objectives broken down to monthly	Organisation
quantity)	Culture of company	layoffs
salary increase	Depending on level of employee and work performed	Desire to maintain flexibility
SMART expectation	Depends on position type	Beliefs
team feeling	Development of operative measurements	Employee profile
too important	Differentiation	Training
too long 1 year	Difficult to be specific on case of quaterly objectives	Task profile
tools of managers	Difficult to set objectives for one year, too general to preserve freedom	PM system setup
100% evaluation is expected	Difficulty to define quality objectives	Level of responsibilities
Access to numbers	Difficulty to link individual objectives to performance	Goal orientation of manager
Easy to set objectives for projects	Does not want to penalize own employees	Experience
Employee expectation	Dont use objectives because weekly management	

Table 22 presents the identified theoretical codes and the consolidated concepts that were later consolidated into the eight categories that serve as the skeleton of the theory. Concepts were later consolidated at a higher level of abstraction. For each emerging concept, conceptual memos were drafted when significant learning was identified. Each investigated code was compared to previous codes and conceptual notes to understand if it was related to the core concept in any way or if the concept had been previously identified. The process of conceptual memoing was followed through the whole process as it is a core element of the grounded theory

approach (Holton, 2010). Furthermore, conceptual memoing was carried out throughout the research, and altogether 86 memos were drafted.

4.2.4 Theoretical Sorting

To help the emergence of the theory and consolidate the inputs and ideas into a concentrated view of goal specificity, a theoretical sorting was performed. For theoretical sorting, multiple inputs were used – theoretical codes with interview notes, field notes, and mind maps. The sorting process was begun sequentially based upon the notes and then the notes which were similar to each other were consolidated. Notes that did not fit the concept were set aside and retried after the first round was completed. After several rounds of sorting, a core variable was identified. After the theoretical concepts from this stage had been identified, the concepts were further consolidated based upon concepts from other sources, i.e., from the quantitative analysis and the literature review.

Theoretical sorting helped to group previously identified concepts and also to define the relationship between the concepts.

Figure 45:Larger groups created from theoretical codes (original version)

Results	**Desire to maintain flexibility**
Performance	Length of objectives
Motivation	Changing environment
	Dependence
Performance management system setup	Fairness to employees
Payment structure	Influence
Number of objectives	
Transparency	**Goal orientation of managers**
Quality control of performance management	Experience
Process	Beliefs
	Education
Taskprofile	
Task type	**Use of performance management alternative**
Organization level	Salary increase
Organization	Layoffs
Type of objectives	Training
Level of responsibilities	Operational management
Measurements	
Employee profile	
Conflict avoidance	
Employee expectation	
Company culture and communication	
Team spirit	
Compensation level	

4.3 Result of the Quantitative Analysis

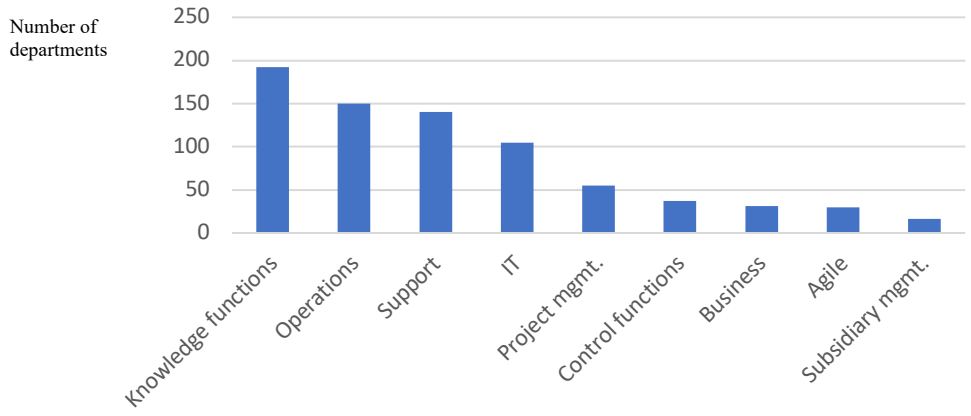
4.3.1 Descriptive and Inferential Statistics

As part of the quantitative analysis, a first descriptive analysis was performed. Descriptive statistics enabled me to familiarise myself with the data and understand the variables numerically (Lewis, Saunders, Lewis, & Thornhill, 2009). Inferential statistics describe relationships between variables (Kemp & Kemp, 2004) and draw conclusions based on these relationships. First, the major groups of data describing departments, managers, and employees are investigated separately, then the relationships between the variables, especially in relation to the dependent variable of goal specificity, are investigated.

Departments

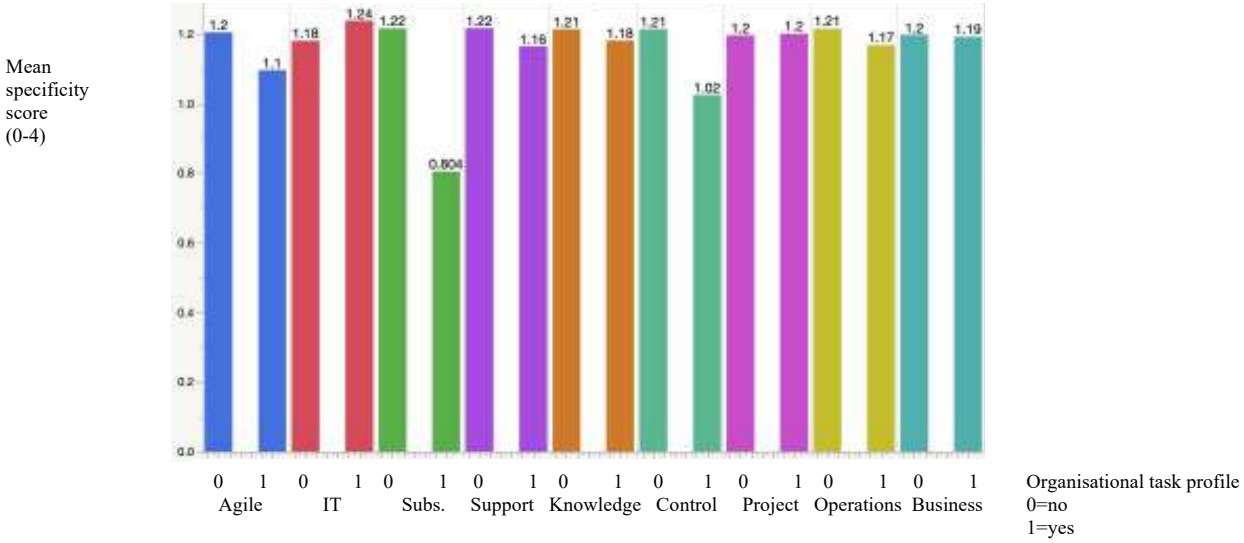
There are 374 organisational units in the company, organised into five different organisational levels. The first level is divisions (six divisions). The second level is usually the directorate, but it is also not unusual to have lower-level organisational units directly reporting to division heads. There are 39 organisational units at this second level. The third organisation level comprises 151 organisational units of the 3rd level, 21 units of the 4th level, and 27 units of the 5th level, counting down from the level of the CEO. For analysis of the top-level goals, the division will be used. Counting down from the level of the CEO will be used for both managers and employees. The organisational units have been categorised into several categories depending upon their responsibilities. This categorisation was accomplished based upon the roles and responsibilities of the organisational unit. This categorisation aimed to identify the potential relationship between employee goals and the functions of the organisational unit. One organisational unit could therefore belong to multiple categories. Figure 44 shows the various organisational definitions used to categorise departments.

Figure 46: Number of departments in various functional categories



In most cases, the organisational unit's typology does not influence the specificity of the goals, with the notable exception of subsidiary management. These departments show a significantly lower level of specificity score than the others. However, since this categorisation revealed no significant difference, this categorisation was not taken into account any further in the other analyses. Figure 47 shows the specificity mean score by organisational type.

Figure 47:: Mean specificity score by organisational type

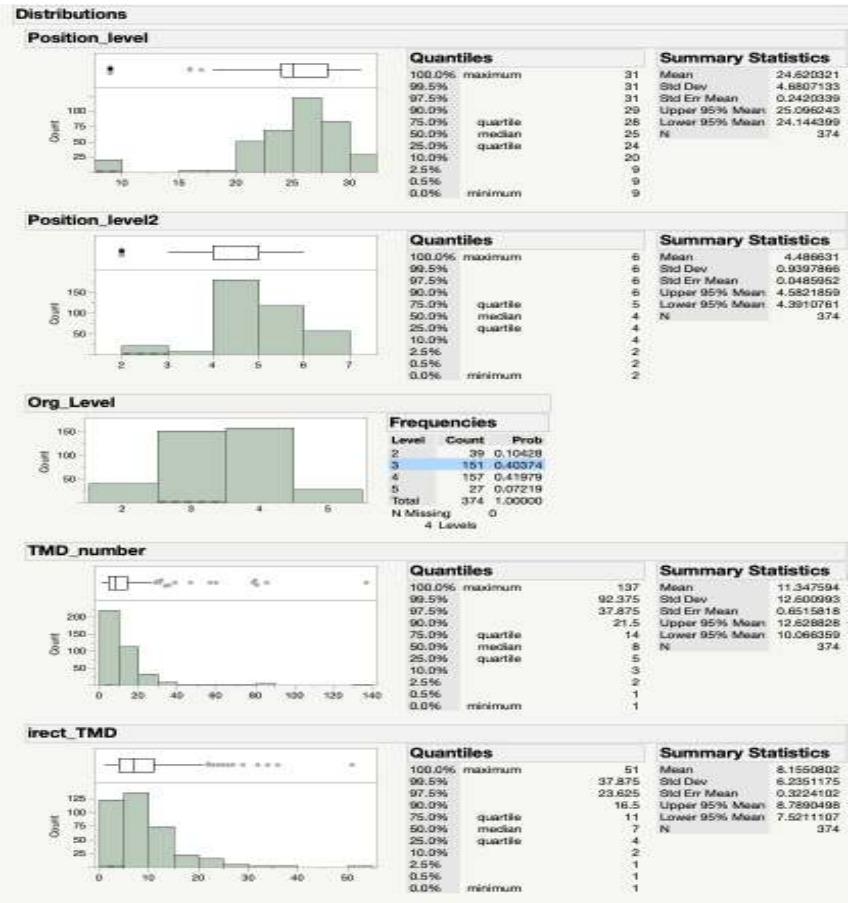


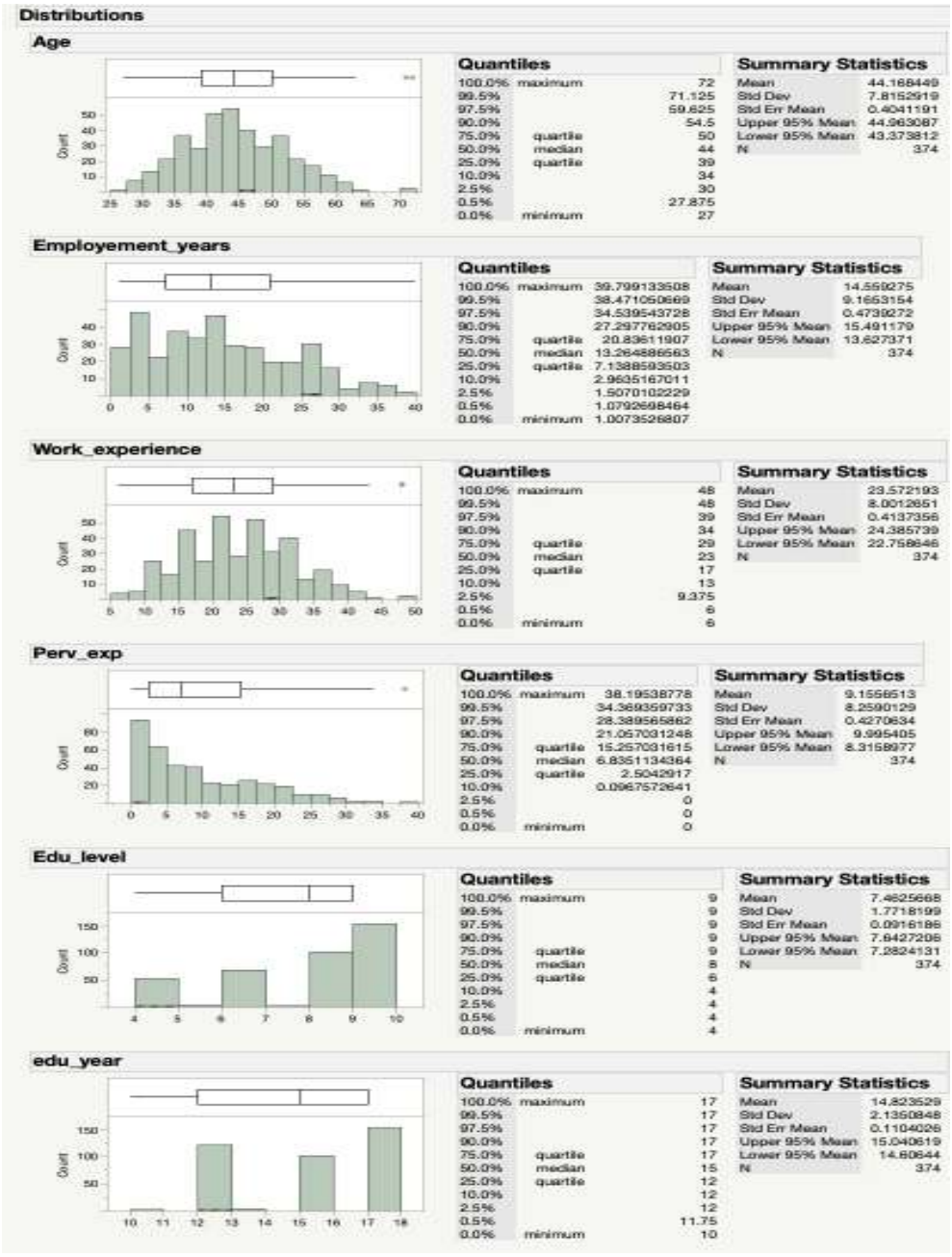
Managers

There were 374 managers in the company at the period when the data download was completed. The age of the managers ranges from 27 to 72 years, with a mean of 44 years. Most managers are at position level 20 (team leader) or higher, with the majority holding a level of 24 (manager), 25 (senior manager), 26 (department head), or 28 (main department head). In terms of organisation level, counting down from the CEO, most managers are positioned three or four levels down (151 and 157 respectively). There are a large number of managers without

employees reporting directly to them. These managers hold the title of manager but are, in fact, individual contributors with no real managerial responsibilities. These managers were excluded from the calculation and counted as employees. The number of employees per manager ranges from 1 to 137, with a mean of 11 employees. The number of direct employees, however, is lower since larger organisations are further divided into sub-departments. The number of direct employees per manager ranges from 1 to 51, with a mean of 8.6 employees. The education level of the managers is, as expected, relatively high, with most possessing either a college or university degree (67 % of the total). Figure 48 provides further details on the descriptive statistics of the managers.

Figure 48: Descriptive statistics of managers

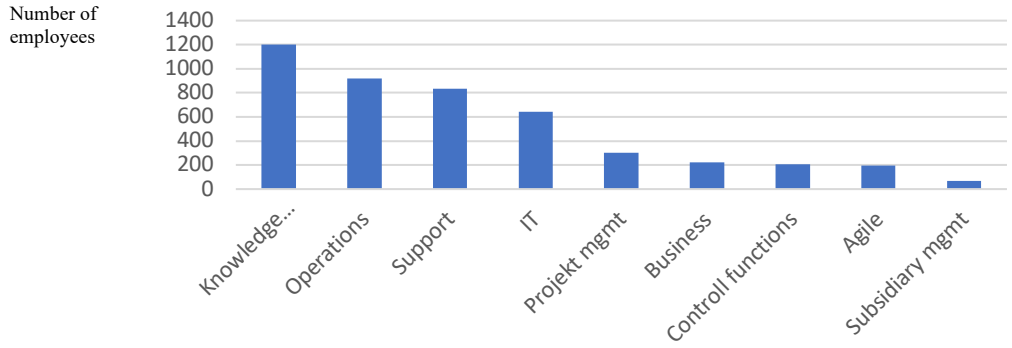




Employees

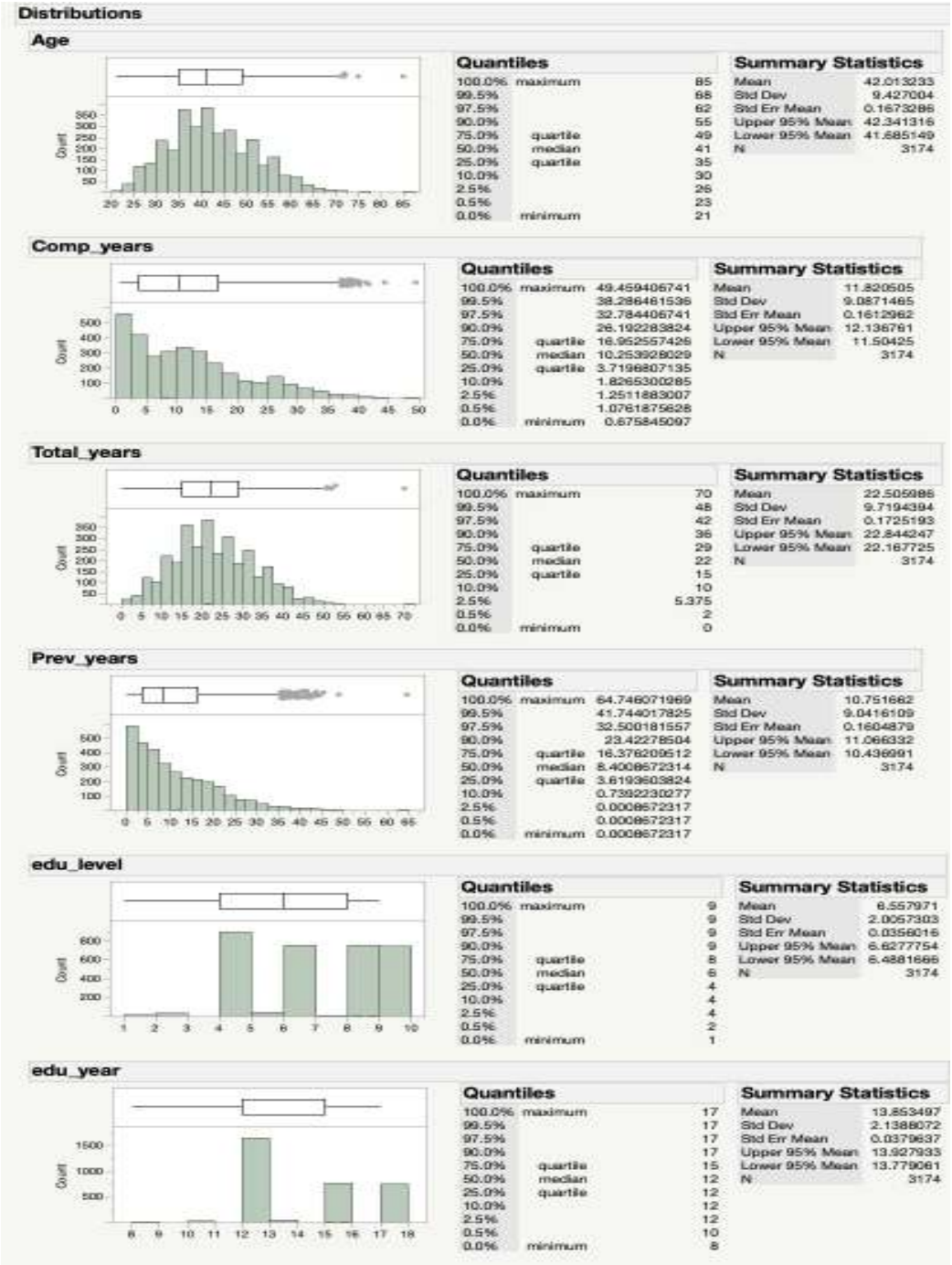
After cleaning the database, 3,174 employees were included in the analysis, and 2,280 employees were found to have rated goals. In terms of functions, a by-employee summary shows a similar distribution to the organisational units. The most significant representations in the analysis are those working in knowledge functions (51 %) and in operational functions (39 %). Out of the 2,329 employees, 263 employees are also considered as managers but, since they also have their own goals and managers to report to, they have also been included in the employee table. Figure 49 shows the number of employees in each category.

Figure 49: Number of employees in various functional categories



Focusing on employees, 379 of 2,329 employees are also managers of other employees. All non-managerial positions are included in the mix, although few employees within the range 1-9 (e.g., drivers, interns, and lower-level positions). This is explained by the fact that a company headquarters usually employs people in higher positions. For example, the largest number of positions are "fomunkatars – Chief Associate" and "foeloado – Chief Rapporteur". Their mean age (42) is almost the same as the managers' (42) and their mean number of employment years (12 years) is almost half that of the managers' average (22.5 years). Company employment years show that, on average, employees have been with the company for only a few years. The education levels of the employees are mostly falling into categories 4 (vocational middle school – 676 employees), 6 (middle school – 508 employees), 8 (college – 460 employees), and 10 (university – 375 employees): the greatest number of employees posses 12 years of education. Figure 50 provides further details on descriptive statistics of employees.

Figure 50: Descriptive statistics of employees



Employee goals

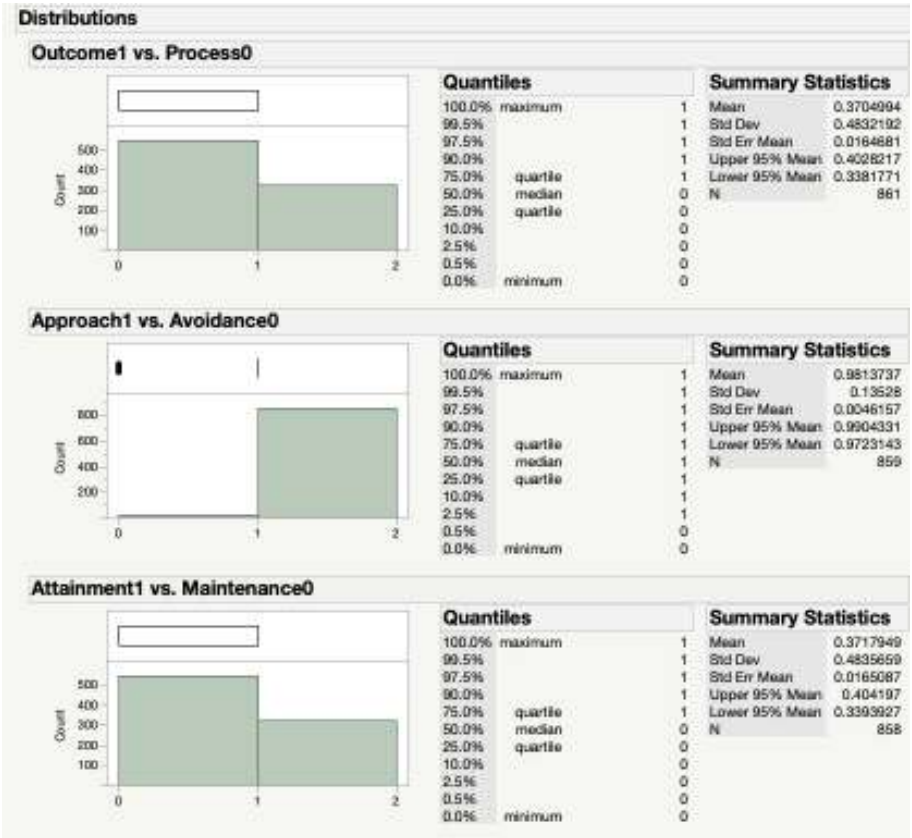
For the 3,174 employees, 12,815 goals were defined at an average of four goals per employee. A sample of 858 goals was differentiated based on the previously applied categorisations from the existing literature:

- Process vs. outcome
- Approach vs. avoidance

- Attainment vs. maintenance.

63 % of the goals are process goals, which indicates that the majority of managers would choose to define what needs to be accomplished over the result of the activity. The literature shows that goal specificity relates to outcome and process-type goals. Process-type goals are generally less specific, especially if they are learning goals. A large majority of the goals (98.2 %) are approach goals. These are formulated in terms of what needs to be achieved rather than what needs to be avoided. 62.8 % of the goals are formulated as attainment goals, i.e. what needs to be accomplished, instead of maintaining some status quo or a previously achieved status. Based on the categorisation of these goals, it can be concluded that, in the corporate environment, avoidance goals are not preferred. Figure 51 shows details of the various goal types.

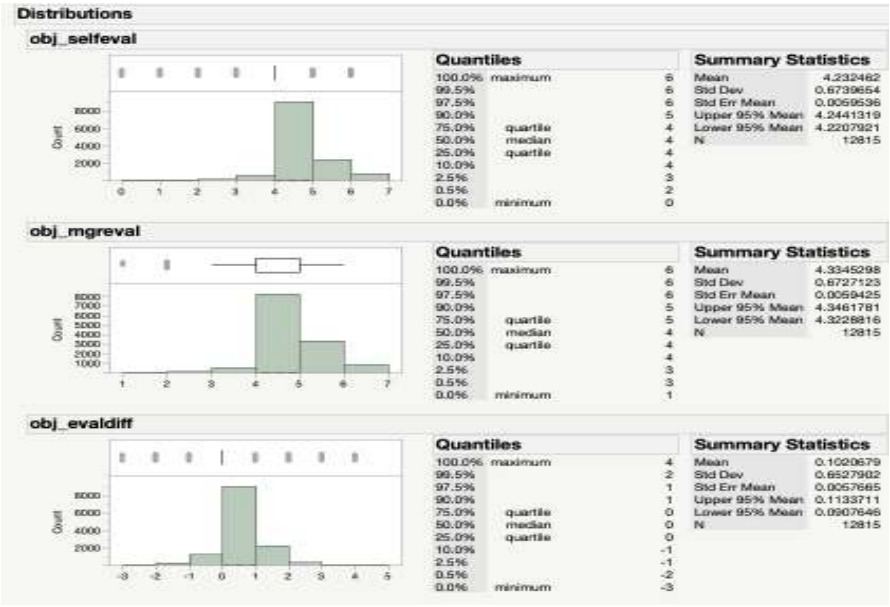
Figure 51: Descriptive statistics of objective types



Employees self-evaluate their results at the end of the period before managers finalise the evaluation scores. The company uses a rating scale, and a perfect score is considered one between 4 and 7 on a 1–7 scale as remuneration paid to employees does not increase with a

score above 4. Based purely on self-evaluation, only 715 of the goals received a rating of less than 4 – only 5.2% of the total. However, lower-rated employees could still receive 100 % total payout to compensate for their lower-rated goals if they have other higher-rated goals. For example, seven rated goals compensate for three goals rated as 3 due to the use of a simple weighted average. Managerial evaluation ratings are very similar to those of employee self-evaluation, with only 561 goals (4.1 %) rated below 100 %. The mean of the managers' evaluations is higher than that of self-evaluation (4.34 vs. 4.23), even though managers adjusted 30 % of the goals. This implies that managers took a balanced approach and, when downgrading employees on specific goals, also upgraded them on others to compensate for the loss. Figure 52 provides a detailed view of self and manager evaluation scores.

Figure 52: Descriptive statistics of performance rating

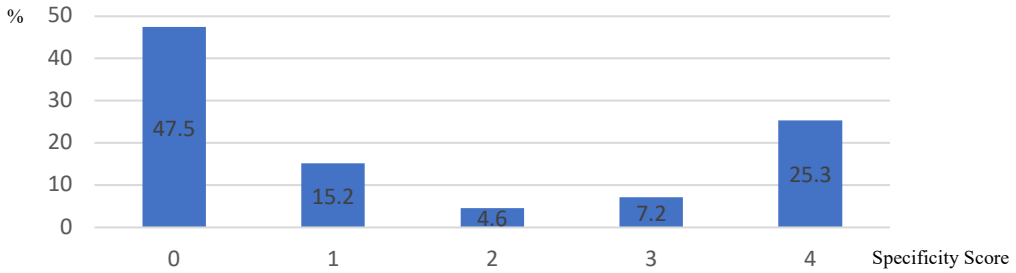


Goal specificity

Based on the previously defined methodology, 5,542 goals were rated on the dimensions of numeric attributes, timeliness, measurability, and specificity, and a cumulative score was also calculated. 30 % of the sample were defined numerically, 32.6 % possessed a defined time component, 32.7 % possessed defined measurements, and almost half (46.9 %) were considered specific in terms of the desired outcome. After calculating the combined scores, it became clear that the overall quality and specificity of goals are very low – only about 50 % of all goals can be considered somewhat specific in at least one of their dimensions, and only

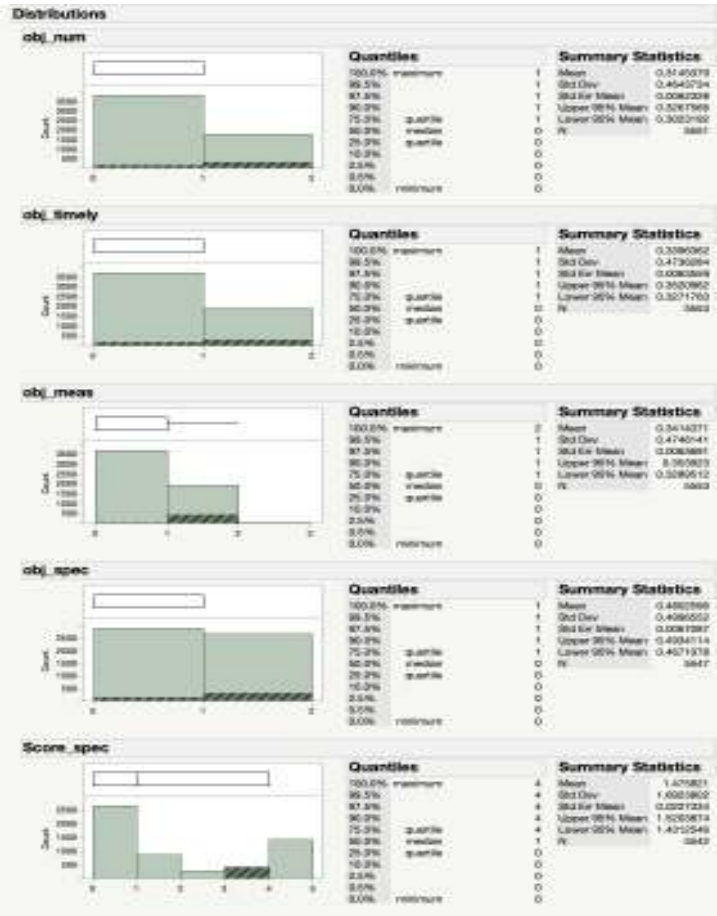
25 % can be considered properly fully specified. Figure 53 presents the specificity score distribution of rated employee goals.

Figure 53: Percentage distribution of specificity scores (0-4)



From the individual ratings, it can be inferred that while a large percentage of goals are specifically defined in terms of what needs to be completed as an attainment, approach, or outcome goal, the majority of goals fail to establish accountability through the assignation of numerical, measurable, and time components to the goals. Figure 54 displays the descriptive statistics of the specificity scores.

Figure 54: Descriptive statistics of the specificity scores



4.3.2 Analysis of Goal Specificity

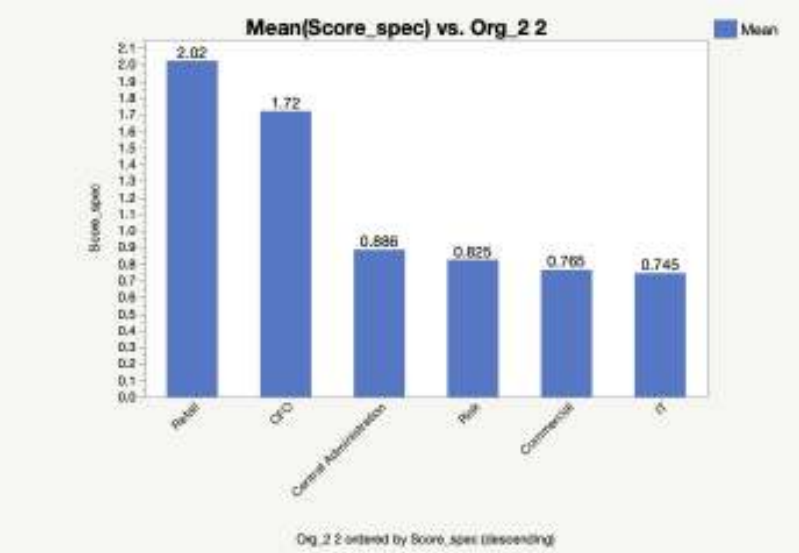
4.3.2.1 Bivariate Analysis of Specificity – ANOVA

A bivariate analysis was performed of the goal specificity score in relation to the nominal and continuous variables: for the nominal and ordinal variables, an ANOVA analysis was applied, and for continuous variables, a bivariate correlation was employed. ANOVA is a tool to test if there are significant differences in the mean among independent variables.

Organisation

In terms of goal specificity, there seems to be a significant difference between the divisions. The Retail and Finance (CFO) division shows a significantly higher specificity score than the other divisions. This might be due to the function of those divisions dictating these scores as retail divisions tend to include measurable units such as sales and operations, while the finance division also has a large number of operational functions such as accounts payable, accounts receivable, and bookkeeping. However, as the functional differences did not show any proof of this, it can be assumed that the reasons lie elsewhere, possibly in the personality or quality control processes of the managers or division heads. Altogether, these attributes could be considered as the goal orientation of the manager.

Figure 55: Mean score specificity by organisation



Score_spec

Org	Mean	N	Std. Deviation
Central Administration	,88	721	1,344
CFO	1,72	1133	1,762
Commercial	,77	200	1,089
IT	,74	1017	1,295
Retail	2,02	2207	1,765
Risk	,83	269	1,381
Total	1,47	5547	1,692

Altogether, a meaningful, albeit weak, relationship has been found between the organisation (division) and the specificity of the goals.

Table 23: ANOVA table for organisation

ANOVA Table

			F	Sig.
Score_spec * Org	Between Groups	(Combined)	136,166	,000
	Within Groups			
	Total			

Measures of Association

	Eta	Eta Squared
Score_spec * Org	,331	,109

Goal Type

As discussed in previous chapters, goals have been assigned to multiple categories based on the categorisation used in the current literature. Of the goal types applied, outcome goals show a strong relationship to specificity scores (with Sig=0.000 and ETA=0.742) and attainment goals a weak relationship to specificity scores. The approach type goal category is not applied due to the small sample size and the weak relationship to goal specificity. Table 24 shows the ANOVA table for outcome and process goals.

Table 24: ANOVA table for outcome vs process goal types

ANOVA Table

			Mean Square	F	Sig.
Score_spec * Outcome1vs. Process0	Between Groups	(Combined)	957,378	1048,312	,000
	Within Groups		,913		
	Total				

Measures of Association

	Eta	Eta Squared
Score_spec * Outcome1vs. Process0	,742	,550

Approach type goals are the overwhelming majority of goals used in this corporate environment – only 16 of the goals are categorised as avoidance goals. The statistical analysis also shows no relationship to specificity scores. Table 25 shows the ANOVA table for approach and avoidance type goals.

Table 25: ANOVA table for approach vs avoidance type goals

ANOVA Table

			Mean Square	F	Sig.
Score_spec * Approach1vs. Avoidance0	Between Groups	(Combined)	5,890	2,918	,055
	Within Groups		2,019		
	Total				

Measures of Association

	Eta	Eta Squared
Score_spec * Approach1vs. Avoidance0	,082	,007

Attainment type goals account for approximately 37 % of the goals specified for employees. This goal type seems to suggest a meaningful relationship to the specificity with Sig=0.000 and ETA=0.479. Table 26 provides the ANOVA table for attainment and maintenance goals.

Table 26: ANOVA table for attainment vs maintenance goal types

ANOVA Table

			Mean Square	F	Sig.
Score_spec * Attainment1vs. Maintenance0	Between Groups	(Combined)	397,868	253,905	,000
	Within Groups		1,567		
	Total				

Measures of Association

	Eta	Eta Squared
Score_spec * Attainment1vs. Maintenance0	,479	,229

Manager positions

From the data, it is clear that managers have a lower level of goal specificity than employees, with a mean specificity score of 1.53 for non-managers and 0.96 for managers. Although the relationship is a significant one, with Sig=0.000, it does not prove to be strong for ETA, at only 0.099. Table 27 shows the ANOVA table for manager positions.

Table 27: ANOVA table for manager positions

ANOVA Table

			Mean Square	F	Sig.
Score_spec * EMP_Manager_new	Between Groups	(Combined)	154,119	54,346	,000
	Within Groups		2,836		
	Total				

Measures of Association

	Eta	Eta Squared
Score_spec * EMP_Manager_new	,099	,010

4.3.2.2 Bivariate Analysis of Specificity – Bivariate Correlation

A bivariate correlation table has been computed for all continuous and ordinal variables to identify variables and to show a relationship to the specificity scores as based on the Pearson coefficient. The analysis revealed that while many variables have statistical significance, the Pearson coefficient does not indicate a strong relationship. Evaluation of the strength of the relationship could be conducted based on expert views on the subject matter. Table 28 shows the bivariate correlation table.

Table 28: Bivariate correlation table

		Score_spec
Score_spec	Pearson Correlation	1
	Sig. (2-tailed)	
	N	5547
obj_selfeval	Pearson Correlation	-,126**
	Sig. (2-tailed)	0.000
	N	5547
obj_mgreval	Pearson Correlation	-,159**
	Sig. (2-tailed)	0.000

	N	5547
obj_evaldiff	Pearson Correlation	-,039**
	Sig. (2-tailed)	0.004
	N	5547
obj_lenght	Pearson Correlation	,295**
	Sig. (2-tailed)	0.000
	N	5547
Org_TMD_Total	Pearson Correlation	-0.011
	Sig. (2-tailed)	0.437
	N	5464
MGR_Positionlevel	Pearson Correlation	-,141**
	Sig. (2-tailed)	0.000
	N	5547
MGR_Org_Level	Pearson Correlation	,260**
	Sig. (2-tailed)	0.000
	N	5547
MGR_TMD_number	Pearson Correlation	,121**
	Sig. (2-tailed)	0.000
	N	5547
MGR_Age	Pearson Correlation	-,055**
	Sig. (2-tailed)	0.000
	N	5547
MGR_Employement_years	Pearson Correlation	,142**
	Sig. (2-tailed)	0.000
	N	5547
MGR_Work_experience	Pearson Correlation	0.016
	Sig. (2-tailed)	0.221
	N	5547
MGR_edu_year	Pearson Correlation	-,208**
	Sig. (2-tailed)	0.000
	N	5547
EMP_position_level	Pearson Correlation	-,198**
	Sig. (2-tailed)	0.000
	N	5547
EMP_Org_Level	Pearson Correlation	,260**
	Sig. (2-tailed)	0.000
	N	5547
EMP_Age	Pearson Correlation	0.011
	Sig. (2-tailed)	0.423
	N	5547
EMP_Employement_years	Pearson Correlation	,059**
	Sig. (2-tailed)	0.000
	N	5547
EMP_Work_experience	Pearson Correlation	,063**
	Sig. (2-tailed)	0.000
	N	5547
EMP_edu_year	Pearson Correlation	-,224**
	Sig. (2-tailed)	0.000
	N	5547

Based on the evaluation variables of goal length, the organisational level for both managers and employees, and managerial and employee education, could all be subjects for further investigation through causal analysis of the variables.

Goal length

As already shown in the existing literature, goal length might also be a good indicator of specificity. Goal length shows a significant, weak-medium strength relationship to the goal specificity score. It can be assumed that when a manager takes the time to describe an objective in a lengthier text, it includes more specifics about the objective. Objective length is a great

candidate for further analysis and most likely could be used as an alternative measurement of goal specificity.

Organisational level

Although both managers' and employees' organisational levels could influence goal specificity, these two variables are highly correlated because an employee reporting to their manager is precisely one level further down from the CEO in the organisational structure. The Pearson correlation is precisely the same at 0.260, which shows a weak relationship to goal specificity.

Years of education

The level of education managers and employees received also shows a weak-medium relationship to goal specificity. These two variables are correlated with each other. A possible explanation for this correlation is that a department should be managed by someone possessing a similar or higher education to their employees. Higher education is required for certain overhead functions, and, therefore, the manager of that function should possess an education level at least as high as everybody else within the given organisation. For example, on average, legal department employees have law doctorates, which takes a total of 17 years of education; the manager should also be expected to possess at least the same level of education and experience. There might be a difference between education levels in lower-level positions as a call centre employee may have only graduated from secondary school while the manager may have a higher degree.

4.3.2.3 Analysis of Covariance – Model Building in IBM SPSS

An analysis of covariance was performed by using the ANCOVA methodology. ANCOVA is a mix of an analysis of variance (ANOVA) and an analysis of regression. An ANCOVA analysis was performed by adding variables in different steps and then checking for the model's explanatory power. As a first step, the variables were nominal, and that showed a significant relationship to the dependent variable. These were the organisation and outcome goal types. As a next step, all other variables were added one by one:

- Ojb_selfeval – not significant (evaluation score based on self evaluation by employee)
- Obj_mgreval – not significant (evaluation score based on manager's evaluation)

- Obj_evaldiff – not significant (difference between manager's and employee evaluations)
- Obj_length – significant (character length of objectives)
- Mgr_TMD_number – not significant (manager's number of employees)
- Mgr_positionlevel – not significant (manager's position level)
- MGR_Org_Level – significant (manager's organizational level)

The remaining MGR (manager) and EMP (employee) variables proved not to be significant for the model. The final model had a partial ETA squared of 0.615, which implies that it can explain 61.5 % of the dependent variables. The model included independent variables of objective length, manager employee number, manager organisational level, organisation, and outcome type goals. Besides, there was a relationship between the variable relationships of organisation*outcome goals. Table 29 shows the results of the SPSS ANCOVA analysis.

Table 29: Results of the SPSS ANCOVA analysis

Tests of Between-Subjects Effects

Dependent Variable: Score_spec

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	1071,550[a]	14	76,539	96,617	,000
Intercept	1,119	1	1,119	1,412	,235
obj_lenght	38,326	1	38,326	48,380	,000
MGR_TMD_number	10,123	1	10,123	12,779	,000
MGR_Org_Level	17,536	1	17,536	22,136	,000
Org	23,302	5	4,660	5,883	,000
Outcome1vs.Process0	311,411	1	311,411	393,101	,000
Org * Outcome1vs. Process0	24,364	5	4,873	6,151	,000
Error	669,402	845	,792		
Total	3125,000	860			
Corrected Total	1740,952	859			

Tests of Between-Subjects Effects

Dependent Variable: Score_spec

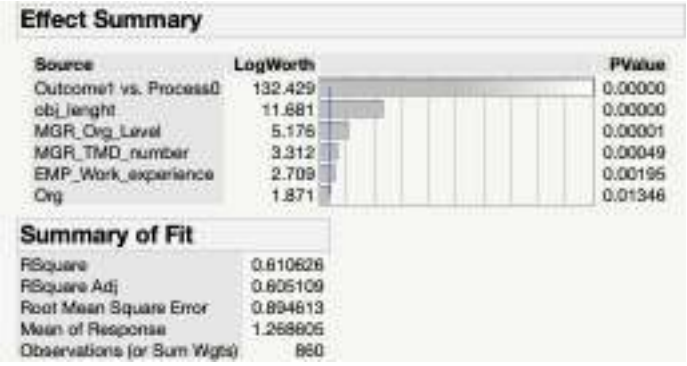
Source	Partial Eta Squared
Corrected Model	,615
Intercept	,002
obj_lenght	,054
MGR_TMD_number	,015
MGR_Org_Level	,026
Org	,034
Outcome1vs.Process0	,318
Org * Outcome1vs. Process0	,035
Error	
Total	
Corrected Total	

a. R Squared = ,615 (Adjusted R Squared = ,609)

4.3.3 Confirming the model by Using Model Fitting in SAS JMP

SAS JMP statistical software offers the function of automatically building models by using dependent variables and by the addition of independent variables. Using the standard least-squares method, the report run in JMP resulted in a list of variables, and an order of importance, for the model. JMP indicates the p-value showing the importance of the variable. A minimum 95 % confidence level is used to leave variables in the model. 1-P=confidence % to be included in the model. An R squared value is also shown in the model. Running a fit model resulted in an R Squared for the model of 0.64, which implies that the model did not predict about 36 % of the results. The model F ratio is less than 0.0001, indicating that the model is indeed significant. After removing those variables with a low p-value, the remaining model now includes the variables of objective length, manager's organisational level, employee work experience, manager's employee number, and organisation. The model has an R squared of 0.61. Figure 56 shows the results of the JMP fit model.

Figure 56: Results of JMP Fit model



The results from the JMP fit model are the same as the SPSS ANCOVA model which confirms the results.

4.3.4 Verifying Results with a machine learning algorithm

To verify the results obtained from the IBM SPSS and SAS JMP statistical software, the objective dataset was uploaded into a BigML machine learning platform. Machine learning generalises from a set of data that can then be used on another dataset. In this context, correlation is not equal to causation but can be considered a potential sign of a causal connection. Irrespective of identifying a causal relationship, a machine learning model predicts the effects, not just the correlation, between variables (Domingos, 2012).

OptiML works by evaluating multiple supervised learning models through Bayesian parameter optimisation (BigML, 2018). In the first phase, it uses iterative parameter searches to evaluate a set of parameters and then performs a Monte Carlo cross-validation on those parameters. The optimal model search was conducted in two versions, firstly by setting goal specificity as a numerical variable and secondly as a categorical variable. Figure 57 displays the dashboard of BigML's OptiML feature while running. Evaluating various models is time consuming as the current model's running time was close to 1.5 hours.

Figure 57: BigML's OptiML screen

When the specificity score was input as a numerical variable, the best model was a bootstrap decision forest with an R squared of 0.64747 and a mean of absolute error of 0.71961. The most important fields were objective length, organisation, manager's number of employees, employee's organisation level, and the organisation's employee number.

Figure 58:Bootstrap decision forest result

When the specificity score was set as a categorical variable, 38 models were evaluated. Models were ranked on the phi coefficient (Figure 58). The best model was a random decision forest with a max phi coefficient of 0.561 and a ROC AUC0.8456, K-S Statistics 0.60014, 69.46% accuracy, and 0.60507 F-measure. The top five fields by importance were respectively objective length, employee's organisational level, outcome type goals, organisation, and manager's employee number. When compared to a random model, this model also performs quite well.

Figure 59: Random decision forest result

4.3.5 The Results of the Quantitative Analyses

Glaser (2008, p. 18) states that "statistical analysis methods – for example, factor analysis or analysis of variance – are not theoretical analysis. They are merely techniques for arriving at a type fact. It is still up to the analyst to discover and analyse the theoretical relevance of these facts." As such, the results of the quantitative analyses cannot be interpreted without first being placed within the research context. Although quantitative analysis has been approached by employing various tools and statistical approaches to allow triangulation, the results overlap in many aspects. Table 30 summarises the results from the different statistical analyses and tools.

Table 30: Important independent variables indicated by different analytical approaches

SPSS – ANOVA	SPSS – ANCOVA	SAS – model fitting	BigML – machine learning

Objective length	Objective length	Outcome type of goals	Objective length
Educational level of the manager	Manager's employee number	Organisation level of the manager	Organisation level of the employee
Educational level of the employee	Organisational level	Manager's employee number	Outcome type of goals
Organisational level of the manager	Organisation	Employee's work experience	Organisation
Organisational level of the employee	Outcome type of goals	Organisation	Manager's employee number

4.4 Integrating Quantitative Results with Qualitative Analysis

To further understand the background to the qualitative analysis and arrive at the saturation point, three additional interviews were conducted to specifically test variables resulting from the quantitative analysis. These interviews were conducted in June 2020 at the headquarters of the firm. Interviewees were selected through convenience sampling. Semi-structured interviews were conducted with the following question leading the interview – "Please explain your goal setting approach when setting employee goals." Further clarifying questions were asked to highlight points related to the length of goals, the reasons for setting specific or non-specific goals, the relationship of goal setting to the organisation level or the size of the organisation, and the types of goals preferred by the manager. Due to the pandemic situation at the time, the interviews were conducted over Skype, and the discussions were recorded and transcribed. The interviews partially explained the results from the quantitative analysis.

Goal length could be accepted as an alternative form of specificity measurement since more text allows for a more specific description of goals and more details of the expectations, results, or approaches. This was originally defined by Locke as an alternative approach to goal specificity when he measured the length of college students' written goals (Locke et al., 1988). In this case, it was assumed that the longer the written form, the more defined the objective is (where the number of characters measures the length). Despite the result, however, I would not recommend using it as an independent variable. It could be considered an alternative measurement of goal specificity or a signal of the latent variable of, for example, a manager's goal orientation. Further research is recommended to investigate the relationship between goal orientation and the length of the goals written by managers. Objective length, however, could be used as a quality indicator in the performance management system. The system could be set

in a way that requires a certain number of characters when describing employee goals. The number of required characters could be established with a simple statistical analysis.

Outcome type goals are perhaps, by definition, more specific than process-type goals. They assume that for a given outcome, the results are better defined numerically as they would therefore result in a more specific goal description. During the interviews, it became apparent that the managers often focus on effort or process as opposed to the outcome and the reason for this is the changing environment and dependency on other departments. When managers use process-type goals, they are most likely to maintain flexibility irrespective of the result. Educational goals are also often formulated as process goals resulting in a lower level of goal specificity. Outcome goals (alternatively named as end goals) were first defined by Aarts and Elliot (2012). Outcome goals are usually specific, while process goals are more general and often contain no time limitation for achieving them, which gives more opportunity for interpretation. One type of outcome goal is a performance goal (Latham & Locke, 2006). Performance goals, specifically in the case of missing knowledge, are ineffective. This means that where no knowledge is required to perform a given task, it is, therefore, better to set learning goals as opposed to performance goals. The outcome type of goals being one reason for increased specificity is not surprising and corresponds to existing research. The recommended use of an outcome goal type is to apply a learning goal.

The organisational level of the employee and the manager could influence the specificity of the goals, given that the performance management system defines how many goals can be used. As I proceeded to the lower levels of the organisation, the area of responsibility became smaller and, therefore, it became less complex. The same number of goals describing a small area of responsibility could be really specific. At the same time, top-level managers, who oversee large organisations, could have many responsibilities that need to be consolidated and elevated to a higher level of abstraction. One interviewee formulated this point as follows: “As you go towards a lower organisational level, goals could become more specific. Everybody could have 4–5 goals and at lower level there are smaller responsibilities therefore it is easier to define more specific goals” (Interviewee: RIS_GM_M_AZ_2). Since the organisational level of managers and their employees are highly correlated, they were not considered as separate variables.

The manager's employee number could also be interpreted as a genuine independent variable, given that larger organisations tend to perform operational tasks that are more often described numerically; these may, perhaps, include already existing service level expectations. Large departments generally perform operational tasks and have readily defined service measurements that could be used as a goal. Naturally, these goals would be highly specific as they already have specific descriptions and exact measurable results.

The organisation could be a determining factor of goal specificity. From the interviews, I learned that each organisational unit's head exerts a significant influence on how performance management is carried out within each sub-organisation since the performance management system provides the managers with a great degree of freedom. A manager with high goal orientation and a commitment to proper performance management is more likely to demand the same from their subordinates. The organisation also defines the type of tasks performed and therefore also influences the specificity of the goals. Although the interviews highlighted that the various organisations' different task profiles might drive specificity, a quantitative analysis did not support this assumption. The organisations were categorised based upon their different task profiles and it was found that these did not affect the specificity scores. Therefore, it can be concluded that the organisation's subculture or the influence of divisional leadership most likely plays a significant role here.

The educational level of employees and managers could be an indicator of the nature of the employee's work. Similarly to the organisation's employee number, this could indicate that the employee performs more operational jobs (call centre, back-office operations) that are usually organised in larger organisational units and whose performance is very homogeneous. These work types are more easily measured, have existing measurements, and goals are set similarly for the whole department, including measurable goals for differentiation.

Employee experience seems to be a variable that did not explicitly emerge from the interviews. The practice of the target company is that employees submit the first version of their goals to their managers, and this means that if an employee has more experience with performance management, they are more likely to follow the rules. Evidence for this was found during the clarifying interviews: "We set joint goals with colleagues. Everybody brings proposal, we discuss and those going to the employer" (Interviewee: RIS_DH_M_SM).

Based on the interviews, it is discernible that junior employees tend to receive more learning goals, which are unspecific and vaguer, and this may be because of their lower expectations and less defined responsibilities. As one interviewee stated: “When somebody is very junior, they should have more learning goals. There is always somebody above a junior who is responsible for them. If [goal setting] is taken seriously, a senior can define goals more specifically” (Interviewee: RIS_GM_M_AZ_2). Therefore, employee experience could influence goal specificity due to the larger volume of learning goals set for inexperienced colleagues. Existing literature recommends setting non-specific goals for learning goals.

4.5 Conclusion of Chapter 4

A qualitative and quantitative exploration of data was performed independently in an exploratory manner. The qualitative analysis revealed that the managers are not satisfied with the company’s performance management system. They think that it does not perform the essential requirements of such a system. The coding of the interview notes identified the main concern of managers and the core category. Altogether, 34 concepts were identified after the qualitative analysis, including their relationships. The qualitative analysis established the cornerstones of the research. It identified the managers’ main concern of maintaining evaluative flexibility, the core category, managerial blurring of employee goals, and also identified 34 concepts related to the core category.

The quantitative analysis of the secondary data from the performance management and employee database identified several independent variables with a causal relationship to goal specificity. Multiple statistical methods were used and, regardless of the method, resulted in largely overlapping results. The quantitative analysis identified several independent variables affecting the specificity of goals. Goal length was identified as an alternative measurement of goal specificity, outcome types of goals as expected were, by definition, more specific than process goals, which could play an important role in defining the expected level of specificity of employee goals. Organisation, employee number, education and organisational level were identified as important variables affecting goal specificity.

Since qualitative and quantitative analysis identified several similar or overlapping concepts, further clarification was needed to put the quantitative results into context. As proposed by the critical realist and grounded theory approach, a further three interviews were conducted.

In the next chapter, the results from the quantitative and qualitative analyses and literature review are consolidated into a concise and parsimonious theory: maintaining evaluation flexibility by the managerial blurring of employee goals.

Chapter 5. - Managerial Blurring of Employee Goals: A Grounded Theory

ABSTRACT

The purpose of this chapter is to present the theory of managerial blurring of employee goals. Following the mixed grounded theory approach, the results of the qualitative investigation, the quantitative investigations, and the literature review have been used as sources of data to define the theory of managerial blurring of employee goals. During the research process, over 80 conceptual notes were taken and then sorted in multiple rounds of analysis. As a result, a theoretical model emerged at a high level of conceptualisation and allowed the creation of the model explaining the intentional blurring of employee goals by managers. The proposed model includes three forces that promote the blurring of employee goals and two forces that generally limit such blurring. The proposed model also shows the relationship between goal specificity and employee performance and motivation, corresponding to existing literature. The use of alternative performance management tools as a mediator may influence and substitute for specificity, thereby increasing employee performance and motivation.

5.1 Introduction

The managers' main concern of maintaining evaluation flexibility leads to the purposeful blurring of employee goals. This managerial behaviour is understood to be counter-intuitive to performance management methods, the company rules, and all managerial teachings. As such, I endeavoured to undertake this research into understanding the underlying reasons behind this managerial behaviour. During the research, 43 interviews were conducted, over 5,000 employee goals analysed, and the existing literature investigated. Grounded in this data, a saturation point has been reached that allows an explanation of this phenomenon by creating a grounded theory of the managerial blurring of employee goals.

The purpose of this chapter is to present the elements of the grounded theory. The chapter comprises two main parts (Figure 60).

Figure 60: Content of Chapter 5

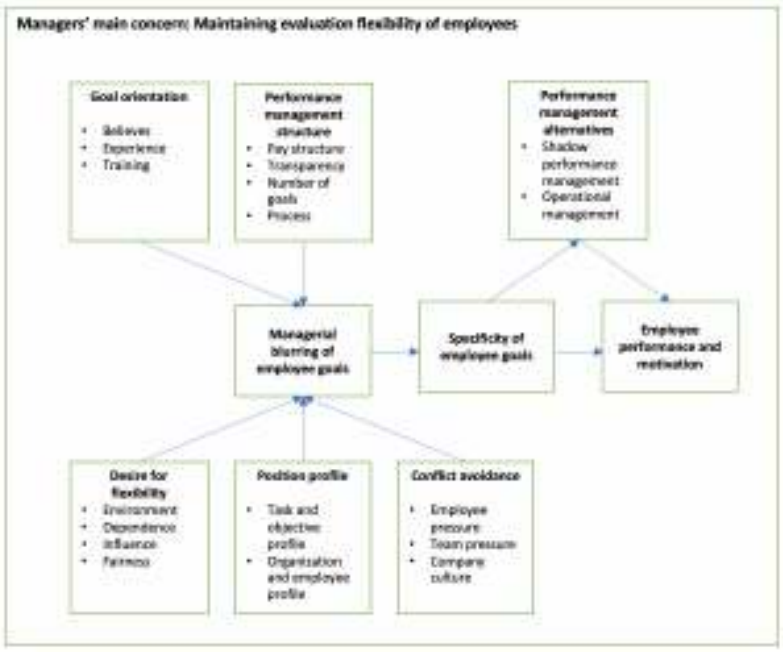
First, a theoretical overview is provided, and an overall graphical representation of the theory is presented. Then, the five main forces impacting managerial blurring are presented. The managerial blurring of employee goals leads to a certain goal-specific level, which consequently influences employee performance and motivation. The effect of goal specificity on performance and motivation is mediated by the managers' use of alternative performance management, which could lessen the impact of blurred goals. For each force, the underlying concepts are presented. The explanation includes quotes, related conceptual memos, quantitative analysis, and related literature – the data on which the theory is routed.

5.2 Theoretical Overview

The managerial blurring of employee goals is a real phenomenon that is observable in the business world – the actual secondary data of employee goals reflects this phenomenon as only 25 % of the employee goals were adequately specific. This phenomenon is a result of managers wishing to maintain evaluative flexibility for several reasons. The purpose of the proposed theory is to explain the phenomenon of managerial blurring and to identify the forces in play. Five forces have been identified in the following model, and all five forces either aid or limit blurring. For practical reasons, these forces have been split into two different types depending on whether they are more likely to support or limit generalisation. The forces most likely to support the generalisation of goals are *managers' desire for flexibility*, managerial *conflict avoidance*, and the *task profile*. The forces more likely to limit generalisation are *managers' goal orientation*, including experience, beliefs and education, and the *performance management structure*. The balance of these powers determines the level of blurring of employee goals, and therefore the level of specificity of employee goals. The specificity of goals is an essential factor in increasing employee performance and motivation (Locke & Latham, 2002). This has been thoroughly researched in the existing literature and has been further proven throughout this study. However, lower levels of specificity can be mitigated

through the use of shadow performance management or operational management. Various levels of goal specificity resulting from the blurring of employee goals and performance management alternatives leads to an increased or lowered level of employee motivation and performance. Figure 61 presents the theory in a visual format.

Figure 61: Managerial blurring of employee goals



5.3 Managerial Blurring of Employee Goals

Managers' main concern and the core category emerged relatively early during the interview process and was further confirmed as interviews progressed. The main source of emergence were the fields notes recorded during and after each interview. By rereading the interview and field notes and thinking about what the interviewees really wanted to say, helped to identify common themes. Since interviewees were aware of my mission to investigate effectiveness and shortcomings of the performance management system, they also focused on these key themes. First key conclusion to me was that managers are completely aware of how a performance management system should operate.

"She seems to be completely aware of how the performance management should work. It starts with setting good goals. Still, for various reasons, also for historical reasons it is better to follow the current practice" (Field note: RIS_DH_F_VA)

"I never give bellow rating 4 because then the bonus would not be paid out. I need objectives to be gray. I know it is not SMART, but I can manage that" (Interviewee: ITD_HD_M_JT)

They understood that specific goals should be set for employees and employees should be evaluated objectively based on assessment of specific goals. Still, I had a feeling (and it was recorded in the field notes), that managers are almost excuse themselves for not following the best practice.

"Why does she think that she cannot design specific objectives. Should not follow the old way. It seems that she is searching for an excuse because specific targets cannot be set" (Field note: RIS_DH_F_VA)

"It seems as if he does not even want to set specific objectives. It takes time and effort to make, plus it does not fit the culture" (Field note: BOD_GM_M_CB)

For various reasons – as discussed in this chapter - they purposefully wanted to freely evaluate employees at the end of the year regardless of the goals set at the beginning of the period. The easiest way to achieve that was to blur goals so they can be freely interpreted and evaluated. Alternative for blurring goals was to go through a highly administrative process of officially adjusting goals set to employee. Analysis of employee goals further confirmed this conclusion.

A process of thinking of managers were almost following this logic:

"I want to follow the best practice of setting specific goals to my employees"

"but there are so many reasons why that would make my life difficult when it comes to employee evaluation"

"if I want correct things later and take new things into consideration, I should blur goals even if it means that best practice is not followed"

"if it leads to the ineffectiveness of the performance management system, I should rely on alternative ways to manage performance."

Interestingly, the main excuse for blurring employee goals varied by interviewee. Naturally, several key reasons emerged which are detailed in this chapter. The number of occurrences signal the weight of how important certain forces were.

5.4 Desire for Flexibility

> "I would reserve flexibility for evaluation for myself no matter what happens. Maybe I would use it less but would reserve it for sure." (Interviewee: RIS_GM_M_AZ_2)

Managers seem to have a desire to maintain evaluation flexibility so that it allows them to retain complete flexibility when it comes to rating their employees. This flexibility seems to be the result of several underlying reasons. The most often repeated reasons for flexibility in the interviews were: the **environmental** changes due to the lengthy-time period between setting and evaluating goals; a **dependence** on other departments in fulfilling goals; the **influence** of completing goals; and managerial **fairness** towards employees. These factors can lead to the desire to purposefully blur employee goals – a desire that works, not by forcing managers to do so, but by motivating them.

Managers often expressed, "I want to be fair" in the course of the interviews. By being fair, they mean they wish to demonstrate emotional or financial fairness towards their employees. This feeling of fairness could also be linked to the difficulty of goals, as discussed by Klein et al. (1990). Klein et al. have shown that challenging goals results in a lower specificity level because of a hedging strategy. This could certainly be the case here, where managers use the blurring of goals to hedge the eventual result. Figure 62 shows the desire for flexibility and underlying drivers.

Figure 62: Managers' desire for flexibility

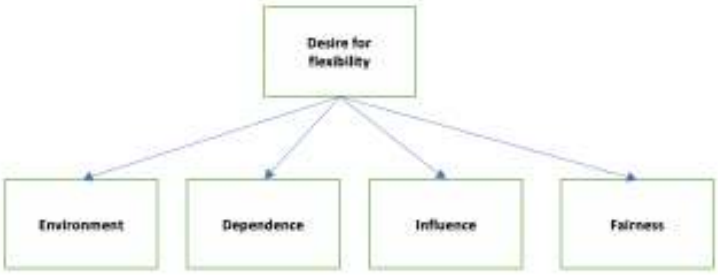
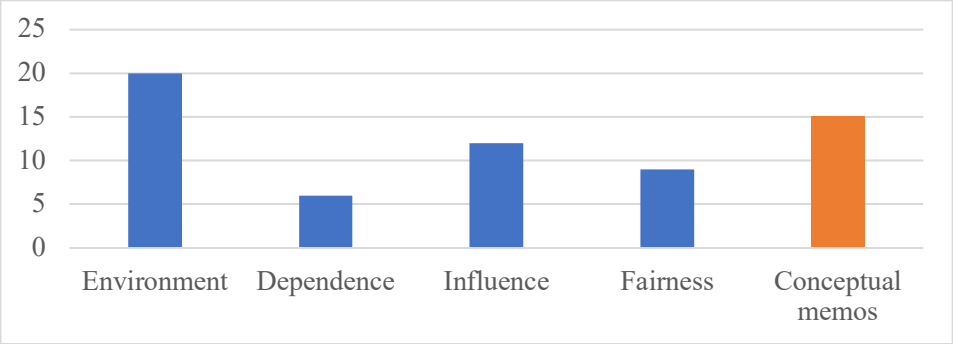


Figure 63: Coding occurrence and structural memos of managers' desire for flexibility



5.4.1 Environment

> "We set goals in January, but so many things are happening during the year, I need to have flexibility to handle those changes." (Interviewee: RIS_GM_M_AZ_2)

A normal performance management cycle starts at the end of the year and is linked to the annual planning cycle. Ideally, employees would have their goals ready before the start of the year, but this tends to be delayed until the previous year's results have been completed. Since most goal setting follows the previous year's results, actual goal setting is often delayed until the March or April of the current year. Nevertheless, this still leaves goal setting with a period of 9-12 months to cover. Setting goals for such a long period is challenging. Managers often struggle with the task by either setting very generic goals or generalising them so the goals can be interpreted flexibly when being evaluated. Many examples show that the length and frequency of objective setting may start to change, e.g., agile planning has shifted to a quarterly system. Even within the business group being investigated, some countries are already undertaking quarterly planning and objective setting (Interviewee: ITD_GM_M_BF).

Furthermore, certain types of positions are more prone to changes in their actual goals. Project managers receive very generic goals because, by nature, projects frequently change (Interviewee: ITD_HD_F_HV). Due to this, many researchers have argued that goal setting should be adjusted in accordance with the work being performed (Mueller-Hanson & Pulakos, 2015), and therefore it should be moved away from the current common practice of one-year goal setting. Current one-year goal setting often leads to the original goals being redundant when the final performance evaluation is completed. Based on current company rules, managers need to explain changes to any of the original goals and undertake a formal process

to approve changes in goals or evaluation. Changing goals involves a large amount of effort and requires the input of many people throughout the organisation until approval is finalised.

Conceptual Memo: KBD_HD_M_WL_2 *Keywords: Length of goals*

It is often challenging to define an objective one year ahead. Therefore, managers put in a significant effort to argue results at the end of the year. They often represent employees in the process, often called "union representatives" by other managers. This seems to be valid only for those employees who are their direct subordinates.

Table 31: Verbatim accounts of the environment

Interviewee code	Verbatim account
RIS_SM_F_SE	Goals set at the beginning of the year do not work because they are too far from the actual completion. We should switch to quarterly goals. This system is more bureaucratic, and we are not achieving the goals we want.
RIS_SM_F_SE	At my previous company, we had quarterly goals. These are much more specific and we can plan ahead. It would be more motivational for everybody.
RIS_SM_F_SE	If somebody asks half a year from now what the goals are, they would not be motivational.
RIS_SM_F_SE	Annual goals are general and not specific. We create sub-goals and divide them into smaller goals. Annual goals cannot be SMART because the length of time is too long.
RIS_DI_M_HG	At the beginning of the year, we cannot really see the exact deliverables. The organisation trusts us to do it correctly. I would prefer to have exact goals, and they could be transparent.
RIS_GM_M_BF	In Ukraine, we set quarterly goals and also ratings. At an operational level, we could do the same.
RIS_GM_M_BF	We cannot define goals one year ahead.
ITD_DH_M_VB	We would need to think in a shorter timeframe and set goals. It takes a lot of time, and it would be challenging to do quarterly because it takes three weeks to set goals.
ITD_GM_M_RZ	Annual goals are not good anymore; we need to set quarterly goals. We need to keep goals at the team level.
RET_GM_F_FA	We need to think in agile; we need a quarterly objective.
RET_GM_M_CP	Agile is done quarterly, not once but always. Quarterly is the longest period of time in which you can set goals normally.
STR_DH_M_SA	We cannot tell ahead what we will do. It is challenging to plan a task, and it cannot be specific.
RIS_DH_F_VA_2	If something cannot be done because of an issue…. there could be another task to be completed for the next time period.
RIS_GM_M_AZ_2	I would keep flexibility; maybe I would use it less but still keep it. There is always something that happens during the year. I assign something in January, but there are so many things that are changing, and I need to handle this.
RIS_DH_M_KT	Tasks come in ad-hoc from the business; therefore, they work on recent tasks.
RIS_GM_M_SJ	There was a time we could not change goals; we can now, based on a request. I do not use it if I can. If requirements change, I still try to comply.

KBD_HD_M_WL	Goals are corrected frequently because so many things are changing.
ITD_GM_M_BF	There is no process to adjust goals. Many changes come that change objectives, and it would be in our interest to focus on what is important. There are no SMART goals because we cannot influence them.
ITD_DH_M_HV	We do not have exact goals because the situation is changing fast, and we cannot be specific. We define general requirements, and everybody has the same goals.
ITD_DH_M_VB	We have many goals that we cannot rate because priorities are changing. We need to define goals so we can evaluate them. I only put in goals that are sure as concrete.

The frequent changes in the environment are also related to the length of the goals set as part of the performance management cycle, and result in managers hedging employee goals. Changes in the corporate environment can occur on multiple fronts: organisation, responsibilities, market conditions, priorities, and individual tasks can also all change frequently. This leads to a need to alter the employees' goals affected by this change, but unfortunately, the performance management system's current rules do not allow for such frequent changes. There are also many departments serving other departments, and the exact demands can change daily. These departments often claim that it is impossible to precisely define which tasks they must perform. However, they forget that service tasks could be defined generally while still being specific on what needs to be delivered (Interviewee: BOD_GM_M_KT). The legal department, for example, cannot specify the exact task to be performed (e.g. provide a specific legal opinion on a subject) but they can be specific about the service they provide – e.g. providing legal opinion within x number of days, with y customer rating and so on.

Conceptual Memo: KBD_HD_M_WL_2 *Keywords: Changing environment*

Departments that provide services to other areas of the bank are in a difficult situation when setting goals. Instead of focusing on service delivery SLA (speed and quality), they look at what tasks are expected to be performed.

As a result of a rapidly changing environment or a lack of service level and business measurement, managers often respond by generalising or including only those goals that are highly specific "concrete block" responsibilities (Interviewee: ITD_DH_M_VB).

5.4.2 Dependence

> "If a colleague was hindered by another department, but did everything… with full effort, but because of the different priorities of other departments or tight resources, cannot progress as wished, than I take this into consideration." (Interviewee: RIS_DH_F_VA_2)

Companies are complex organisations, and no department or employee can act as an island. Specific tasks are more independent than others, but still, a significant level of interdependence exists with other departments or individuals. An excuse often offered by employees is that goals are not met because other departments are failing to do their jobs. Managers seem to be aware of this dependence and do not want to penalise their employees for it. An alternative would be for managers to switch objective setting and evaluation to a more process-focused approach instead of outcome-focused. They could reward employees for their effort and the steps completed rather than purely for the results since the outcome cannot always be completed due to dependence on others (Interviewee: RIS_DH_F_VA_2). Managers wish to have this level of flexibility to eventually evaluate employees irrespective of results but instead by taking other factors – such as effort, motivation, other goals, personal relationships, etc. – into consideration. Company key performance indicators are also often blurred. No department or activity can be measured in a vacuum and, since measurements are also usually the result of joint efforts, departments that are numbers driven also complain about dependence (Interviewee: ITD_DH_F_DI). For example, corporate sales results are highly dependent on the marketing department, the risk department (for approval), and many other departments (for delivery). Verbatim for dependence is presented in Table 32.

Table 32: Verbatim accounts of dependence

Interviewee code	Verbatim account
RIS_DH_F_VA_2	If a colleague was hindered by another department but did everything… with full effort, but because of different priorities of other departments or tight resources, cannot progress as wished, then I take this into consideration…
RIS_GM_M_AZ_2	Because there is significant dependence, we need to explain what happened at the end of the year. It is better to be flexible.
RIS_DH_F_PA	Milestones do not work because of various delays by others.
	It is essential to have measurable goals, but it is not possible because they are separate from what the area is actually doing.

ITD_DI_M_KD	You have to define goals that you can do yourself because others will not have the same objectives.
ITD_DH_F_DJ	It is not easy to define measurable goals. Work depends on other areas and also outsourcing partners. This influences performance.

5.4.3 Influence on Goals

> "We have KPIs that we cannot influence. The strategy is correct that we 'cry and laugh together', but we cannot influence risk goals." (Interviewee: RIS_DI_M_HG)

At the company, key company performance indicators cascade down to the lower levels. Cascading goals are used by many companies and are based on the idea that if one wants to influence overall performance, one needs to distribute the same responsibility across all levels. Experience shows, however, that this does not work below a certain level as either the person has no direct effect on the given goals, or their area of responsibility is so small that it only marginally impacts the goals. Interviewees argue that this practice makes sense to make sure that all departments in a team "cry and laugh together" (Interviewee: RIS_DI_M_HG), but they also admit that, for employee goals, cascading is not effective. This also drives managers' behaviour to keep goals general and try to compensate for this effect in the evaluation of employees. One way to do this is to generalise goals beyond centrally required numerical goals, so managers can overrate employees if the overall company goals are not fully delivered.

Table 33: Verbatim accounts of influence

Interviewee code	Verbatim account
RIS_DH_F_VA_2	If he has no influence, and that is the reason for no progress, then I take it into consideration.
RIS_SM_F_SE	There are performance indicators we cannot influence. The portion of these indicators is too high; we should change that.
RIS_DI_M_HG	We have KPIs that we cannot influence. The strategy is correct that we cry and laugh together, but we cannot influence risk goals. These goals are not given to the department head because they do not have influence.
RIS_DH_M_SM	Common bank goals are given. Colleagues have no influence on them, only the personal goals.
RIS_DH_M_SM	Financial KPIs we cannot influence. We should fix our bonus because we cannot influence delivery.

RIS_GM_M_AZ	We need to reduce numerical goals; currently, we have only 5–10 % flexibility, and we need to increase that. People cannot influence goals with numbers. We need different goals at the lower level.
RIS_SM_F_FM	We need a challenge; this would motivate people to reach goals. There are some numbers we cannot influence.
ITD_GM_M_BF	Numerical goals go down to a certain level, but below that, there is no influence on numbers, neither at the manager nor employee level. There are numbers that cascade down to manager level, and I cannot influence them.
ITD_HD_M_JT	Everybody looks as if they have nothing to do with it. They are very far from the individual.
ITD_DH_M_HV	We cannot influence bank-wide numbers.
ITD_DH_M_GP	I cannot influence strategic goals. I try not to give similar goals or be less specific.
RET_DH_M_KA	There are areas that have no influence on numbers that influence bonuses. For those areas that have influence we should continue doing this, but other areas with no influence, I would make bonuses fixed.

5.4.4 Fairness to Employees

> "I would not give a rating less than four because that would make them lose their bonus. We need to have flexible goals. I don't want to cause a difficult situation for my employees (financially)." (Interviewee: ITD_HD_M_JT)

Most managers interviewed mentioned the need to be fair to employees. Fairness is a familiar concept related to performance management (Greenberg, 1987). It is mainly defined as an employee feeling of fairness and falls under the umbrella of research on organisational justice (Shields, 2007). Organisational justice is defined by three distinctive areas: distributive justice, procedural justice, and interactional justice (Greenberg, 1987). Although no literature has been identified that focuses specifically on managerial fairness (or justice), from the interviews, it was identified that two of the three types of justice (distributive, procedural and interactional) are exhibited by the managers. Distributive justice deals with distributing resources justly; procedural justice is about fairness and the transparency of the process, while interactional justice requires people to be treated with dignity and respect. Examples of procedural and distributive justice were voiced during the interviews:

1. Fairness for employee performance through the consideration of factors that are not measured or included in the goals (Interviewee: RIS_DH_F_VA_2) – procedural justice

2. Fairness related to how the performance management system is set up, for example, cascading overall company goals not being considered fair by managers – procedural justice
3. Fairness is related to the social status and earnings of employees. Managers do not want to cause financial hardship to the employee by revoking bonus payments (Interviewee: ITD_HD_M_JT) – distributive justice.

Although the categories discussed earlier could also contribute to organisational justice, there might be other reasons why managers feel the need to be fair to employees. For example, part of procedural justice involves correctly measuring performance and, for that reason, the lack of influence on goals or dependence on others could seriously affect it. There might also be other issues related to procedural justice, for example, measurements, biased judgements, or harshness (Shields, 2007).

Questions surrounding the difference between the construct of fairness to employees and elements of conflict avoidance (discussed later) surfaced in the interviews. These are associated concepts in this theory and are related to organisational justice. The difference is that fairness to employees is an honest representation of a manager's need or desire for fairness, while conflict avoidance is caused by anxiety and puts pressure on managers to behave differently from how they might otherwise act. The impact of both might be the same, but conflict avoidance acts by physiologically forcing managers to act in a way other than they would typically do. Managers do not necessarily agree with the reasons but comply because of the pressure put on them by the employee, the company culture and communication, or by the team.

Table 34: Verbatim account of fairness to employees

Interviewee code	Verbatim account
RIS_DH_F_VA_2	If somebody is not reaching results, but by considering other issues, I will still give him better ratings based on my judgement.
RIS_DH_F_VA	It would be more incentivising if we could compare employees. It would be fair because then I could assess performance against others.
RIS_DH_F_VA	We need to make all goals transparent to all employees. We need to work in teams, and we need to understand what the priorities of other employees are because our performance depends on other employees. That would be fairer to the employees.
BOD_GM_M_CB	We cry and laugh together; that is why we are committed.

RIS_GM_M_SJ	We had KPIs that we did not influence because the goals were cascaded down. We had arguments about it. We cry and laugh together, but the goals cannot be cascaded further down.
KBD_HD_M_WL	We need to push people to motivate them to do new things. I would extend subjective valuation and goals. What can we expect from a manager? Competencies. We do not always use subjective valuation.
ITD_HD_M_JT	I would not give less than four because that would make them lose their bonus. We need to have flexible goals. I do not want to cause a difficult situation for my employees (financially).
ITD_DH_M_GP	The biggest problem for the company is making money, and it is not forced to be efficient. People know that and we have to consider that.
STR_DV_M_BL	The manager should be able to decide on distributing bonuses; there should not be any oversight. I should be able to do it as I see proper.

5.5 Position Profile

Several attributes linked to the position profile have been identified. The position profile, as described here, is based on the tasks that needed to be performed, the characteristics of the goals linked to the position, and the profile of the employee and their organisation. Figure 64 visually represents the construct and Figure 65 displays the occurrence in interviews and conceptual memos.

Figure 64: Elements of the position profile

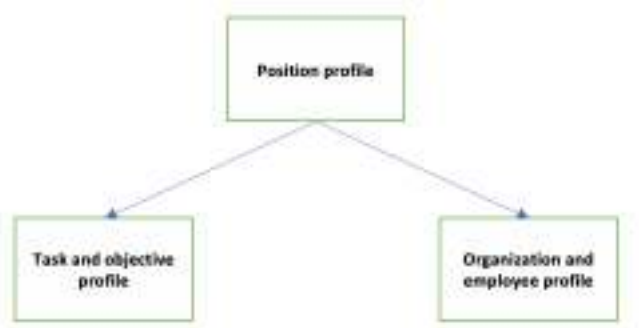


Figure 65: Coding occurrence of the position profile

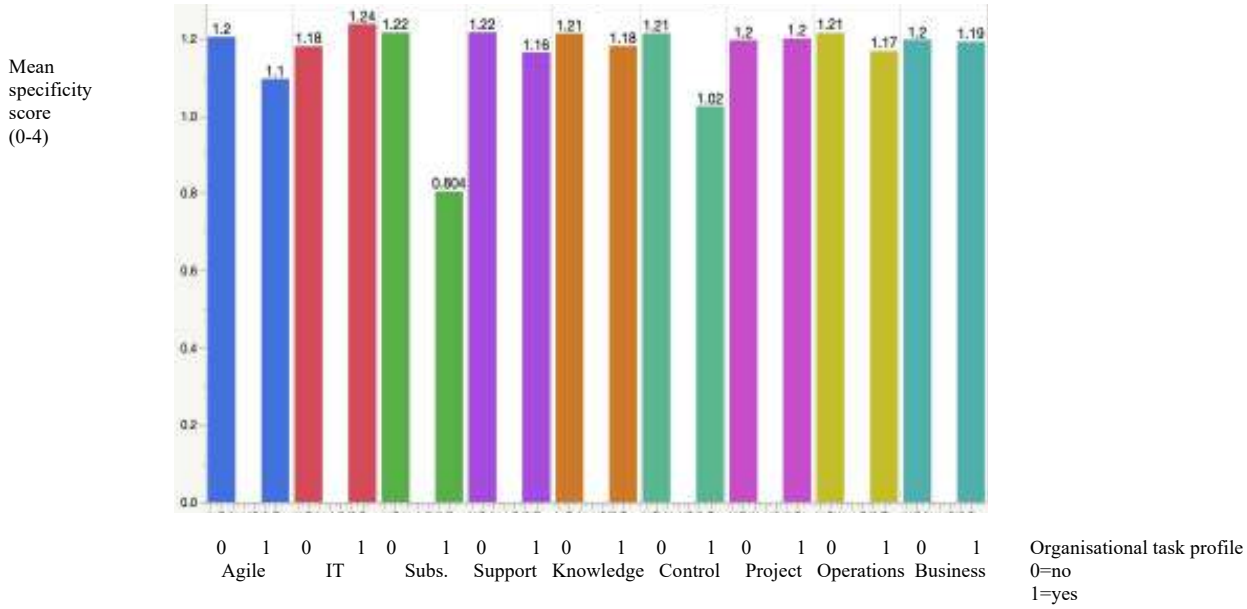
Besides the qualitative data from the interviews, quantitative analyses also supported the position profile as an important independent variable affecting goal specificity. Quantitative analysis and the subsequent clarifying interviews highlighted that the task and objective profile could be an important variable. Quantitative analysis highlighted that outcome type goals lead to more specific goals, most likely because process type goals are often learning goals, for which setting specific goals is counterproductive. Several variables related to the organisation and employee profile also influence the level of specificity of goals. The educational levels of managers and employees, the organisational level of the department and the manager's employee number are among the independent variables with an explained effect on specificity. These variables are most likely to affect specificity through the type of task performed by the organisation and the practical implication of setting the same number of goals regardless of the area of responsibility.

5.5.1 Task and Objective Profiles

> "For those areas who provide an internal service, which are less objective, less bonus is needed. There are a lot of subjective things when evaluating performance." (Interviewee: KBD_HD_M_WL)

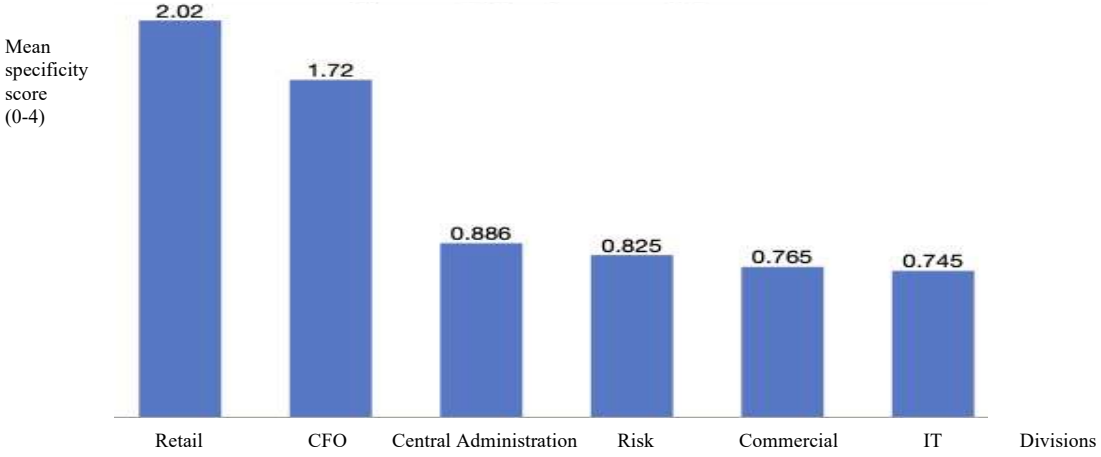
During the quantitative analysis, departments were categorised into various task categories depending on the type of process, task, or responsibilities they have. The list was randomly compiled based upon experience, and the categorisation was based upon the organisational duties as defined in the company's internal organisational compendium. The mean specificity score was investigated for these organisations and, besides departments dealing with subsidiaries and providing control function, no evidence was found that the departmental task influences specificity (Figure 66). This finding seems to be counter-intuitive and contrary to what the interviewees stated.

Figure 66: Specificity score by organisational task profile



Managers think that certain support tasks, e.g., secretarial, by definition, cannot be specific (Interviewee: ITD_DH_F_HI), and they also believe that repetitive operational tasks or sales tasks are easier to measure and, therefore, it is easier to set specific numerical goals. This is somewhat reflected in the quantitative analysis of specificity by divisions (Figure 67). Divisional differences could stem from either the type of task they perform or the goal orientation of the divisions' management.

Figure 67: Goal specificity by division



Goal types have been extensively detailed in the existing literature: outcome/process, abstract/concrete, long term/short term, specific/non-specific, approach/avoidance, attainment/maintenance, mastery/performance, conscious/subconscious, and creative/specific goals types have all been previously discussed. In the quantitative analysis, outcome/process, attainment/maintenance, and approach/avoidance goal categorisation was used. Outcome goals were found to be overwhelmingly more specific than process goals, but no differences were found for the other categorisations. The literature states that learning goals are better when they are not specific. As an alternative, the objective type was also considered but not investigated in the quantitative analysis.

Certain tasks are measured by the organisation to a given universal standard. These are usually revenue/sales type, cost type, or service type measurements and are required for running the business or providing a service to employees. Some of these standardised measurements are even required by the regulator or are reported to the public or shareholders. There is evidence that the goals for these organisations, individuals, and tasks with this type of standard measurements are more specific. In the analysis of interview codes, the position and objective profile code was used 13 times, with most of these being for the task profile. Managers mainly highlighted that the specificity of goals is highly dependent on the task being performed. Some interviewees mentioned that junior colleagues' learning goals are usually not specific (Interviewee: RIS_GM_M_AZ_2), which corresponds to the existing literature findings.

Table 35: Verbatim accounts for the task and objective profiles

Interviewee code	Verbatim account
RIS_GM_M_AZ_2	How you set goals is very much dependent on the area. For example, for an operations area, they would have a cycle time, which has to be measured.
BOD_GM_M_CB	Depending on the position, there will be other subjective thoughts… They do not have numerical measurements…
BOD_GM_M_CB	Goals are managed at a team level. Currently, we mostly have change tasks, not objective measurements.
RIS_GM_M_BF	It does not make sense to define goals for assistants. … For those who are executors, we do not need such a complex system.
RIS_GM_M_BF	There are 35–40 loan approval officers; they do only 3–4 tasks that are close to reality and easy to measure.
RIS_SM_F_FM	There is nothing to give for secretaries; these are very general goals.
RIS_DH_M_HR	Performance depends on many things, cannot be divided into small areas. Team goals would be better.

KBD_HD_M_WL	Those areas which provide service are less objective, and less bonus is needed. There are a lot of subjective things.
ITD_DH_M_NP	The performance management system follows a logic that cannot be used for everybody. Setting goals for developers is not easy. They are working on 30–40 development tasks at the same time, they cannot follow all of these.
ITD_DH_M_NP	Even more difficult for those doing operative tasks.
ITD_DH_M_NP	Colleagues do not include development goals because they do not contribute to the evaluation.
STR_DV_M_BL	There are areas where it makes sense, but in other areas, it is not necessary to set goals, measure, and evaluate.
STR_DV_M_BL	You can measure performance for those positions that are repetitive. Other areas are not measurable. It depends if it makes sense to create this system. There are some areas where, yes, it is, but there are where ii is not.
STR_DH_M_SA	Tasks are very generic, you cannot define SMART goals.

5.5.2 Organisation and Employee Profiles (Departments)

> "As you go to lower organisational levels, goals could be more specific. Everybody could have 4–5 goals and at a lower level there is less responsibility therefore it is easier to define more specific goals." (Interviewee: RIS_GM_M_AZ_2)

The company organisation is a structure of basic building blocks. In this case, the target company consists of five organisational levels built like a pyramid. Each organisational unit has a manager and employees that comprise the team. Each department has its characteristics that can be described by its mission, size, and its place in the company structure. In the quantitative analysis, organisational variables were investigated as independent variables and their relationship to the dependent variable of goal specificity. It was found that there is a significant difference in the specificity of goals depending on the given organisation, the number of employees, and the level of the organisation. All these variables describe the organisational unit, but they do not explain this relationship. The interviews shed some light on what the numerical analysis failed to explain, viz. the difference between larger organisations (divisions) can be explained by the subculture created by the division head.

The impact of the number of employees on specificity can be explained by the fact that larger organisations tend to be more operative with an increased number of repetitive tasks. However, this variable did not show a significant difference in the quantitative analysis. In the interviews, managers stated that larger operational departments have previously established measurements

and provide a uniform, repetitive task, making it easier to define more specific goals (Interviewee: RIS_GM_M_AZ_2). These organisations also tend to be further from the CEO, which explains another variable that was found to be relevant. Overhead type departments are usually much smaller and engaged in knowledge work. They tend to deal with specific tasks on a case-by-case basis, making it much more difficult to define goals specifically. One explanation provided for this was that the larger organisations that are further away from the CEO oversee smaller amounts of responsibility. Additionally, when goals are limited to a of maximum five, it is easier to specify goals for a narrow-focused department. Departments with wider responsibilities need more generic wording (Interviewee: RIS_GM_M_AZ_2).

Table 36: Verbatim accounts for the organisation profile

Interviewee code	Verbatim account
RIS_GM_M_AZ_2	I think it depends on the leaders. I do not think we are the most specific. You can always define more specific goals, but it depends on the manager.
BOD_GM_M_CB	Two department heads have 40 subordinates. That makes it challenging to have goals and evaluations for everybody.
ITD_DH_F_HI	It is challenging to set goals for these areas. These are coordination tasks and there are more subjective evaluations.
RIS_GM_M_AZ_2	As you go to lower organisational levels, goals could be more specific. Everybody could have 4–5 goals, and at the lower level, there are more minor responsibilities; therefore, it is easier to define more specific goals.
RIS_GM_M_AZ_2	When somebody is very junior, they should have more learning goals. There is always somebody above a junior who is responsible for them. If [goal setting] is taken seriously, a senior can define goals more specifically.
RIS_DH_M_SM	We set joint goals with colleagues. Everybody brings proposals, we discuss them, and those then go to the employer.

Interestingly, the interviews resulted in relatively few coding incidents for this subject, while many structural memos were written on the subject resulting from the quantitative analysis and the interviews. Structural memos further support the argument that the organisational profile of the department influences the specificity of the goals.

Table 37: Conceptual memos on the organisation profile

Memo code	Conceptual memo
RIS_GM_M_BF_2	Larger departments with more employees do more uniform activities. It might, therefore, be difficult to spend enough time with employees, but in fact, they are receiving the same goals. Also, because of the repetitive nature of the task, it is easier to have numerical goals.

QUAN004	A significant difference in specificity scores between divisions could derive from a variety of factors. It could be that the nature of the work is different in different divisions, or the head and management of the division may approach goal setting differently, perhaps by providing examples or by pushing managers to use proper goal setting. The categorisation of organisation units showed that the nature of the work argument is probably less likely than the managerial approach.
QUAN010	Manager employee number – the span of control varies throughout the organisation. Departments with highly specialised skills tend to have a lower number of employees. In general, the expectation is to have around six employees in these organisations, while departments with more manual, operation-type functions tend to have a higher span of control with around 15 or more employees. The latter type of organisation would have more specific goals related to the more defined processes they perform, while support organisations' missions vary significantly.
RIS_DH_M_TP	Cascading goals often does not make sense since, at lower levels, they might not be able to be influenced by the employee. However, some managers still adhere to the rule of cascading all goals to employees. When goals are disconnected from the employee's tasks, the results do not reflect the employee's actual performance. Thus, in this case, managerial flexibility becomes vital to evaluate employees in the manner they wish, regardless of the goals.
QUAN007	From the analysis, I can see a relationship between managerial status and specificity scores. Managers tend to have lower specificity scores than employees.
QUAN010	Manager organisation level – similarly to employee number, process type organisations tend to be at a lower level down from the CEO. Despite this observation, it is still crucial that at higher levels, possibly more "important" employees have lower specificity, which seems counter-intuitive. Organisation – indicates that divisions somehow define goals differently. This could contribute to the different types of processes/functions they provide or indicate personal differences in goal setting by the managers of various divisions.

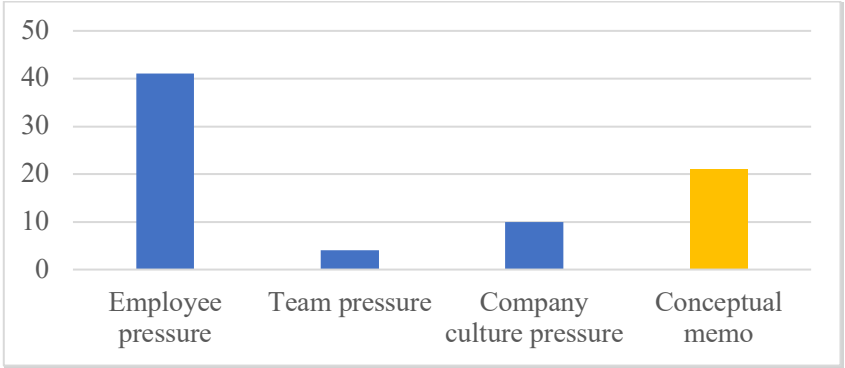
The profile of the employee seems to be important in both the quantitative and qualitative analysis, although there was no reference to this in the existing literature. Due to how the process of goal setting is undertaken, employees play a relatively more minor role in the actual wording of the goals. This is because most managers follow a cascading process of goal setting by sharing their goals with their employees: managers ask employees to base the first version of their annual goals on last year's goals and those of the manager. Employees prepare the first version, which is then verified and corrected by the manager before entering the system. Some employee profile characteristics like age, gender, education, or experience do not influence goal specificity as shown in the quantitative analysis of this research.

5.6 Conflict Avoidance

With the highest level of coding incidents, conflict avoidance seems to be a critical factor in blurring employee goals. Managers' desire for flexibility and conflict avoidance are related constructs, but they are different in nature, as described earlier. A manager's desire to maintain flexibility is an internal need or motivation that results in them blurring employee goals. Conflict avoidance results in the same behaviour, but managers act under pressure from various sources to blur employee goals. Internally they might disagree with blurring goals but they chose to do it nevertheless. These pressures are not aligned with the managers' desire, and managers would not normally act upon them other than by being forced to bend to this pressure. There are 58 incidents of this construct, which is more than 25 % of all codes used. There are also more than 20 conceptual notes written on this subject. Figures 68 and 69 present elements of conflict avoidance and the related coding incidents.

Figure 68: Elements of conflict avoidance

Figure 69: Coding occurrence of conflict avoidance



5.6.1 Employee Pressure

> "A 100 % rating would not result in employee satisfaction, but anything below 100 % would result in dissatisfaction for sure." (Interviewee: RIS_DH_M_SM)

Pressure certainly exists from employees to receive a good or perfect evaluation, as attested to by repeated mentions in the interviews and quantitative analysis. In the latter, it was shown that managers seldom reduce employee self-evaluation scores: only 4.1 % of self-evaluations are not 100 %, and, although managers change 30 % of evaluations, the combined final evaluation is almost never reduced. This is also proof that managers adjust employee self-evaluations to improve their ratings in other areas. The main reason for this managerial behaviour is employee pressure related to remuneration. Evidence of multiple reasons for such pressure driven by compensation issues has been found:

1. If overall remuneration is lower than the market average, employees expect a full bonus payment to match their total remuneration level with their expectations. A verbatim example: "When I arrived, salaries were higher. Since then, market rates have changed, but our salaries not" (Interviewee: ITD_DH_M_GP). As such, a less than perfect evaluation results in significant protest by employees. In the case of specific goals, not only do employees fight for a better rating, but managers representing employees in the negotiation process also fight for a better rating. As one interviewee formulated, they act as a "union representative" *(*Interviewee: KBD_HD_M_WL) to adjust bonuses. At a higher position level, bonuses represent a significant portion of the total remuneration, so managers tend to support employees fighting for perfect evaluations.
2. Remuneration levels are somewhat different between old and new employees. New employees tend to receive the going market rate when joining, but more senior employees may fall below this total remuneration level. In this case, balancing total remuneration is only possible with a full bonus payment, which is both voiced and expected by employees. A verbatim example: "Older employees expect the bonus to be paid. They are people who think the bonus must be paid to them because of the salary structure" (Interviewee: RIS_GM_M_AZ_2).
3. Expectations regarding remuneration also arise from the success of the company. When the company delivers massive profits, employees expect some of the profit to be shared with them. Thus, the pressure is placed on managers to deliver excellent evaluations of

employees, which can be achieved if the goals are defined less specifically. A verbatim example: “A bonus is not considered as a performance payment; it is considered to be part of the basic salary. It is very serious case to give less than 100 % when the bank closed a very good year” (Interviewee: RIS_DH_M_TP).

Conceptual Memo: RIS_DH_M_TP_2 *Keywords: Employee expectation*

Employee expectation is an essential driver of managerial behaviour when setting goals and evaluating employees. The expectation is also increased when the company performs well and delivers profits. Since the company is public, annual profits are well known to the employees. In this case, the employees expect some of the profits to be shared with them.

The result of employee pressure is evident on multiple fronts. First, managers hedge their positions by setting blurred goals to maintain the flexibility to evaluate employees as they wish. Second, the rating of employees becomes non-differentiated (Interviewee: ITD_DH_F_HB). The third result of pressure is that it creates a need to use other performance management tools to substitute for correct goal setting and evaluation. Interestingly, for managers who believe in adequately using the performance management system, increasing the specificity of goals helps ward off employee pressure. Through more specific goal setting, less room is available for negotiation or misinterpretation by employees (Interviewees: RIS_DH_M_KP, STR_DH_M_SA). Some managers try to avoid this conflict by relying solely on using other means of performance management. Table 38 presents the related verbatim accounts from the interviews.

Table 38: Verbatim accounts for employee pressure

Interviewee code	Verbatim account
RIS_DH_F_VA_2	I have received an additional bonus to be used as a differentiated bonus for employees. I did that very harshly, and some people did not get any money. It resulted in such a mess.
RIS_DH_F_VA_2	I already see the impacts. Until now, I cannot show it to them, but now I can measure their performance.
STR_DIR_M_KA	I have been here three years, and in the last 20 years, everybody received a bonus. HR does not support differentiation.
RIS_GM_M_AZ_2	The company is doing well, and we are not paying employees?
RIS_GM_M_AZ_2	There would not be any problem with those who perform well but I would take away a bonus from those I would fire to give it to somebody else. However, he is still an okay employee. If he sees that in another place a bonus is paid, he will complain.
RIS_GM_M_AZ_2	More senior employees expect the bonus to be paid. There are people who think the bonus must be paid to them because of the salary structure.

BOD_GM_M_CB	People expect this payment. When we ask how much their compensation is, they say only the salary, but they think of this as salary.
RIS_DH_M_KT	The bonus is considered to be part of the basic salary. There is a considerable resistance, mostly from old colleagues, to change that.
RIS_DH_M_KT	My lowest valuation was 80 %. I did not go lower; still, colleagues almost killed me.
RIS_SM_F_SE	Everybody considers a bonus as cash; therefore, it has motivational power.
RIS_HD_M_KG	Most managers set evaluations in the middle. The fact that it is linked to money influences how people evaluate. We had a big issue because somebody lost 2 % of his bonus. For the GM and above the bonus is for 24 months, and they fight for every bit of it.
RIS_HD_M_KG	People would kill for the bonus because it is too high.
RIS_DI_M_HG	It is customary now that if it is not a big problem, everybody gets 100 %. This carries a message that there is a problem if somebody does not get 100 %. Every manager is cautious with this tool. Why would I punish my people with reduction when nobody else does it?
RIS_DH_M_GT	Previously it was 13, 14th monthly salary, but we are trying to change that. However, people are not used to it, and everybody still gives 100 %.
RIS_DH_M_HR	It became expected that the two-month bonus is compulsory. If somebody receives less by 5000 HUF, then it is “Oh my god!!”
RIS_DH_M_TP	The bonus is not considered as a performance payment; it is considered as basic salary. It is severe to give less than 100 % when the bank closed an excellent year. It is not easy to give feedback to people.
ITD_GM_M_BF	If you cut somebody’s bonus, it is a tragedy. We should add to a fixed salary because everybody expects it.
ITD_DH_F_HI	We should communicate that six is the best, but not that six is expected. If I give a four, everybody feels hurt. We need a lot of communication around this because it hurts people’s feelings.
ITD_DH_M_HV	If there is not a big problem, people get the money. It does not make sense to put more effort into it if you get it anyway.
ITD_DI_M_KD	When we hire people, we tell them how the system works. The company pays well, there is no need for a lower bonus payment.
ITD_DH_F_HB	Everybody counts on getting the bonus; if not, they are hurt for six months. That is why I cannot evaluate people lower. If the goals are too concrete, I have no freedom.
ITD_DH_M_NP	Everybody feels that the bonus is fixed.
ITD_GM_M_RZ	What is the purpose of the current bonus? It is a delayed salary.
RET_DH_M_KA	The basic salary is not competitive. We need to change the ratio. Everybody expects the payment, and we can only give 100 %
RET_DH_M_KA	The bonus is always paid; it is part of the salary.
RET_GM_M_VT	Everybody counts on the bonus payment. There is no added value in setting goals end of the day. We, anyway, explain why he completed goals.
RET_GM_M_CP	A two-month bonus has built into the expectation, so it has no motivational effect.
STR_DH_M_SA	Very seldom somebody does not get 100 %. The treat is there, but it has built into expectations. Everybody expects it, if not always starts questioning why.
STR_GM_M_KA	It has been burned in that money has to be paid. We cannot pay for it.

Pressure on managers could also be explained by the psychological contract (Rousseau, 1989) between employees and management. The psychological contract can be defined "as a cognitive schema, or system of beliefs, representing an individual's perceptions of his or her own and another's obligations, defined as the duties or responsibilities one feels bound to perform" (Rousseau, Hansen, & Tomprou, 2018, p. 1081). A psychological contract is created by the employee but is based on the employee's understanding of, for example, past promises or past practices. The psychological contract is dynamic, and it is influenced by such factors as corporate communication or actual human resources practices, as has also been found in the research. Psychological contracts can define employee beliefs on exchange-related obligations, e.g. remuneration and bonuses. (Rousseau et al., 2018). The perceived obligation could manifest as pressure on the manager to obey the "contract". A breach of the psychological contract could result in significant adverse effects on employee attitude and behaviour (Rousseau et al., 2018). The perceived contract represents the equity between the individual value and reward of the employee and others within the organisation (Adams, 1963, 1965). Inequity could result in adverse outcomes such as employees leaving, changing their performance level, changing their input, rationalising perception of their input or output, physiologically distorting the inputs or outputs of others, or changing the comparison's other referent. The research shows that managers are pressured to avoid these consequences by purposefully blurring employee goals to maintain evaluation flexibility at the end of the year.

5.6.2 Team Pressure

> "We would not penalise ourselves." (Interviewee: RIS_GM_M_AZ_2)

The second type of pressure that leads managers to avoid conflict is that expressed by the team. Managers are also part of their team and, therefore, they are not only leaders but also team members who should abide by the rules of the team and represent the best interests of the team. The team's pressure on a manager seems to originate from a comparison of the team with other teams, i.e. representing the team positively and not overly penalising the team when other parts of the organisation behave differently. A verbatim example: "This is a team. It hurts the team more if I take away 10 % of the bonus than helps if I give 10 % extra" (Interviewee: STR_GM_M_KA). Team members compare their managers' behaviour to other managers to make sure that they are treated similarly or better. Managers also frequently mentioned that they do not want to penalise their team by being harsher than other managers. This behaviour is reinforced by a lack of transparent goals and a lack of transparency on how the rules are

applied. Naturally, this behaviour is highly dependent on the managers' role within the team (e.g. boss, coach, partner, enabler) (Trost, 2017).

Conceptual Memo: RIS_HD_M_KG_3 Date: Keywords: Team pressure

When comparing themselves against other departments, managers often feel that these other departments do not take performance management seriously. Therefore, they do not feel compelled to enforce strict rules within their department.

Table 39: Verbatim accounts for team pressure

Interviewee code	Verbatim account
RIS_GM_M_AZ_2	We would not penalise ourselves.
RIS_DH_M_TP	We cry together, we laugh together.
KBD_HD_M_WL	Many managers play the role of a union leader. We need a system that managers do not represent people because they are their boss. We need a bonus pool that can be paid only in the case of overperformance.
STR_GM_M_KA	This is a team. It hurts more if I take away 10 % than if I give 10 %.

5.6.3 Company Culture/Communication Pressure

> "… last 20 years, it's been built into the culture that everybody receives full payment and HR does not support the message that differentiation is needed." (Interviewee: RIS_GM_M_AZ)

Company culture could be a significant motivator behind blurring behaviour. Existing literature highlights how this relationship is highly influenced by company culture and the effectiveness of performance management (Armstrong & Ward, 2005). The "old way" of doing things creates the employee expectation that everything will continue as before (Interviewee: RIS_DI_M_HG). Moreover, many managers think that official company communication does not help managers operate the performance management system properly. As a case in point, several communications regarding the bonus were sent out without mentioning differentiation – these company communications could have been an excellent opportunity to change behaviours and the expectations of employees and managers. Several managers also mentioned that differentiation could be initiated by allocating an additional bonus fund for this specific purpose. Changing company culture and usual behaviour would otherwise require extensive and robust communication (Interviewee: RIS_DH_M_HG).

Not only should the performance management system be considered financially motivating, but it should also be emotionally motivating due to the integral role of communication within it. However, company communication does not currently support managers' efforts: bonus payments just appear in the employees' accounts with no communication from the company or the managers (Interviewee: ITD_DH_M_MP). Several examples of misaligned communication over the awarding of extra bonuses were mentioned. One notable example is a general company letter sent to employees regarding how every employee was to receive their salary increase, i.e. bonus, without differentiation (Interviewee: ITD_GM_M_BF). Many managers feel frustrated about company communication but believe that it is easier to continue with the current norm rather than starting to do something that goes against the current practice. One way of changing this behaviour could be through the use of Agile. The company has started experimenting with Agile organisation, and approximately 20 % of employees have gone through an agile transformation. Agile has a very well-defined performance management structure with strict rules and procedures, and its use has immediately shifted the culture of those departments utilising it.

Conceptual Memo: RIS_DH_M_TP_2 *Keywords: Company culture*

Agile operation is an excellent example of good communication, culture, and expectation setting. Performance management in agile is well defined and presented so that everybody adheres to the rules because the communication and expectation setting is powerful. I wonder if the results would be comparable were non-agile rules communicated similarly.

Table 40: Verbatim accounts of company culture and communication

Interviewee code	Verbatim account
STR_DIR_M_KA	Once I had distributed the usual bonus, the communication came that it could have been differentiated.
BOD_GM_M_CB	Setting at least 50 % challenging goals does not fit the culture. You cannot make mistakes here. Efficiency goals can be quantitative, which others cannot.
RIS_DH_F_PA	If you can read in a company magazine that average performers get 90 % if they perform well, that would be fine. Otherwise, there is no money to incentivise exceptional employees. The salary increase has already been communicated to them.
RIS_DH_F_PA	There is always communication that the one-month bonus must be paid to employees.
RIS_DI_M_HG	There could be more considerable differentiation, but it has to follow intensive targeted communication so people will understand. We have to prepare that there is a conflict between market salaries and the company salaries of those who have been here for a long time.

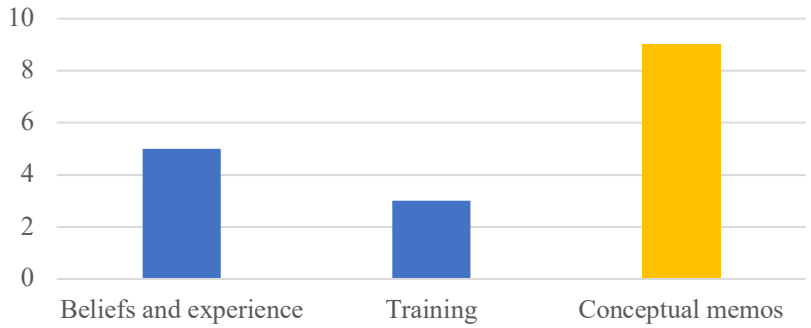
RIS_SM_F_FM	There was a bonus, but managers did not know about it. We could have congratulated people, we could have used this opportunity better.
ITD_GM_M_BF	If the average salary increase is publicly announced, everybody thinks it is compulsory. Previously, a salary increase could be used freely.
ITD_DH_M_NP	We are missing communication. Money appears in their account, but there is not even a piece of paper. It would be good to have it signed by the manager.
ITD_DH_M_NP	There is [communication] when a project gives a bonus. There was no communication about [the bonus], no thanks on paper, or that managers would have thanked employees.
RET_GM_M_CP	We need clear communication about the evaluation.

5.7 Managers' Goal Orientation

The goal orientation of the managers could have a significant impact on managerial behaviour, including setting employee performance goals (Button, Mathieu, & Zajac, 1996). Based on their own **beliefs**, **experience**, or **training**, managers may or may not be strong believers in the effectiveness of setting specific performance goals. Obviously, there are managers at both ends of the spectrum. While there are managers who think that performance management is, in general, useless and a waste of time, from the 43 interviews conducted only two such comments emerged. Goal orientation, as a concept in psychology (Latham, Ganegoda, & Locke, 2011), states that people with a high level of goal orientation prefer the use of goals as proof of competence (Seijts et al., 2004). This goal orientation is an inherent trait that can be influenced by experience or education, as was observed in the managerial interviews. I have found that managerial goal orientation resulted in setting more specific goals for employees. And, insofar as specific goals are set, the employee's goal orientation becomes less relevant in achieving performance (Latham et al., 2011).

Figure 70: Elements of the goal orientation of managers

Figure 71: Coding occurrence of the goal orientation of managers



5.7.1 Beliefs and experience

> "There is enough freedom of the managers to operate this system, HR does not intervene, and managers could do enough depending how they think about it." (Interviewee: RIS_DI_M_HG)

Multiple cultures can exist within the complex organisation of a large company. There could be an overall company culture, a division culture (led by a deputy CEO), or departmental subcultures. These cultures could correspond to or oppose each other. The quantitative analysis revealed that divisions have significantly different ideas regarding specificity when it comes to goal setting. Retail and finance (CFO) areas have a significantly higher goal specificity score than the other areas. The numbers do not explain the reasons for such differences. From the interviews, it became clear that these large divisional differences are influenced by the belief of the division head, who creates a certain subculture within the organisation. This becomes even clearer when the differences between tasks and processes are factored out. The retail and commercial divisions are both sales-oriented divisions with numerical sales targets, yet the specificity levels of goals are highly different. Performance management is regarded – by many – as time consuming, ineffective, demotivating, and subjective (Ewenstein et al., 2016). A McKinsey Global survey of executives showed that 54 % of respondents believed that performance management had no positive effect on performance (Chowdhury et al., 2018). Although none of these extreme opinions surfaced during the interviews, such extreme opinions could easily drive actual practice towards the extreme in either direction.

Table 41: Verbatim accounts for beliefs and experience

Interviewee code	Verbatim account
RIS_GM_M_AZ_2	I think (goal specificity) is dependent on the manager. I don't know how we stand, but I don't think we are the most specific.
RIS_DI_M_HG	There is enough freedom for the managers to operate this system, HR does not intervene, and managers could do enough depending how they think about it.
ITD_DH_M_GP	For a long time, there was no discussion or correct evaluation. It depends on the given manager.
RET_GM_F_FA	We just okay the feedback, but they don't do it. Managerial evaluation was talked through. We need a development plan for the next year. It always depends on the manager how seriously he takes the process.
ITD_GM_M_RZ	We had cross priorities at GE too. It does not matter what is in the goals if we don't use them. When somebody came from GE, she took it more seriously.

The overwhelming majority of companies use some kind of performance management approach. It is practically impossible to become a manager without having previously worked for a company utilising performance management practices. However, the practices of companies might differ. There are companies who are famed for their strict and efficient performance management (e.g., General Electric, McKinsey), but there are others that are not so interested in a strict application.

I investigated the role of experience in the value of specificity during the quantitative analysis. While managerial experience was not identified as an important variable in this relationship, employee experience was. This relationship is difficult to explain intuitively but, during interviews, one manager highlighted that the first version of the employee goals is usually completed by the employee. It is therefore reasonable to assume that as employees gain more experience in proper goal setting, they are more likely to set appropriate goals for themselves. More experienced managers will correct incorrect goals but would probably leave the originally proposed goals uncorrected if they are less experienced.

5.7.2 Training

The quantitative analysis showed that neither the educational level of managers nor of employees influences the specificity of goals. The educational level and amount of education refer to general education. The performance management concept is not taught in most parts of a general education, perhaps only in business schools. However, all employees usually

receive extensive training on the performance management system and, as managers, on how to use performance management to their advantage. The interviews highlighted that operative and performance management is a skill that needs to be coached either by the company or the manager (Interviewee: RIS_HD_M_KG). The company in focus, for example, offers a large amount of training on the proper use of performance management starting from goal setting to evaluating employees. This training occurs every year, when the goal setting cycle starts, and all managers need to complete this training. A large number of managers expressed praise for the value and necessity of this training (Interviewee: STR_DH_M_SA).

Table 42: Verbatim accounts for training

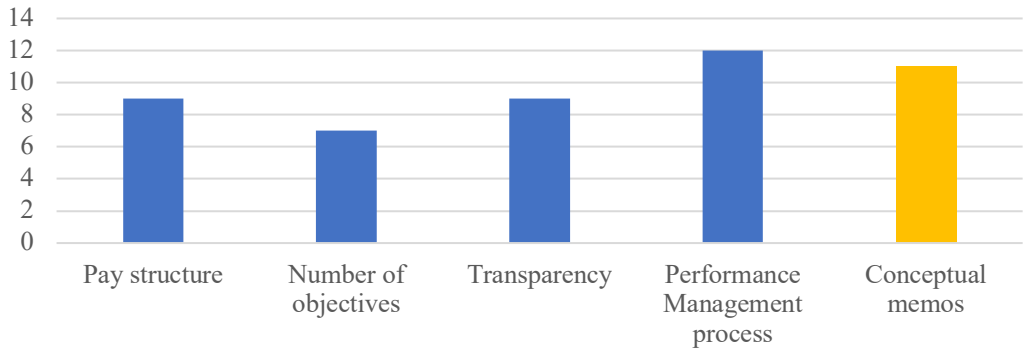
Interviewee code	Verbatim account
RIS_HD_M_KG	Most of the leaders are not coached for this. It does not work. We are missing BPMS and we don't have the tools.
STR_DH_M_SA	I have improved a lot by participating in training sessions.
STR_DH_M_SA	Training sessions are very important, we need more.

5.8 Performance Management Structure

Performance management systems are complex systems with many design parameters. Different companies have been experimenting with these parameters in order to improve effectiveness. I do not intend to assess all the parameters of such systems but to highlight those for which I have evidence from the analysis or interviews, and which influence goal specificity. Depending on how performance management is structured, these factors may drive specificity in different directions but, in general, the arrangement of these parameters is intended to drive the right behaviour, in this case to increase the specificity of goals. Figure 72 shows the identified elements of the performance management structure, while Figure 73 displays the coding incidents and conceptual memos.

Figure 72: Elements of the performance management structure

Figure 73: Coding occurrence of the performance management structure



5.8.1 Pay Structure

> "We should reduce bonus payment to not more than 3–4 months of the annual compensation, that is the reason why people willing to kill for the bonus." (Interviewee: RIS_HD_M_KG)

The variable pay structure at the target firm varies depending on the position level of the employee. It starts with a two-month-bonus that can go all the way up to 12 months. Managers consider a structure that has a high variable portion detrimental to goal specificity and the reason for this is that once variable pay becomes too large, it becomes too important for the employees to accept less than a 100 % evaluation. As such, employees will fight for every rating percentage, which makes it time consuming and full of conflicts for managers to handle (Conceptual memo: RIS_GS_M_SJ_2). The original intent of high variable pay was obviously to increase the incentive for extreme performance but, over time, it has become a universal expectation that all of these bonuses are paid out with 100 % certainty. Under these circumstances, it has lost all of its motivating power. Another important factor is the overall payment level compared to the market rate. If the market rate is only met when including

variable pay, then employees start to believe that they are entitled to the variable pay regardless of their performance. Most interviewees would prefer to have the variable portion of the pay reduced and to somehow separate the evaluation from the payment levels (Interviewee: RIS_GM_M_SJ). Alternatively, the bonus payment could be divided into one fixed part with a further part being used as a real incentive (Interviewee: RIS_GM_M_GT).

Many companies impose the requirement of a normal distribution on bonus payment. The company General Electric started this practice although, in recent years, General Electric and other companies have abandoned normal distribution. The benefit of a normal distribution is that it forces managers to differentiate. However, there are also many opponents to this system. Their main argument is that low performers are eventually laid off and, after an interim period, managers maintain a staff that achieve only the minimum performance requirement. Despite this, there are still a few supporters of this tool even if they are using a distribution other than normal distribution (Interviewee: KBD_HD_M_WL).

Table 43: Verbatim accounts of the pay structure

Interviewee code	Verbatim account
RIS_DH_F_VA_2	For example, when somebody performs 150 %, I can only give him 100 % bonus in this system.
BOD_GM_M_CB	There would not be any reduction in performance if the performance payment ration is reduced. There is no meaning for the bonus.
BOD_GM_M_BI	There should be a minimum threshold of performance, but over the threshold the bonus could be paid out.
RIS_HD_M_KG	We should reduce bonus payment to not more than 3–4 months, that is the reason why people are willing to kill for the bonus.
RIS_GM_M_SJ	For example, income is at 99 % based on finance calculations but, in reality, it's 105 %. They calculate it differently because they look at the core business. It makes a difference, and, in this structure, this is a significant difference because the variable pay is too high.
RIS_GM_M_SJ	I would be happy, and reducing the bonus payment should be considered. The variable portion should be reconsidered.
ITD_HD_M_JT	The basic salary is low compared to the labour market. We need to negotiate with prospective employees because everybody considers the basic salary.
ITD_GM_M_CG	The portion of variable payment is higher than in other places. It has been changed a few times to build variable pay into the basic pay.
ITD_DH_M_HV	They have added one monthly bonus payment to base salary, there is only one payment remaining. The problem is that when somebody joins, they only see a bonus payment 1.5 years from now. Three years ago, this company had an advantage because other employers did not pay a bonus. There is no advantage remaining.

5.8.2 Transparency

> "There is no calibration between divisions. For example, somebody might be underrated or overrated. But we don't know if it's real because we don't have calibration. We cannot identify the overperformers." (Interviewee: RIS_HD_M_KG)

Many managers think that performance management should be more transparent. This is most likely related to the employees' argument about the practices followed by other departments as employees use this argument to put pressure on managers to weaken the strength of performance management. Increased transparency is called for in multiple areas. For example, managers suggest that the transparency of goals is important because of the interdependence of departments in delivering results. Often an objective is not included in somebody's goals even when he or she is an important participant in its delivery. In this case, it is reasonable to expect that this person will focus on those goals that are included in their annual targets (Interviewees: RIS_GM_M_AZ, RIS_DH_F_VA, ITD_GM_M_BF, ITD_DH_M_GP). Transparency is also called for in how performance management is applied across the organisation. Rating scales or payment distributions are important factors and should be applied in a standard manner to avoid performance management inequalities (Interviewee: RIS_HD_M_KG).

Table 44: Verbatim accounts of transparency

Interviewee code	Verbatim account
RIS_GM_M_AZ_2	There is no transparency about what is happening in the other parts of the organisation. Obviously, I do not want to penalise my own employees. There is no standard expectation. Why do we penalise ourselves when nobody else is doing it? This leads to being general, and at the end of the day, we have the flexibility to evaluate who performed according to expectations. I know this is not being taught in management schools.
RIS_GM_M_AZ_3	We give other things: training, holiday, etc. I know this is not the best way to differentiate, but we do not know how others are doing it. We do not know if others are taking it seriously. We are missing calibration from the system; for example, 50 % or 80 % performance. Everybody decides themselves.
RIS_GM_M_AZ_4	I see that one colleague is working a lot, but another is not. We do not see outside our organisation; how can we calibrate with other departments?
RIS_GM_M_AZ_2	I do not know the goals of other departments; we do not know if our goals are harmonised with other departments. We need to allocate time for this. We always argue what the priorities are.

RIS_DH_F_VA	We need to make all goals transparent to all employees. We need to work in teams, and we need to understand what the priorities of other employees are because our performance depends on other employees.
RIS_HD_M_KG	There is no calibration between divisions. For example, somebody might be underrated or overrated. However, we do not know if it is real because we do not have calibration. We cannot identify the overperformers.
RIS_DI_M_HG	Transparency is important; some people hide, but if there are KPIs, you cannot hide, and it becomes clear how the area is performing. This is how we can stop generalisation.
RIS_SM_F_FM	Certain things need to be published. For example, if somebody got 120 %, everybody should know who is performing well.
ITD_DH_M_GP	Goals are not transparent; we do not know each other's goals. Maybe this is why we cannot achieve things. Transparency would also increase specificity because everybody would see it.
RET_GM_M_CP	We need shared key performance indicators for the many areas that work together. We could see what is included for others.

5.8.3 Number of Goals

> "There are many goals at the manager level but there are only 4–5 goals to be put into the system, so we have to formulate them generally" (Interviewee: RIS_GM_M_AZ_3).

Lower-level employees have a smaller amount of responsibility. Since the current performance management system allows room for only five individual goals, it should cover all responsibilities as it is easier to be more specific when a smaller focus area needs to be covered. During the quantitative analysis, it was found that lower-level employees tend to have more specific goals. The level of responsibility could contribute to this as it is probably less effective to provide a large number of goals for a single employee even when they have a large area of responsibility (Interviewee: ITD_HD_M_JT). Instead, priorities should be created, and it should be assumed that those areas that are not priorities are covered as part of everyday business and would therefore warrant their own goals.

Table 45: Verbatim accounts of the number of goals

Interviewee code	Verbatim account
RIS_GM_M_AZ_2	We have started cascading goals from the division head. We only can give 3–4 goals, but they cannot be specific. Therefore, we had to merge strategic projects into one goal. We follow completions also, but not everything went into the goals.

RIS_GM_M_AZ_3	There are more goals at the manager level, but there are only 4–5 goals to be put into the system, so we have to formulate them generally. We have to distribute many tasks. For example, a department head has five teams, and they deal with many areas, plus there are also managerial tasks.
BOD_GM_M_BI	We should keep the current structure. At ING, we had seven goals; the division head should have group-wide goals.
BOD_GM_M_BI	There are too many key performance indicators to follow. We have 25–30 indicators, and that is not manageable. We used numerical goals at a higher level, but the lower level is not so numerical. Strategic goals do not make sense at a lower level. We need more freedom.
ITD_HD_M_JT	We should not have too many goals. For example, retail development goals made it into the general goals.
ITD_DI_M_KD	We need to put many tasks into the goals. Often, it would be enough to have only one goal. If we have too many, it is challenging to keep them focused and difficult to evaluate things.
RET_DH_M_KA	There are too many small goals. For example, on the controlling side, the cost is not effective.

5.8.4 Performance Management Process

> "We had two weeks to define goals, which would have been enough if we had had nothing else to do." (Interviewee: RIS_DH_F_PA)

The performance management process follows the following steps (Mueller-Hanson & Pulakos, 2015):

- Performance planning: Setting goals for employees or organisations
- Provision of resources, skills required for delivering goals
- Measurement of performance
- Giving feedback or reacting to results
- Incentivisation of results
- Setting new goals

The way these process steps are set up dramatically influences not only the specificity of goals but also the effectiveness of the performance management system. Managers often complain about having too little time to define goals (Interviewees: RIS_DH_M_KT, RIS_GM_M_BF), which might lead to them overly generalising goals. It is also expected that the process is delayed and, due to this, the effectiveness is compromised. For example, when annual goals are set too late, part of the incentive power is lost (Interviewees: RIS_SM_F_FM, ITD_HD_M_JT, STR_DV_M_BL). When the end-of-year results and evaluation are

separated, it is detrimental to its effectiveness. To increase the specificity of goals, companies could implement quality control steps in the goal-setting process. This would allow for verification and corrections by moving all goals onto a common standard.

Table 46: Verbatim accounts for the performance management process

Interviewee code	Verbatim account
RIS_DH_F_PA	We got two weeks to do the goals. It will be enough if there is no other work. We need to define the schedule ahead of time or allocate enough time to do this correctly.
RIS_DH_F_PA	The process is not working correctly. We are fully booked, and we do not have to do the tasks. There is too little time to do goals and evaluations correctly.
RIS_DH_M_KT	Setting goals is done too late. April is too late; we should do it before starting the year.
RIS_DH_M_KT	Deadlines are too short. There is no plan for the annual schedule, and we cannot plan. For example, there were only two weeks to do the goals.
RIS_HD_M_KG	There is no quality control. It happens there is no agreement on the goals until almost the end of the year.
RIS_GM_M_BF	Introducing the system is positive. The problem is with the deadlines. One week is allocated to set goals.
RIS_DH_M_GT	By the time we set goals, we are already in the 2nd quarter. We need to speed this up.
RIS_DH_M_GT	Setting annual goals is not possible in a way without knowing what I will have.
RIS_GM_M_AZ	We had only two weeks for the goals, but human resources worked on it for two months. We need to set the process and how long each step takes.
ITD_HD_M_JT	Goals are set too late. I receive my goals five months late.
ITD_HD_M_JT	The process is critical. We start talking about goals five months after starting the year.
ITD_GM_M_CG	We would need to set goals earlier. If we know, we should set it one year ahead.

5.9 Use of Performance Management Alternatives

Performance management is a complex system that does not rely solely on objective setting, evaluation, or bonus payments. There are other financial and non-financial means of motivating employees. When performance management is compromised because of overly generic goals, managers can rely on other tools to increase performance. Indeed, alternative performance management tools could lessen the impact of blurring goals and could indeed fully replace them.

Figure 74: Elements of the use of performance management alternatives

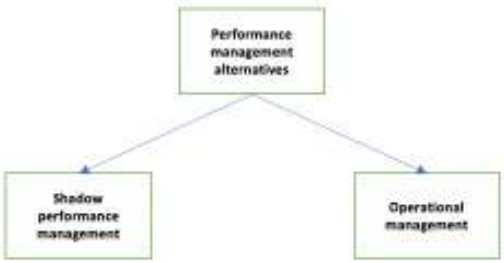
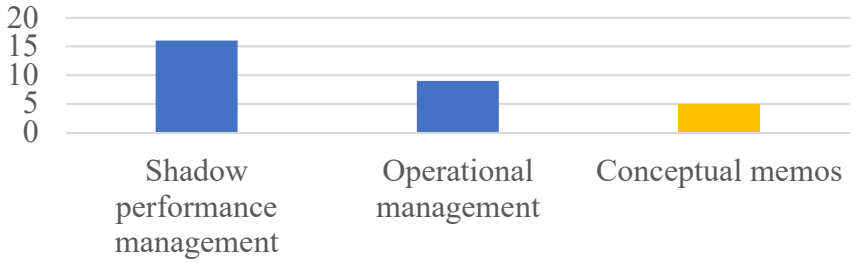


Figure 75: Coding occurrence of the use of performance management alternatives



5.9.1 Shadow performance management

> "An additional two months of bonus is not an incentive. The salary increase is." (Interviewee: RIS_DH_M_GT)

Many managers use an annual salary increase as an incentive instead of regular performance evaluation. Perhaps because it is less transparent, there is less expectation from the employee, but it seems to substitute for the normal objective setting-evaluation-incentivisation cycle (Interviewees: BOD_GM_M_BI, RIS_DH_M_GT, ITD_GM_M_BF). Table 47 includes verbatim accounts of shadow performance management during the interviews.

Table 47: Verbatim accounts of shadow performance management

Interviewee code	Verbatim account
RIS_DH_F_VA_2	Everybody thinks of the bonus as fixed. Therefore, you cannot use that, but we can give objective feedback.
STR_DIR_M_KA	It is in people's heads that they get the bonus anyway; I use other things for differentiation.
STR_DIR_M_KA	Other tools for performance management (salary, home office, etc.)
STR_DIR_M_KA	… basic salary and the increase is more significant than other tools of performance management.
BOD_GM_M_BI	We need to use a salary increase as an incentive. In many places, it is linked to the salary increase.

RIS_DH_M_GT	An additional two months of bonus is not an incentive. The salary increase is. The two months are fixed, and if somebody performed, you cannot take it away. If somebody gets 20k HUF more, that is not going to incentivise him.
ITD_GM_M_BF	The salary increase is used as an incentive.
ITD_DH_M_HV	I differentiate more in salaries based on performance, use the salary increase. The standard salary increase is not for this, but we have special allowances that can be used.
ITD_DH_M_GP	After a while, there is no bad performer because I would replace them. Goals are not necessary because of it.
STR_DV_M_BL	If somebody is not good, we let them go.
STR_GM_M_MT	Titles make a difference, plus basic salary, holiday, and allocating projects.
ITD_DI_M_KD	There are no problems with anybody on my team. Otherwise, I would get rid of them.
ITD_GM_M_BF	We can give a company car at a non-managerial level. This is a significant incentive.
ITD_DH_M_GP	Performance management works if it is taken seriously. Performance makes a difference not in the bonus but in promotion instead. Additional money is not important, but the carrier is.
RET_GM_M_VT	There is seldom differentiation. There is no added value. Enough if the division head has funding to use for incentives. The regular bonus is not suitable for this.
ITD_DH_F_HI	There are other tools for incentive: training, education, holidays. That is why specificity is not important.

As a negative incentive, laying off low performers is frequently used by managers. When their ability to motivate high performers is compromised due to how the performance management system is applied, they rely on using layoffs to eliminate low performers (Interviewees: ITD_GM_M_BF, STR_DV_M_BL). One manager even said that the goals do not matter because if somebody is not performing well based on their judgement, then eventually, that person is let go.

5.9.2 Operational Management

> "I don't need exact goals because I manage business closely on a daily basis and give feedback to employees." (Interviewee: STR_GM_M_MT)

Daily operational management is often used to substitute for or to support performance management. As one manager put it – operational management entails setting goals, managing the delivery of goals, solving issues, and managing employees. This practice shortens the performance management annual cycle to a weekly or even daily basis, which makes annual performance management a purely administrative exercise for distributing bonuses. This operational management could be a substitution for a well-functioning performance management. Managers who do good operational management daily might choose to

purposefully generalise goals. The blurring of goals allows them to adjust employee evaluations based on their daily performance. The common characteristics of a well-functioning operational management system are the availability of numbers and measurements, frequent feedback to employees, and managers' direct involvement in daily management. However, not all managers are prepared to do this (Interviewee: RIS_DH_M_KG).

Table 48: Verbatim accounts for operational management

Interviewee code	Verbatim account
STR_GM_M_MT	I do not need exact goals because I manage performance daily and give feedback.
STR_GM_M_MT	There is ongoing feedback to employees.

5.10 Employee Motivation and Performance

> "When goals are not defined, a low performer can stay with the company for 100 years." (Interviewee: RIS_DH_M_KG)

The existing literature demonstrates that specific goals increase employee motivation and performance (Locke & Latham, 2002). This phenomenon has been researched extensively (for example, by Latham and Locke [2006]), and the managers who were interviewed unilaterally support these findings. Most of them are dissatisfied with how performance management works at their company, as were 75 % of managers surveyed by Corporate Executive Board (Mueller-Hanson & Pulakos, 2015). However, managers still see performance management's value and contribution in general and understand that proper and specific goal setting is an essential factor for well-functioning performance management.

The most cited impacts of specific goals are the increase in performance (Anderson & Stritch, 2016) and employee motivation. There is also evidence that goal clarity is positively related to job satisfaction (Sawyer, 1992). Performance is increased because well-specified goals provide a point of reference for the employee to measure their own performance and, besides, it allows for a comparison between employees, thereby inducing competition (Interviewee: RIS_DH_F_VA_2). This competition is especially important for motivating star performers as Aguinis and O'Boyle (2014) demonstrate that star performers provide an exponential contribution to the overall performance. It is extremely important to motivate star performers

and ensure they stay with the company. The interviewees also highlighted that specific goals could improve self-evaluation and reduce conflicts between managers and employees. Overall, specificity allows for the differentiation between good and bad performers and results in either improved performance or the dismissal of bad performers, and it also increased the motivation and satisfaction of good performers (Interviewee: RIS_HD_M_KG). Indeed, as one interviewee stated, setting specific goals is the core of performance management. Without specific goals, employees do not know what is expected of them, and real feedback cannot be provided (Interviewee: RIS_GM_M_AZ_2). Table 49 presents verbatim accounts related to employee performance and motivation; Table 50 includes conceptual memos written on the subject.

Table 49: Verbatim accounts for employee performance and motivation

Interviewee code	Verbatim account
RIS_DH_F_VA_2	I already see the impacts. Until now, I could not show it to them, but now I can measure their performance.
RIS_DH_F_VA_3	I can specifically say that those who did not receive the money started to work better.
RIS_GM_M_AZ_2	Yes, otherwise, you cannot compare goals and performance. Otherwise, it becomes only an argument. Without goals, you cannot give real feedback on performance, and it becomes unnecessary to do this exercise. There would be no meaning to performance management.
RIS_DH_F_VA	There is no report; employees are managed by feelings. Without feedback and set goals, there is no performance.
RIS_DH_F_VA	One person works more, and it is difficult to motivate them. Without goals and numbers, it is difficult to incentivise them.
RIS_HD_M_KG	Performance is not defined; the average performer is here for 100 years, those who overperform are not promoted. The organisation is rigid, with no promotion. With a little work, you can survive without being fired. If people see that performance is incentivised, it will help good performers.
RIS_SM_F_FM	My experience is that people take goals seriously. They worked hard to get them done. The more specific tasks they got, the more they worked.
ITD_DI_M_KD	People take goals seriously.

Table 50: Conceptual memos of employee motivation and performance

Memo code	Conceptual memo
RIS_HD_M_KG_6	As a result of the vicious cycle, lower-performing employees stuck around for a long time because they are well paid, and they know that their performance would not stand at other companies. While top performers leave because they are not appreciated financially nor emotionally.

QUAL001	Interview codes highlight the issue of the current performance management practice of non-differentiation. Differentiation would be, by definition, one of the main goals of PM. Without differentiation, employees are not rewarded or punished for their performance.

5.11 Conclusion of Chapter 5

In this chapter, the grounded theory of the managerial blurring of employee goals has been presented. The theory identifies and explains a counter-intuitive managerial behaviour that results in a lowered goal specificity level, thereby reducing employee motivation and performance. This counter-intuitive managerial behaviour occurs despite best practices, research recommendations, and managerial teaching. The identified forces that influence this managerial behaviour help to understand the phenomenon and help develop recommendations for reducing such behaviour's negative effect. Research has identified five forces that significantly influence the managerial blurring of employee goals: managers' desire for flexibility, managerial conflict avoidance, task profiles, managers' goal orientation, and the performance management structure of the company. The managerial blurring of employee goals leads to lowered level of goal specificity that reduces employee performance and motivation. The effect of goal specificity on employee motivation and performance is mediated by alternative performance management used by managers.

The next chapter will present discussions on and the implications of the theory, including the contribution to knowledge.

Chapter 6. - Discussion

ABSTRACT

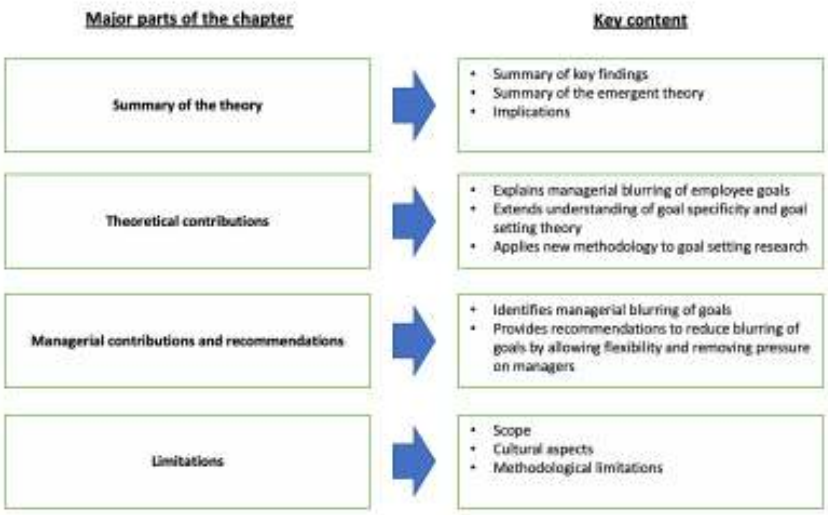
Goal setting theory states that setting specific and challenging goals increases employee performance and motivation. Indeed, this research also confirms the importance of goal setting and the beneficial effect of setting specific goals. However, it also identifies a critical managerial behaviour of blurring employee goals that results in a decreased level of goal specificity and, consequently, a lower level of employee performance and motivation. The research question of this thesis was to understand the forces driving the managerial blurring of employee goals. The thesis answered this question by identifying five forces that influence the managerial blurring of employee goals, and, hence, a reduced level of goal specificity.

The main theoretical contribution of the thesis, besides the identification of the managerial blurring of employee goals, is that it extends our understanding of goal specificity in a corporate environment and consequently extends goal setting theory. Besides the theoretical contributions, the thesis offers several managerial recommendations focused on practical steps that a corporation could take to eliminate the risk of this unwanted managerial behaviour. Since the major forces affecting the blurring of employee goals have been identified, tools can be recommended to lessen the effect of the forces that cause this behaviour and to strengthen the forces that act against it. The most important recommendations are to reduce managers' desire to blur goals, reduce the pressure on managers from employees and teams, improve the company's performance culture and communication, improve the performance management system, and improve the goal orientation of managers. Finally, the limitations of the thesis are discussed, most particularly the limited geographical, hence cultural, scope of the research.

6.1 Introduction

The purpose of this chapter is to summarise the thesis' proposed theory, detail the theoretical and managerial contributions, and offer managerial recommendations to mitigate the effect of the managerial blurring of employee goals and also highlight the limitations of the research.

Figure 76: Content of Chapter 6



First, the chapter will summarise the emergent theory and answer the research question highlighted at the beginning of this thesis. Second, it details various theoretical contributions. Third, it illuminates practical contributions and managerial recommendations that could be implemented to lessen the managerial blurring of employee goals and its effect on employee performance and motivation. Finally, it discusses the limitations of the research.

Since the thesis employed a grounded theory approach, it started with a broad research area of the effectiveness of performance management at a central European financial institution. First, the research identified the main concern of managers: maintaining evaluation flexibility for their employees. Then it identified the core category i.e., the managerial blurring of employee goals that leads to varying levels of goal specificity. Goal specificity links the emergent theory to the extant literature, specifically to goal setting theory. Finally, the research identified five forces that support or act against managerial blurring. The main concern of managers is crucial because it leads to a counter-intuitive behaviour. It is important for managers to maintain evaluation flexibility to be able to freely rate their employees during the evaluation process at the end of the year. Since the current performance management system limits the desired flexibility, managers use a counter-intuitive tool of blurring employee goals. The blurring of goals provides managers with more freedom to evaluate employees as they wish since the goals, when nonspecific, could be interpreted freely. The research identified managerial desire for flexibility, conflict avoidance, and the position profile as factors promoting the blurring of employee goals, while managerial goal orientation and the set-up of the performance management system can act against such behaviour. By understanding the specific drivers of

this behaviour, specific recommendations can be formulated. By implementing the recommendations, companies can mitigate the negative effect of the blurring of employee goals. The proposed theory contributes to knowledge in various ways. It extends the current knowledge related to goal setting theory and goal specificity and identifies behaviours that affect goal specificity. It proposes a new methodology to explore the well-researched area of goal setting.

The thesis offers ways for companies to reduce the managerial blurring of employee objectives. Providing managers with the required evaluation flexibility to stop the blurring of goals is recommended. In addition, it offers ways to remove the pressure on managers that leads to goal blurring and ways to improve the performance management system.

6.2 Summary of Key Findings

A specific main concern of managers that influences the effectiveness of a company's performance management system was identified. This main concern relates to maintaining evaluative flexibility of employees during the goal setting process and can lead to the managerial behaviour of blurring employee goals. However, the need to blur goals runs counter to managers' beliefs, training, and best practice. However, this practice of goal blurring is so prevalent that, in the investigated company, only 25 % of goals set to employees were found to be appropriately specified and 50 % somewhat specified.

An empirically grounded theory of an integrated set of theoretical propositions has been presented in the previous chapters. This theoretical framework aimed to highlight the managerial behaviour of blurring employee goals. This blurring results from various forces that act against each other and can result in varying goal specificity levels as measured against the proposed framework. This study has also confirmed the previously stated relationship between specificity and performance and employee motivation. It has been seen that this relationship can be mitigated through the application of alternative performance management tools. The theory presented here identifies the forces that promote or limit the managerial blurring of employee goals. Key factors promoting this managerial behaviour are the managers' desire to blur goals, conflict avoidance by managers, and the specific characteristics of the task, goal, organisation, and employee profile. Forces usually acting against generalisation include managers' goal orientation and the parameters of the performance management system set-up.

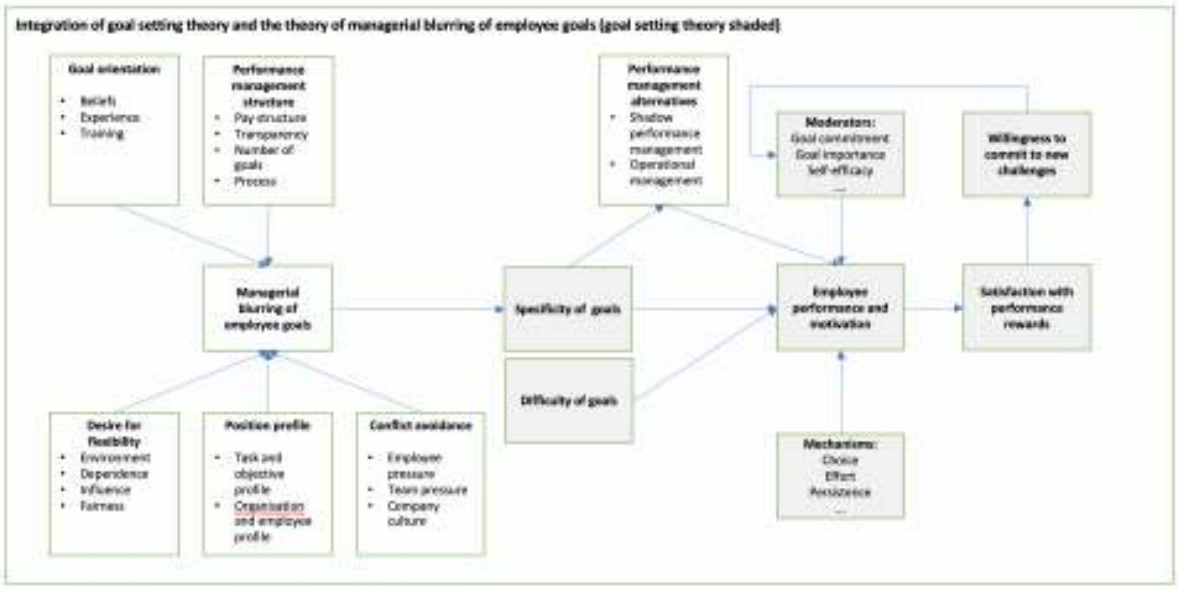
The effect of this on managerial behaviour is a reduction in the specificity of goals, consequently resulting in a lower level of motivation and a reduction in performance. However, this effect can be mediated by the use of alternative performance management tools that managers employ to substitute for the regular annual goal setting process.

Since the research question defined at the beginning of this research was: "What forces drive the managerial blurring of employee goals?", the thesis answered the research question in great detail by identifying the five forces resulting in the managerial blurring of employee goals.

6.3 Implications

The findings of this thesis have managerial and theoretical implications. Theoretical implications relate to the applicability of the goal setting theory. Goal setting theory states that employee performance and motivation increases when they are presented with difficult and challenging goals (Locke & Latham, 2002). The present research concluded that the introductory statement of the goal setting theory holds true, while the goal setting effect is seriously compromised when managerial goal blurring happens. The theory presented here (Figure 77) extends the goal setting theory, further expanding the understanding of goal specificity. Element of the original goal setting theory are shaded.

Figure 77: Proposed theory extends the goal setting theory (based on Locke and Latham, 2002)



The theory proves the specificity–performance, motivation relationship and proposes a new concept of managerial blurring of employee goals. Also, it highlights that performance management alternatives could mediate the goal specificity – performance relationship in case of low level of goal specificity.

The managerial implications are also quite significant. The effectiveness of the performance management system is affected since the blurring of employee goals results in a lowered level of goal specificity and lowered level of performance.

6.4 Theoretical Contributions

This study builds upon and extends current knowledge in the field of goal setting theory. Goal setting theory states that performance increases if employees are presented with specific and challenging goals (Latham & Locke, 1979). It has been shown that such specific goals improve motivation (Klein, Wesson, Hollenbeck, Wright, & DeShon, 2001) and task performance (Mento et al., 1987). Some research suggests that specificity impacts performance variability but does not necessarily impact the overall performance level (Locke et al., 1989). Specificity is also related to how goals are presented by different individuals. Locke (1996) has confirmed the effects of specificity in several articles. By 2006, more than 1,000 studies had been conducted on this subject. The overwhelming majority are focused on the goal–performance relationship, and specificity itself was seldom the sole focus of the research. The present research contributes to the vast knowledge about goal setting on multiple fronts: It…

1. Identifies and explains the managerial behaviour of blurring employee goals. By identifying the drivers of this behaviours, it also helps to predict such behaviour
2. Extends the definition of goal specificity
3. Proposes a methodology to measure actual goal specificity based on secondary data
4. Confirms the goal specificity–performance (Latham & Locke, 1979) and goal specificity–motivation (Klein et al., 2001) relationship within the corporate environment
5. Highlights the mediating effect of alternative performance management tools
6. Confirms that outcome goal types are more specific than process goal types
7. Investigates antecedents of goal specificity

8. Employs a mixed grounded theory approach with research conducted in a 'real' corporate environment.

6.4.1 Identification the Managerial Behaviour of Blurring Employee Goals

The present research identified the managerial behaviour of blurring employee goals. Based on the literature search and analysis, no previous research has been conducted on this subject and this counter-intuitive managerial behaviour has not been previously identified. The research identified forces that lead to a lower level of employee goal specificity when defined by managers, thereby explaining and forecasting such behaviour.

6.4.2 Extension the Definition of Goal Specificity

Locke et al. (1981) defined goal specificity as a "quantitative precision" of the objective. Although several definitions are proposed in the existing literature, they approach specificity from two different directions. They either focus on numerical specificity or on clarity and the understanding of an experiment by participants. The present study, however, takes a different approach. Since this study focuses on the actual written specificity of goals, specificity has been defined from the perspective of providing precise information for employees on the task to be performed, how the desired outcome level will be measured and the required time frame. This practical application of goal specifics is similar to the approach used in Management By Objectives (Tosi et al., 1970) or the SMART (Doran, 1981) concepts. In this study, I have not endeavoured to measure and understand how employees process goals and if their understanding differs from the actual written form of the goals. It is possible, either from prior experience or undocumented discussion with managers, that employees already possess a high level of clarity or a low level of ambiguity (Chun & Rainey, 2005) about the goals which is not reflected in the written form.

6.4.3 Proposition of a Methodology to Measure Actual Goal Specificity Based on 'Real-life' Secondary Data

To follow the approach to goal specificity measurement in the existing literature, I could have either taken a numerical approach or focused on measuring clarity by asking the participants. Numerical measurements of goal specificity investigate whether numerical goals were set a specific number within a low-high range. Vague specificity, low specificity, and high

specificity are used within this measurement (Locke et al., 1989). Measuring the concept of specificity is most frequently accomplished through questionnaires. This measurement does not measure the specificity of the exact, written form of the objective but the perceived clarity instead (Lee et al., 1991). Most of these measurements are based on a 51-question questionnaire used for research in goal setting theory. The questions used for measurement included the following:

- I understand exactly what I am supposed to do in my job
- I have specific, clear goals to aim for in my job.

Contrary to this, an approach is presented for measuring specificity, which is based on the secondary data that included the genuine wording of employee goals. These presented measurements are based on the elements of specificity that are also used in the SMART concept.

> **Specific**: The goal defines exactly what it is in specific terms that go beyond generic definitions. The level of abstraction should be minimal in how the goal is formulated and generic terms should be avoided. Or, alternatively, exact measurements and definitions should also be provided. What and how the goal is to be understood should also be included.
>
> **Numerical**: Goals should include numerical definitions. In this case, they could be an exact number from a range that does not influence the numerical formulation. A numerical objective could be described in the goal description or a reference provided to where the exact measurement can be found. For example, “as regulated in internal regulation xxx.xxx”.
>
> **Measurable**: In addition to a numerical definition, a goal should also be measurable. It is not enough to have a numerical goal; participants should also be able to measure the outcome. It may happen that a goal is measurable but not defined or defined but not measurable.
>
> **Timebound**: An ideal goal provides guidance in terms of when the goal is to be achieved. This could be a specific time period or a deadline for when the goal is to be delivered, or it could be applied for the whole period of one year. A timebound goal is either detailed in the goal description or a specific reference is provided to where the delivery deadline can be located, i.e. its measurement method.

I propose that the measurement of the above characteristics of specificity should be measured as binary and they should be considered as fulfilled if the requirement is included in the written form of the goal or a reference is provided to another written document that further defines the goal. The four components of goal specificity could be combined for a joint score via the addition of each binary result. For instance, if a goal is specific, numerical, measurable, and timebound, then the combined specificity score would be equal to four. This proposed measurement will be a multi-item measure that is more reliable and provides better validity than a single item measure.

6.4.4 Confirmation of the Goal Specificity–Performance Relationship in a Corporate Environment

Out of the thousands of studies conducted in the field of goal setting theory, most are focused on the goal–performance relationship. Although goal specificity is seldom investigated independently, much research still confirms to its role in increasing performance and motivation while reducing performance variability. Fifty-three studies were identified which investigate specificity along with the difficulty wherein: goal specificity was proven to increase performance (Wood et al., 1987); clarity was correlated with increased effort by employees (Steers, 1975); clear goals were found to contribute to employee satisfaction (Tosi et al., 1970); and the relationship of goal specificity and employee commitment was confirmed (Klein et al., 1999).

This research using a grounded theory approach has further confirmed the goal specificity-performance relationship. Almost all interviewees (40 managers) believed in and confirmed the effectiveness of setting specific goals. They further confirmed its role in increasing performance. Although the performance management system at the target company was often called into question, the effectiveness of goal specificity for performance and motivation was not. In particular, managers highlighted the increase in performance (for example, interviews: RIS_DH_F_VA_2, RIS_DH_F_VA_3, RIS_DH_F_VA, ITD_DI_M_KD) and increased motivation (for example, interview: RIS_HD_M_KG). As a side effect, however, the interviewees also identified goal specificity as an element in decreasing the subjectivity of evaluation and the rating of employees (for example, interview: RIS_GM_M_AZ_2).

6.4.5 Highlight of the Mediating Effect of Alternative Performance Management Tools

Goal setting theory focuses on the effects of goals on performance. While this is indeed important, and is the key underpinning the performance management system, it is far from the only possible tool that could be employed. Managing employee performance can include other managerial tools such as operational management, layoffs, salary increases, training, and other motivational tools. Although these tools are no substitute for goal setting, they provide an alternative to normal rewards such as performance pay. The use of alternative tools might entail the limitation of formal goal setting and evaluation. This is because it advocates informal goal setting for employees, providing goals on a frequent basis, and rewarding them with alternative incentives. The present research uncovered that this offers an alternative approach to performance management outside of the official 'path' of undertaking it.

6.4.6 Confirmation that Outcome Goal Types are more Specific

As stated by Aarts & Elliot (2012), means vs end goals or process vs outcome goals have an impact on specificity. In the quantitative part of the present mixed grounded theory study, their findings have been confirmed and outcome goals found to be much more specific. Outcome goal types show a strong relationship to specificity with Sig = .000 and ETA = .742.

Table 51: ANOVA table of outcome vs process goal types

ANOVA Table

			Mean Square	F	Sig.
Score_spec * Outcome1vs. Process0	Between Groups	(Combined)	957,378	1048,312	,000
	Within Groups		,913		
	Total				

Measures of Association

	Eta	Eta Squared
Score_spec * Outcome1vs. Process0	,742	,550

6.4.7 Investigation of the Antecedents of Goal Specificity

None of the existing literature identified investigated the antecedents of goal specificity. The present research shows the level of specificity of employee goals is defined by the managerial desire for flexibility, managerial conflict avoidance, task profile, managerial goal orientation, and the performance management system set-up. The majority of research assumed that goals are given to participants and that the impact of specificity on performance is measured. In this research, the goal specificity concept was applied to a real-life corporate environment and goal specificity was investigated from the managers' perspective, i.e. from the perspective of those responsible for setting employee goals.

6.4.8 A Mixed Grounded Theory Approach with Research Conducted in a Corporate Environment

Previous research on goal setting was mostly conducted through laboratory experiments with student participants. A common approach to this research was to give students tasks to complete within a set time period. Usually, these tasks were capability type tasks and were to be completed within a short period of time. The impact of specificity was then measured either by focusing on the numerical formulation of the goals or by asking the participants to complete questionnaires. This study presents a grounded theory approach that uses mixed data in a 'real' corporate environment, with 'real' employees, and with 'real' goals set for these employees. As such, this study offers a unique look into goal specificity in a corporate environment as these employee goals differ significantly from the goals used in previous experimental research. This is due to the fact that they require multiple skills, extended effort, and that they are very complex in nature as they relate to the work of other departments and employees.

6.5 Managerial Contributions and Recommendations

Besides its theoretical contribution, this thesis has significant managerial implications. Companies are spending significant financial resources in running a performance management system with the hope of increasing the performance of their employees. All the factors limiting the effectiveness of such a system cost a significant amount for corporations. As a result of the present research, clarity is brought to the reasons explaining this particular managerial behaviour that is counter-productive in terms of performance management. Since blurring employee goals is detrimental to performance, companies should apply the necessary measures

to correct it. In this chapter on recommendations, several actions are proposed that would neutralise these negative effects. These actions should result in the increased effectiveness of the performance management system and an increased return on the effort invested in operating such a system.

By studying and identifying the mechanism involved in the managerial blurring of goals, I uncovered an important concept seriously influencing the effectiveness of the performance management system and, therefore, the financial results of corporations. The practical implications are therefore highly significant both in terms of the resource requirement and the financial impact on the quality of the performance management process. The results of this research show that managers purposefully blur employee goals to maintain their flexibility for performance ratings driven by multiple forces. If these forces are not identified and purposefully handled/neutralised by firms, the effectiveness of their performance management will be seriously compromised. The result of this could be devastating for a company as it could result in the loss of employee time invested in the performance management system or the loss of the effect of increased performance which results from a well-functioning performance management system. By identifying the driving forces for and against the managerial blurring of employee goals, corporations could correct any adverse effects.

The managerial recommendations presented in this chapter include building mechanisms to alleviate the effect of managerial goal blurring by employing the following tools:

1. Managing the desire for managerial flexibility
2. Reducing managerial conflict in performance management
3. Applying quality control measures by assessing goal specificity and correcting as and when needed
4. Improving the feeling of fairness among employees
5. Improving company communication.

When detailing recommendations, I have addressed the “W” and “H” questions of practical recommendations (Russo, Mirfakhar, & Miraglia, 2021). The actual implementation is highly dependent on several specific factors such as local regulations, cultural environment, company performance management system, labour regulations, labour union, etc. In terms of who should implement these changes, generally, the human resources department is responsible for

operating the performance management and compensation system following the approval of the management board.

Management of the Desire for Managerial Flexibility

This research shows that managers wish to have more flexibility when setting goals and evaluating performance. Multiple factors drive this need for flexibility. First, the one-year period between setting goals and measuring results is perceived as too long in the current environment. Second, there is a high level of dependence on other departments and individuals that makes completing goals difficult. Third, cascading goals to lower levels results in a loss of the influence employees can exert on the delivery of said goals. Fourth, managers feel the need to be fair and consider things that are not included in the actual wording of the goals. To increase the specificity of goals, a company could mitigate the need for flexibility by allowing managers a certain amount of evaluative flexibility while maintaining goal specificity. A balanced approach that mitigates the need for flexibility but also leaves flexibility for managers is recommended.

Allow for more managerial flexibility when setting and evaluating goals

What? – Increasing managerial flexibility when evaluating, rating, and incentivizing employees is recommended. It is advised to adjust the performance management system, including goal setting and evaluation, to accommodate managers' need for more evaluative flexibility. Specific actions recommended include:

- Allow managers to rewrite employee goals during the year freely
- Allow managers to evaluate employee performance considering outside factors and deviate from the strict wording of the goals
- Revisit the practice of cascading goals below a specific organizational level and leave freedom to managers to evaluate if the goals of their subordinates support achieving their own goals

Why? – This research showed that there is a need for flexibility in the performance management system. It is also shown that there are acceptable reasons for allowing managerial flexibility. If flexibility is not allowed, managers might choose to “play” the system to their advantage. Allowing flexibility would increase managerial motivation and ownership for the performance of their subordinates. Current research has identified changes in the corporate environment, influence on objectives, dependence on other departments, and managerial

fairness as the key factors that drive the need for flexibility. These factors are real, and they are difficult to mitigate in any other way than allowing certain flexibility to managers.
When and where? – Above recommendation is especially important in departments with knowledge workers. More operational or sales departments, where exact measurement could be done, possibly different mechanisms are needed.
How? – Above recommendations are essential to design elements of the performance management system of the company. Implementation should be done after careful evaluation of company specifics, perhaps differentiate between different types of departments or positions.

Allocate bonus pools that make a comparison to other departments irrelevant – increase flexibility by allowing managers to allocate a bonus regardless of ratings

What? - Handling bonus allocation at the division level, based on company and division performance, is recommended. Below the division level, organizations should be allowed to distribute performance-based remuneration based on managerial judgment.
Why? - This is because it was discovered that one of the main reasons for blurring employee goals was compensation-related and, by allowing organizations greater allocation freedom, the specifics of the organisation can be taken into account. This action would mitigate the factors presented in conflict avoidance with the employee and the team and the same extent, the fairness feeling towards employees related to the social and economic needs of the employees.
When and where? – This recommendation might be specific for certain companies, including the company in this research. Compensation structure is an essential element of the performance management structure with significant implications for goal blurring. Setting a proper compensation structure helps to eliminate the need for such managerial behaviour.
How? – By changing the allocation of the bonus pool to be linked to the total compensation of the division. The total bonus pool could be calculated by adding up individual bonuses at 100% level depending on the bonus structure of the individual employees. This bonus pool should be adjusted based on company and divisional performance and allocated to each division. Each division could further allocate the pool down the organization. Each organization could distribute bonuses based on their decision depending on the individual performance.

Implement quarterly goal setting and evaluation with less administration

What? - A large number of coding incidents were found, which were related to the length of goal setting. Traditionally, performance management was based on a one-year cycle linked to

the annual corporate planning and reporting cycle. In recent years, however, the speed of business has increased, but companies have also started moving away from this method and implementing other management approaches – for example, agile organisation and management. Besides allowing managers to change goals as frequently as they wish, the official corporate goal-setting–evaluation cycle probably ought to be changed to quarterly or even to an as-needed basis.

Why?- Increasing the flexibility of goal setting also corresponds to a previous survey that found that 62 % of respondents said their companies manage performance effectively and that their companies revisit goals regularly either on an ad hoc basis or twice a year or more (Hancock, Hioe, & Schaninger, 2018). New working methods such as agile are also call for more frequent (usually quarterly) goal setting (Cappelli, Tavis, & Cappelli, 2016).

When and where? – The required flexibility and frequency in goal setting are highly dependent on the profile of the company. It is less important for companies with stable processes that do not change frequently. In the case of the investigated company, differentiation could be made based on the department's profile. Operational departments, for example, are less likely to need more frequent than annual goal setting, while IT, product marketing, sales departments' goals could be adjusted every quarter.

How? - However, since significant effort and time goes into managing the current performance management system, moving to a quarterly system would multiple by four the effort and time needed. It is, therefore, recommended that this be implemented only if bureaucracy is significantly simplified and the flexibility for managers is increased at the same time. For example, remuneration decisions could still be managed on an annual basis, but goal setting and evaluation could occur quarterly. The administration, and, hence, bureaucracy, of these processes could be significantly decreased by using new technologies. For example, General Electric implemented a new mobile tool to allow frequent and easy feedback and evaluation.

6.5.1 Reduction of Managerial Conflict in Performance Management

Change or eliminate self-assessment

What? – It is recommended to consider abolishing self-appraisal practice that leads to conflict in the appraisal process. Alternatively, a strict structure and content should be required from employees that establish fact base based on individual goals in descriptive forms, instead of giving ratings for themselves by the employees.

Why? - Self assessment practice has been long debated (Grote, 2011) and its abolishment or improvement is recommended in management practitioner literature(Tom DiDonato, 2014). The existing literature states that employees over-evaluate their own performance, and when managers confront this over-evaluation, conflict results. This conflict is also among the reasons why managers seek greater freedom in evaluation. By eliminating self-evaluation, managers could focus on the forward-looking evaluation of employees based on their judgement (instead of being cornered by starting with an overvalued self-evaluation). By relieving the pressure exerted on managers to confront their employees, goal specificity would be expected to increase.

When and where? This research supports this recommendation as it was highlighted that managerial conflict with employees also drives managerial goal blurring behaviour. Since non of the influencing factors are specific to the researched company, we can assume this effect would generally hold at different organizations.

How? – Self-assessment could be eliminated from the performance management process, alternatively changing the assessment's content by eliminating the rating only, allowing employees to describe performance and fulfilment of goals.

Restructure renumeration

What? – It is recommended to establish a separate bonus pool to incentivize extraordinary performance. At the same time, abolish using any forced distribution in allocating an ordinary bonus pool.

Why? - The present research highlights that one of the main reasons for blurring employee goals is financial. Employee financial rewards are linked to their evaluations, which puts pressure on the employee to fight for a perfect evaluation and on managers to be fair to employees. The specificity of the researched company shows that only 4 % of performance evaluation is not 100 %, meaning that the large majority of employees receive a targeted financial reward at the 100 % level. Managers specifically stated that this type of equality among employees leads to negative consequences. Research on employee performance contribution shows that 5 % of employees deliver 400 % of average performance, while other research estimates that 10–20 % of employees make an outsized contribution to overall performance levels (Ewenstein et al., 2016). The negative results mentioned by managers – such as demotivating high performers or preserving low performers – could be dealt with by tools which do not impact upon the more significant portion of average workers and, therefore,

would eliminate pressure from both employees and managers. Top performers could be incentivised separately from the larger group of average performers, while performers at the bottom could be dealt with using other performance management tools such as layoffs. As a recommendation, a separate bonus fund is proposed that can be used to motivate the 5–10 % of employees designated as top performers. This fund could be applied in a cycle that is not linked to performance evaluation.

Along with separating performance evaluation ratings from compensation, this could lead to better employee satisfaction and remove the pressure that leads to blurring employee goals. Aguinis and O'Boyle (2014) argue that top performers deliver an extraordinary contribution to an organisation's success. When investigating academics, they found that only 15 academics were predicted above three standard deviations in performance among a group of 10,000. Nevertheless, based on the actual ratio, the company should make every effort to identify and motivate top performers beyond the current practice of "all being equal". The practice of paying an extraordinary "profit contribution" based on the end-of-year financial results should probably also be eliminated. This is due to studies showing that profit-related pay does not increase job satisfaction, while performance-related pay does (Ogbonnaya, Daniels, Nielsen, & Daniels, 2017). The research in this thesis showed that conflict avoidance with employees is one of the key drivers of blurring of employee goals. Separating high performer bonus pool and officially delinking performance and compensation would help to reduce that conflict.

When and where? As a general recommendation, it could be implemented in all organizations regardless of the function.

How? The implementation of this recommendation could approach in two different ways depending on how the extra funds are allocated. Funds for bonus payment on extra performance could be reallocated from the general bonus fund, or the company could allocate separate funds for this purpose. The first option has the benefit of not increasing total labour-related expenses.

Separate ratings from compensation decisions

What? – It is recommended to loosen the direct relationship between employee performance ratings and compensation decisions.

Why? - One of the fundamental issues that generate conflict with employees is that the ratings are unreliable because the fulfilment of goals depends on factors outside their control and because these performance ratings drive remuneration. One idea that has been raised is to eliminate ratings altogether. Verbal feedback would allow for the feedback to be effective

without being reduced to actual ratings. As managers mentioned, ratings drive behaviour. Without ratings, employee remuneration decisions would not need to be linked to a specific rating number but would be driven by a managerial decision on allocating renumeration among employees. Neuroscience shows us that employees treat ratings as threats (Ledford, Lawler, & Benson, 2016). This is especially true when ratings drive renumeration decisions. As such, the recommendation is to conduct evaluative discussions based on performance and make separate (not rating-linked) decisions on the allocation of performance bonuses. Several companies have already begun experimenting with this solution (Jaffe, 2015). In a Corporate Executive Board study, 6 % of the surveyed companies had already removed ratings, and another 15 % were planning to do so in the future (CEB, 2016). DirectTV discovered that after implementing this change, 100 % of managers stated that they could make effective payment decisions, an increase from only 8 % before. As a result of this, the level of detail of the evaluation feedback also increased from an average of 320 words to 441 words (Jaffe, 2015). However, a recent study concluded that eliminating ratings has unwelcome consequences: this approach can backfire and result in a 10 % decline in performance (CEB, 2016). The drastic step of completely eliminating performance ratings is not proposed but separating performance ratings from renumeration decisions should be carried out, and allowances could be made for the general remuneration of the large mass of average performers while providing extra renumeration to the top performers.

When and where? – Linking ratings and compensation decisions probably make sense for functions that have stable processes and outcomes that are precisely measurable. For other functions, it makes sense to delink ratings from compensation. For example, along with the recommendation to install a separate bonus pool, we could ensure that employees rated based on performance but not necessarily differentiated by compensation based on the manager's judgment.

How? – The company should change the setup of its performance management system to eliminate self-rating from the workflow.

6.5.2 Improvement of the Quality Control of Goal Setting

What? - The present research proposes a method for measuring the specificity of goals. Along with other measurements in the existing literature, there may be several different ways to measure specificity. Since specificity is a significant determinant of performance, instituting

the measuring of goals is highly recommended. One of a few alternative measurements could be implemented:

1. Follow the methodology presented in this research, viz. utilising a cumulative scoring system.
2. Use a measurement of perceived goal specificity by asking for employees' input through a survey at the close of the planning process.
3. Use the alternative measurement of goal length or require a certain length of description to be provided in the system.

Other important measurements include performance management effectiveness and employees' perception of fairness. It is recommended that these are also assessed measured during the performance measurement process. An exact measurement methodology for this could be based on existing research.

Why? – The low level of specificity of employee goals became transparent only after specificity scoring and selected goals. As it was shown in this research, only 25% of employee goals were adequately specific. The low specificity of goals was not transparent to company management before putting exact measurements in place. Also, previously managers were tasked to ensure the quality of goals is adequate. Measuring goals specificity centrally and providing feedback to managers would ensure that the quality of goals is transparent across the organization. As part of the performance, management structure improving processes and measuring goal specificity would counterweight other factors driving the managerial blurring of employee goals.

When and where? – Scoring and transparently measuring goal specificity is recommended regardless of the organization.

How? - The measurement of goal specifics could be accomplished without human interaction by the use of machine learning.

6.5.3 Improvement of the Feeling of Fairness among Employees

Organisational justice is an important factor affecting employee feelings and actions. It was identified as possessing three different dimensions: distributive justice, interactional justice, and procedural justice. It can reasonably be hypothesised that many of the forces impacting either managerial desire or managerial conflict avoidance are related to the perceived fairness or justice feelings of the manager and directed towards the employees. Many of the recommendations mentioned above are not just practical recommendations to improve some

aspects of the performance management system but would also have a positive impact on improving the perceived justice feeling of managers and employees, especially in the areas of procedural and distributive justice.

Procedural justice

Procedural justice can be improved by improving the perception of the fairness of the performance management process. This requires all steps of the performance management process involving the employee and ensuring that "due process" is followed throughout. Procedural fairness, in this case, would mean providing increased transparency about how the system works, and it would also mean ensuring that this process is followed by all parts of the organisation. It is interesting to note that an increase in goal specificity would also increase the justice feeling of employees since it helps toward a more fact-based evaluation grounded on highly specified goals. Although this would allow fairer evaluation, there might also be other components of the evaluation that inevitably cannot be recorded precisely due to the ever-changing nature of the work. In this case, managers should maintain the flexibility of evaluations by considering other factors, viz. not previously recorded in the goals. Although I have previously recommended eliminating self-evaluation – which would seemingly reduce procedural justice – employees should probably still evaluate their own performance either before managerial evaluation (but without a numerical rating) or after the evaluation, so they have an opportunity to express their opinion.

Many interviewees complain that the performance management process is also compromised. Process issues directly related to goal specificity are:

- company goals being set late in the year, therefore sometimes many months pass without employees being able to work on their goals
- the setting of goals based on cascading from the goals of senior manager
- not enough time available for evaluation limits the due process and leaves little time for a thorough discussion with employees. This indirectly influences the setting of the goals for the following year.

Distributive justice

Distributive justice is concerned with how rewards are distributed among employees. Low levels of perceived distributive justice impacting the specificity of goals pressure employees

and managers to blur employee goals. Perceived distributive justice could be improved by increasing goal specificity and basing compensation decisions on precise goals. Another important factor is to motivate top performers to a greater extent than average employees.

6.5.4 Improvement of Company Communication

What? – Ensure consistent communication regarding performance management process and goal setting in particular across all communication channels such as company management, newsletters, town hall meetings, etc.

Why? - The present research showed that managers have to act against company culture and communication when setting goals for employees. This could contribute to managers blurring employee goals. Interviewees highlighted several cases when they had to deal with passive company culture issues and when active company communication was not enforcing the desired performance management process. Company culture is difficult to change, and it can only happen over time. Company communication is an essential factor, and with more careful and thorough wording, highlighting the desired messages, management could go a long way to support managers in applying effective goal setting practices.

When and where? – Main communication channels including formal and informal channels.

How? – Key messages and expectations regarding goal setting should be formulated by the human resources and internal communications departments. These messages should be communicated consistently to managers and further down in the organization. All communication channels should apply messages consistently across channels.

6.6 Limitations

This research has been undertaken within the boundaries of the adopted methodology, data availability, scope, geography, and resource limitations, to name just a few. All of these limitations should be considered when applying and evaluating the results of the research. Furthermore, additional research could be undertaken to extend these boundaries and extend the validity of this research.

6.6.1 Scope

The research scope was limited to data and employees from the headquarters of a financial services firm located in Hungary in Eastern Europe. While these results could appear to be

universal, based on previous personal experience of working on three continents, I also recognise that the scope of this thesis, by definition, still limits the external validity of the research. Thus, further research is needed to extend that validity to other firms in different countries.

6.6.2 Cultural Aspects

The current study focuses on goal specificity by examining qualitative and quantitative data from a multinational Eastern European corporation. Although the findings could be deemed universal, as they are based on and extend the practical application of goal setting theory, the actual interpretation is naturally dependent on many factors. Performance management is invariably driven by universal ideas and processes, supported by the international nature of management education, the prominence of multinational companies, and the increasing globalisation of business. Regardless of the international nature, national cultural differences still influence how such a system works (Aguinis, Joo, & Gottfredson, 2012). Existing literature by Aguinis et al. (2012), for example, assesses performance management attributes and their relationship with national cultures. Since the present research is limited to one national culture, further research is required to understand its implications in diverse cultural environments.

Aguinis et al. (2012) posit five universal rules that can be applied in various cultural settings:

- Harmonisation of job descriptions and organisational goals
- Providing training on performance management
- Measuring performance based on behaviour
- Performance feedback based on a strength-based approach
- Allocating meaningful rewards.

Despite the universal nature of the application of performance management concepts in various cultural environments, I suspect that certain aspects of this research should be adjusted in different cultures. These aspects could be related to organisational justice, the structure of the performance management system, or managers' goal orientation, to name a few. Further research is needed to clarify this.

6.6.3 Methodology

Mixed grounded theory was applied to this research. Mixed grounded theory maintains that further research could increase the concept's saturation, discover new relationships, or analyse new data. This is one of the benefits of applying grounded theory.

6.7 Conclusion of Chapter 6

This chapter has presented a short summary of the theory of the managerial blurring of employee goals, which is directly related to goal specificity. After explaining the theory, conclusions and theoretical contributions were presented followed by detailed managerial recommendations that will help companies mitigate the effects of lowered employee performance and motivation. Finally, the limitations of the current study were discussed.

The next chapter will present the conclusion of this thesis and will also recommend avenues for further research.

Chapter 7. - Conclusion

ABSTRACT

The present research has identified a counter-intuitive managerial behaviour of blurring employee goals that leads to a lower level of goal specificity and consequently lower employee performance. This behaviour causes the performance management system to be less effective. The research has answered the original research questions of the thesis and identified the forces that lead to this managerial behaviour. The core category and related concepts have been fully explored in the literature and, by using quantitative and qualitative investigations, the key forces of the managerial blurring of employee goals have been identified. The proposed theory integrates and completes goal setting theory and extends our knowledge of goal specificity in a corporate environment. Recommendations for future research include the extension of the research to other companies and countries to study the described phenomenon in more detail and validate the findings.

7.1 Conclusion

The purpose of the present thesis was to identify and explain a counter-intuitive managerial behaviour of setting blurred goals for employees. This thesis uncovers the major forces causing this managerial behaviour. The blurring of employee goals is counter-intuitive because it goes against everything that is known about performance management, and against management practice and psychological research. The research subject itself is important because of the amount of investment put into performance management by companies worldwide, especially as this managerial behaviour limits the return on the investment by compromising the effectiveness of the system.

At the outset of this research, the points of departure were identified (Thietart et al., 2001). The concrete problem faced while conducting consulting work has been answered, and this included the result of this research. The area of interest of performance management had been further explored with a highlight of an unexpected managerial behaviour and a new concept being identified. The theoretical model of goal setting theory was explored further and extended with an antecedent of goal specificity. Mixed grounded theory and a methodology relatively seldom used in goal setting research was utilised. The available research setting of access to corporate managers and data has been fully explored. The theoretical background has been explored through the use of bibliometric analyses and a literature review. The present research confirmed

several theses of extant research and further expanded the understanding of goal specificity. Based on the above, the original research question of "What forces drive the managerial blurring of employee goals?" has been answered by identifying five forces that either promote or prohibit the blurring of employee goals. Two of the most important ones are the managerial need to blur goals and managerial conflict avoidance. The managerial need is a desire by managers, while conflict avoidance is the avoidance of unwanted pressure from employees, teams, and the company. There are also several other, more objective factors – such as task profile, performance management set-up, and managerial goal orientation – that together define how specific employee goals are being set by managers. As a result of these forces, varying levels of the specificity of employee goals can be observed. In extreme cases, managers may abandon the use of specific goals completely, resulting in decreased employee performance and motivation. Managers often chose to use other tools for performance management and replace the normal performance management process. For instance, sometimes they opt to build a "shadow performance management" or to run daily operational management.

Although the field of goal setting theory and performance management has been thoroughly researched, relatively little research has focused on goal specificity, especially on how it is applied in the corporate environment. The present research contributes to this by extending our understanding of the goal specificity concept and its application in a 'real' corporate environment, as well as by explaining an important managerial behaviour and presenting ways to mitigate it.

7.2 Recommendations for Future Research

There is a vast amount of research on goal setting theory as it is one of the most important management fields, although research on goal specificity, especially in a corporate environment, is still minimal. Any research addressing this research field could further extend the current understanding of the construct and its application. Further research could be conducted in the following fields:

- Extending the scope to other locales
- Validating the measure proposed to assess goal specificity
- Applying quantitative analysis to corporate goals in other companies
- Investigating further the concepts identified in this research

- Identifying other concepts related to goal specificity
- Applying a different research methodology other than mixed grounded theory.

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APPENDICES

Appendix 1: List of Participants

Code	Position	Area	Sex
RIS_DH_F_VA	Department Head	Overhead	F
BOD_GM_M_CB	General Manager	Overhead	M
RIS_DH_F_PA	Department Head	Overhead	F
BOD_GM_M_BI	General Manager	Overhead	M
RIS_DH_M_KT	Department Head	Overhead	M
RIS_SM_F_SE	Senior Manager	Overhead	F
RIS_DH_M_MH	Department Head	Overhead	M
RIS_HD_M_KG	Head of Division	Overhead	M
COL_GM_M_SJ	General Manager	Overhead	M
RIS_DI_M_HG	Manager	Overhead	M
RIS_GM_M_BF	General Manager	Overhead	M
RIS_DH_M_GT	Department Head	Overhead	M
RIS_DH_M_SM	Department Head	Overhead	M
RIS_GM_M_AZ	General Manager	Overhead	M
RIS_SM_F_FM	Senior Manager	Overhead	F
RIS_DH_M_HR	Department Head	Overhead	M
RIS_DH_M_KP	Department Head	Overhead	M
RIS_DH_M_TP	Department Head	Overhead	M
KBD_HD_M_WL	Head of Division	Sales	M
ITD_HD_M_JT	Head of Division	IT	M
ITD_GM_M_BF	General Manager	IT	M
ITD_GM_M_CG	General Manager	IT	M
ITD_DH_F_HI	Department Head	IT	F
ITD_DH_M_HV	Department Head	IT	M
ITD_DH_M_KD	Department Head	IT	M
ITD_DH_M_GP	Department Head	IT	M
ITD_DH_F_DJ	Department Head	IT	F
ITD_DH_F_HB	Department Head	IT	F
ITD_DH_F_TS	Department Head	IT	F
ITD_DH_M_VB	Department Head	IT	M
ITD_DH_M_NP	Department Head	IT	M
ITD_GM_M_RZ	General Manager	IT	M
STR_DV_M_BL	Head of Division	Overhead	M
RET_DH_M_KA	Head of Division	Sales	M
RET_GM_F_FA	General Manager	Sales	F
RET_GM_M_VT	General Manager	Sales	M
RET_GM_M_CP	General Manager	Sales	M
STR_DH_M_SA	Department Head	Overhead	M
STR_GM_M_KA	General Manager	Overhead	M
STR_GM_M_MT	General Manager	Overhead	M

Appendix 2: Literature selected for theory landscaping review

SOURCE	TITLE
Other	Aarts, H., & Elliot, A. (2012). *Goal-directed Behavior*.
Other	Aghera, A., Emery, M., Bounds, R., Bush, C., Brent Stansfield, R., Gillett, B., & Santen, S. A. (2018). A randomized trial of SMART goal enhanced debriefing after simulation to promote educational actions.
Other	Anderson, D. M., & Stritch, J. M. (2016). Goal Clarity, Task Significance, and Performance: Evidence from a Laboratory Experiment. *Journal of Public Administration Research and Theory*, *26*(2), 211–225.
Other	AUSTIN, J. T., & BOBKO, P. (1985). Goal-setting theory: Unexplored areas and future research needs. *Journal of Occupational Psychology*, *58*(4), 289–308. https://doi.org/10.1111/j.2044-
Other	Austin, J. T., & Vancouver, J. B. (1996). Goal constructs in psychology: Structure, process, and content. *Psychological Bulletin*, *120*(3), 338–375. https://doi.org/10.1037/0033-2909.120.3.338
Other	Bipp, T., & Kleingeld, A. (2008). Goal-setting in practice and goal commitment. *Personnel Review*. https://doi.org/10.1108/00483481111118630
Other	Bjerke, M. B., & Renger, R. (2017). Being smart about writing SMART objectives. *Evaluation and Program Planning*, *61*, 125–127. https://doi.org/10.1016/j.evalprogplan.2016.12.009
Other	Bozkurt, T., Bektas, F., Ahmed, M. J., Kola, V., & Purtilova, E. S. (2017). Application of goal setting theory. *Pressacademia*, *3*(1), 796–801. https://doi.org/10.17261/pressacademia.2017.660
Other	Bucher, C. W. (2013). MEASURING LEADER ' S GOAL SETTING ORIENTATION. *Thesis*, (March).
Specificity learning	burns b.d. , vollmeyer r., goal specificity effects on hypothesis testing in problem solving (2002) quarterly journal of experimental psychology section a: human experimental psychology, 55(1), pp. 241-261
Other	Carroll, S. J., & Tosi, H. L. (1970). Goal Characteristics and Personality Factors in a Management-by-Objectives Program. *Administrative Science Quarterly*, *15*(3), 295. https://doi.org/10.2307/2391619
Other	Chamberlin, J. (2011). Who Put the "ART" in SMART Goals? *Management Services*, *55*(3), 22–27.
Other	Chattopadhyay, A., Stamatogiannakis, A., & Chakravarti, D. (2018). *Why You Should Stop Setting Easy Goals*. 1–4.
Other	Chen, X., & Latham, G. P. (2014). The effect of priming learning vs. Performance goals on a complex task. *Organizational Behavior and Human Decision Processes*, *125*(2), 88–97.
Other	Cheng, M. M., Luckett, P. F., & Mahama, H. (2007). Effect of perceived conflict among multiple performance goals and goal difficulty on task performance. *Accounting and Finance*, *47*(2), 221–242.
Other	Chin, W. K. (2006). *The Role of Impression Management in Goal Setting By Weiwan Raymond Chin A thesis presented to the University of Waterloo in fulfillment of the thesis requirement for the degree of*
Specificity public sector	chun y. h., rainey h. g., (2005). goal ambiguity and organizational performance in u.s. federal agencies. journal of public administration research and theory, 15, 529-557.
Other	Day, T., & Tosey, P. (2011). Beyond SMART? A new framework for goal setting. *Curriculum Journal*, *22*(4), 515–534. https://doi.org/10.1080/09585176.2011.627213
Other	Deci, E. L., & Ryan, R. M. (2000). The "what" and "why" of goal pursuits: Human needs and the self-determination of behavior. *Psychological Inquiry*, *11*(4), 227–268.
Other	Donovan, J. J., & Radosevich, D. J. (1998). The moderating role of goal commitment on the goal difficulty-performance relationship: A meta-analytic review and critical reanalysis. *Journal of Applied*
Other	Doran, G. (1981). There's a SMART way to write management's goals and objectives. *AMA Forum*, 35–36.
CCA-Moderators	earley p. c., connolly t., ekegren g. goals, strategy development and task performance: some limits on the efficacy of goal setting. journal of applied psychology. 74:1989a
Other	Eccles, R. G. (n.d.). *The performance measurement manifesto*.
Other	Edvardsson, K., & Hansson, S. O. (2005). When is a goal rational? *Social Choice and Welfare*, *24*(2), 343–361. https://doi.org/10.1007/s00355-003-0309-8
CCA-communication	erez m. 1977. feedback: a necessary condition for the goal setting-performance relationship. journal of applied psychology 62: 624a#627.
Other	Erez, M. (2018). *Make management practice fit national cultures and the global culture*. *18*(January 2015), 175–209. https://doi.org/10.4324/9780429438851
Other	Erez, M., Earley, P. C., & Hulin, C. L. (1985). The Impact of Participation on Goal Acceptance and Performance: A Two-Step Model. *Academy of Management Journal*, *28*(1), 50–66.
Other	Franklin, B., Hogan, M., Langley, G., Mosdell, N., & Pill, E. (2013). SMART Objectives. In *Key Concepts in Public Relations*. https://doi.org/10.4135/9781446269084.n149
Other	Greenwood, R. C. (1981). Management by Objectives: As Developed by Peter Drucker, Assisted by Harold Smiddy. *Academy of Management Review*, *6*(2), 225–230.
Other	Holzer, H. J., & Holzer, H. J. (1988). *THE DETERMINANTS OF EMPLOYEE PRODUCTIVITY AND EARNINGS: SOME NEW EVIDENCE THE DETERMINANTS OF EMPLOYEE PRODUCTIVITY AND EARNINGS: SOME NEW*
CCA-Moderators	hollenbeck j, klein hj (1987) goal commitment and the goal-setting process: problems, prospects, and proposals for future research. j. appl. psych. 72(2):212-220.
CCA-Moderators	hollenbeck j.r. williams c. klein h. an examination of the antecedents of commitment to difficult goals journal of applied psychology 74 1989 18-23
Other	Holmes, T. (2004). EFFECT OF GOAL SETTING ON JOB PERFORMANCE A. *Thesis*.
CCA-Goal setting basics	klein h.j., wesson m.j., hollenbeck j.r., wright p.m., and deshon r.p. the assessment of goal commitment: a measurement model meta-analysis. organizational behavior and human decision processes 85 1
Other	**Klein, H. J., Wesson, M. J., Hollenbeck, J. R., & Alge, B. J. (1999). Goal commitment and the goal-setting process: Conceptual clarification and empirical synthesis. *Journal of Applied Psychology*, Vol. 84, pp.**
Other	Klein, H. J., Whitener, E. M., & Ilgen, D. R. (1990). The role of goal specificity in the goal-setting process. *Motivation and Emotion*. https://doi.org/10.1007/BF00995568
Other	Kraus, J. (2006). The Importance of Goal Setting. *Podiatry Management*, (May), 123–125. Retrieved from
CCA-Goal setting basics	latham g. p., locke e. a., (1991). self-regulation through goal setting. organizational behavior & human decision processes, 50, 212a#247. doi:10.1016/0749-5978(91)90021-k
CCA-communication	latham gp and yukl ga (1975) a review of research on the application of goal setting in organizations. academy of management journal 18: 824-845.
Specificity moderators	latham, g. p. and locke, e. a. 1991. self-regulation through goal setting. organizational behavior and human decision processes, 50 (2): 212 - 47.
Other	LATHAM, G. P., & LOCKE, E. A. (2006). Enhancing the Benefits and Overcoming the Pitfalls of Goal Setting. *Organizational Dynamics*, *35*(4), 332–340. https://doi.org/10.1016/j.orgdyn.2006.08.008
Other	Latham, G. P., & Pinder, C. (2005). *Work motivation theory and research at the dawn of the twenty-first century*.
Other	Latham, G. P., & Piccolo, R. (2012). The effect of context specific versus nonspecific subconscious goals on employee performance. *Human Resource Management*, *51*, 511–524.
Other	Latham, G. P., Ganegoda, D. B., & Locke, E. A. (2011). Goal-Setting: A State Theory, but Related to Traits. *The Wiley-Blackwell Handbook of Individual Differences*, (March 2016), 577–587.
CCA-communication	latham, g. p., mitchell, t. r. and dossett, d. l. (1978) the importance of participative goal setting and anticipated rewards on goal difficulty and job performance. journal of applied psychology, 63, pp. 163-
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Appendix 3: Conceptual memos

	ID	Memo	Keywords	Keywords
1	RIS_DH_F_VA_2	Transparency of goals across organizations would drive right behaviours. Also act as peer quality controll.	Transparency	PM system setup
2	RIS_DH_F_VA_3	Countinous measurement of performance is important since it makes possible to compare performance to expectation	Measurements	Taskprofile
3	BOD_GM_M_CB_9	Integration into the culture of the company is very important because it drives employee expectation and managerial behaviour throughout the whole performance management process	Company culture and communication	Conflict avoidance
4	RIS_DH_F_PA_1	Allowed time among others are also an important fator, also logistically to allow managers to spend enough time when setting objectves, but also signals how important the process is for the company	Process	PM system setup
5	RIS_DH_F_PA_2	When a certain outcome of a goal is highly dependent on other departments input or work, the manager is less desired to be very specific and would like to maintain flexiblity to be able to evaulate employees better despite outcome. This evaulation would be based on effort, as opposed to results	Dependence	Desire to maintain flexibility
6	RIS_DH_F_PA_3	If a manager uses stricht operative management process, it seems that specific goals looses importance, also some work type it is difficult to define specifically one year a head, therefore operative management is essential	Operational management	Use of PM alternative
7	BOD_GM_M_BI_1	Other tools are also existent to use for performance management purposes	Use of PM alternative	Use of PM alternative
8	BOD_GM_M_BI_2	When managers are loosing funds that are not allocated to employees and cannot compensate overperformance it drives a behaviour that is based on fairness. Managers don't want to penelize own employees when there is no benefit to it and other departments dont do that either	Fairness to employees	Desire to maintain flexibility
9	BOD_GM_M_KT_1	Time allowed to set objectives, overall company objectives and cascading those to lower level and type of work are important factors. Deadline of projects could be used to be more specific but in this environment projects are always delayed	Process	PM system setup
10	BOD_GM_M_KT_2	Departments that are providing services to other areas of the bank are in difficult situation when setting goals. Instead of focusing on service delivery SLA (speed and quality(they are looking for actually knowing what tasks are expected to be performed	Task type	Taskprofile
11	BOD_GM_M_KT_3	All employees are seeing the bonus as a part of the salary, also part of the culture. In this environment it is difficult fo rmanager to swim agains the current	Employee expectation	Conflict avoidance
12	RIS_SM_F_SE_1	Managers are employees are claiming that they cannot inflience goals and delivery of goals. Firms are complex organizations with no one being able to operate as an island. It seems to me more of an excuse why no specific goals are defined for employees	Influence	Desire to maintain flexibility
13	RIS_SM_F_SE_2	Dynamics of taks being performed could very significantly across organization. Fast changing environment ii is difficult to define goals one year ahead. It is also important that since there is no service culture and SLA for example managers look at specific task as opposed to overall delivery quality	Changing environment	Desire to maintain flexibility
14	RIS_SM_F_SE_3	It might be a good approach to make PM cycle more frequent. Msny companies have started doing it.	Process	PM system setup
15	RIS_HD_M_KG_1	The way how the PM system works also influences the specificity. A rigid system forces managers to be generic, because they often evaulate effort and not the results. Results often depend on other departments or market conditions. While effort can be superb, there is no flexiblity to adjust result expections. Also objectives are set very late in the process that makes them useless	Payment structure	PM system setup
16	RIS_HD_M_KG_2	Managers are often not oriented toward number management. Basic operational skills are missing, They are not necessary trained properly.	Education	Goal orientation of manager
17	RIS_HD_M_KG_3	When comparing to other departments managers often feel that other departments are not taking PM seriously. Therefore they don't feel obligated to enforce stricht rules at their own departments	Team spirit	Conflict avoidance
18	RIS_HD_M_KG_4	Employees are expecting full payments and also best evaulation. Lower evaluated employees are in risk of loosing they jobs. Employees are fighting managerial evaluation even when there is only very minimal differnce financially or qualitatively.	Employee expectation	Conflict avoidance
19	RIS_HD_M_KG_5	Percentage of bonus seems significant for employees and also managers feel they penelize employee unnecessarily if they take away the bonus from employees. Lowered level of bonus would help ease this tension	Payment structure	PM system setup
20	RIS_HD_M_KG_6	As a result of the visours cycle lower performing employees stuck around for a long time, because they are well paid and they know that they performance would not stand at other companies. While top performers leave because they are not appreciated financially nor emotianally	Performance	Result

21	RIS_GM_M_SJ_2	Because of the high percentage of bnus employee expect full payment, it is also important because it is a significant portion of their annual compensation. Under these circumstances managers don't take on the conflict to penelize employees in order to achieve better performance	Compensation level	Conflict avoidance
22	RIS_DI_M_HG_1	Employee expecting full payment, it is also related to the issue that new employees are hired with a higher rate, therefore older employee cannot be penelized compared to the new employees. Also, when other departmetns are not used properly, no manager is willing to penelize their own department	Employee expectation	Conflict avoidance
23	RIS_DI_M_HG_2	Company communication is very important when communicating expectation for employees. It seems that so far the communication at this firm was not conveying this message	Company culture and communication	Conflict avoidance
24	RIS_DI_M_HG_3	Managers have the freedom to act and use PM as they wish as long they follow the process. Certain managers use the system properly, usually because they worked for a company where it was done differently. Other managers could also use the system totally differently. There no enforcement by the HR department	Experience	Goal orientation of manager
25	RIS_GM_M_BF_1	There are different position that need different approach. Some positions the outcome is important, some are the effort, some at loyalty to the company. Not all objectives could be specific in this context	Task type	Taskprofile
26	RIS_GM_M_BF_2	Larger department with more employees are doing uniform activities. Therefore it might be difficult to spend enough time with employees but in fact they are receiving the same objectives. Also because of the reperative nature of the task it is easier to have numerical objectives	Organization	Taskprofile
27	RIS_DH_M_SM_1	Using normal distribution would be a good quality controll tool, since it would force managers to have various level of performance. For managers to be able to really differentiate it would become important to measure performance properly, therefore set specific objectives	Quality control of PM	PM system setup
28	RIS_GM_M_AZ_1	Managers would like to have more flexibility to differ from official objectives. If it is not given they will use to generalize objectives in order to maintain this flexibility to compensate for many outside factors,	Desire to maintain flexibility	Desire to maintain flexibility
29	RIS_GM_M_AZ_2	Overall goal orientation and managemnt style seems to be important,. Those managers who are number oriented are more likely to set numerical objectives, they are also more likely to use operative riporting and evaluate employee based on specific achievements	Beliefs	Goal orientation of manager
30	RIS_GM_M_AZ_3	Training is one of the enforcer of the process and also the vehivle to improve company performance culture.	Education	Goal orientation of manager
31	RIS_SM_F_FM_1	Managerial flexibility is important to be able to evaluate employees freely, not dependent from the actual performance/outcome. The main reason because manager does not want to penelize employees for low performance due to the interdependence to other peoples contribution	Dependence	Desire to maintain flexibility
32	RIS_DH_M_KP_1	Manager is avoiding conflict with employees, even when there is financial consequences to the employee.	Employee expectation	Conflict avoidance
33	RIS_DH_M_TP_!	Cascading objectives often does not makes sense, since at lower level they might not be influenceable by the employee. Some managers are still adhere to the rule of cascading all objectives to employees. When obejctvies are disconnected from the tasks of the employee, results do not reflect the real performance of the employee. In this case, managerial flexibility becomes important to evaluate employees as manager wish regardless of the objectvies	Organization level	Taskprofile
34	RIS_DH_M_TP_2	Employee expectation is important driver of managerial behaviour when settting goals and evaluating employees. Expection is also increased when the companies performs well and delivers profits. Since the company is public annual profits are well known to employees. In this case, employees expects the some of the profits being shared with employees.	Employee expectation	Conflict avoidance
35	RIS_DH_M_TP_3	Due to employee expectation of full payment of variable pay, managers are often using other means of PM instead of the normal annual cycle. Such tools are laying off underperforming employees or distributing annual raise to best performing employees. Downside of this is that it is less transparent to employee for both over and underperforming employees.	Employee expectation	Conflict avoidance
36	KBD_HD_M_WL_1	Managers might act as "labor union representative" to represent the interest of employees agains the company. This could be rooted to social expectation, team spirit or other reasons. Manager in this case do not act as expected. This is not a managerial behaviour	Team spirit	Conflict avoidance
37	KBD_HD_M_WL_2	It is often difficult to define objective 1 year ahead. Therefore managers put significant effort to correct result at the end of the year. Often, they act to represent employees in the process	Length of objectives	Desire to maintain flexibility
38	ITD_HD_M_JT	Employee expectation to pay out bonus, therefore there seldom an evaulation worse than 4. 4 is still 100% payment.	Employee expectation	Conflict avoidance
39	ITD_GM_M_BF_1	Some type of tasks cannot be defined for one year ahead.	Task type	Taskprofile
40	ITD_GM_M_BF_2	Competitiveness of compensation has a great influence how serious managers take the Performance management. If compensation is not competitive bonus is used as an addition to salary, therefore it is not used as real performance management tool	Compensation level	Conflict avoidance

41	ITD_GM_M_BF_3	If there is a significant uncertainty on the delivery of the objective and other departments have significant influence on the success, managers tend to downplay the specific objecrtive setting and reserve the right to evaluate employees regardless of the objective.	Dependence	Desire to maintain flexibility
42	ITD_GM_M_BF_4	Other PM tools such as layoffs or salary increases seem to be more effective	layoffs	Use of PM alternative
43	ITD_DH_F_HI_1	Coordination type tasks, assistants, etc are dificult to define to be specific. Employees need help to understand how objectives could be set up in this case	Task type	Taskprofile
44	ITD_DH_F_HI_2	Communication and expectations are important when using evaluation scale	Company culture and communication	Conflict avoidance
45	ITD_DH_M_NP_2	Company culture and communication is important driver of employee expectation and also managerial behaviour. It defines how people behavivie and think about PM.	Company culture and communication	Conflict avoidance
46	ITD_DH_M_NP_3	Company culture and communication is important driver of satisfaction with system and also to realize full potential of the money spent on bonuses	Company culture and communication	Conflict avoidance
47	STR_DV_M_BL_1	If the system has built in flexibility, managers would be more specific because they would not be afraid of evaulating employees based on real performance. Still would have the flexibility to pay bonus or give final score with significany flexibility considering other factors not included in the original objectives. This would mean that evaulation and final score and payment would be separated	Desire to maintain flexibility	Desire to maintain flexibility
48	RET_DH_M_KA_1	Rigid relationship between objectives>evaulation>final score>payment. If more flexibility is allowed the system would work better	Desire to maintain flexibility	Desire to maintain flexibility
49	RET_GM_F_FA_3	Interesting comment from manager. She thinks she would fire 15% of employee because of lack of performance. Instead she allocated tasks according to capability of employees. These second class employees would not get raise but still contribute to overall performance	Experience	Goal orientation of manager
50	RET_GM_F_FA_1	Agile operation is a good example for good communication, culture and expectation setting. PM in agile is well defined and presented, Everybody adheres to the rules, because the communication and expectation setting is very strong. Wonder if non agile rules would be communication similarly the results would be comparable	Company culture and communication	Conflict avoidance
51	RET_GM_F_FA_2	There is a mangerial sloopynes because of lack of quality conbtrol, goal orientation and communication. Also becaue bonus is exoected toi be paid out. Under these circustances there is no reasons to invest such a large effort into the PM system	Experience	Goal orientation of manager
52	RET_GM_M_VT_1	Need more flexiblity by separating from compensation	Payment structure	PM system setup
53	RET_GM_M_CP	Should adhere to rules and make managers adhare. Also communicate strongly and apply quality controll. In this case people would do real preformacne management with better result	Quality control of PM	PM system setup
54	STR_GM_M_KA_1	Because of employee expectation it is more painfull to take way compensation than the motivation of an extra 10%	Employee expectation	Conflict avoidance
55	STR_GM_M_KA_2	Compensation level of employees and also the structure of the compensation plays an important role in managerial behaviour. If compensation level is lower then the market, bonus payment becomes "expected" in order to level compensations. Therefore, it becomes more like a base salary the is paid out at th end of the year.	Payment structure	PM system setup
56	STR_GM_M_MT_1	There is no need for specific objectives if the managers is activelly operationally manages employees. Direct operational management means that managers define objectives and evaluate performance on a frequent bases (e.g. weekly) therefore the annual objective could be broken down to smaller pieces and could be measured directly. Managers leave overall objective vague because then he can evaluate employees based on the performance on the small operational pieces. Still proper measurement is not solved, because manager uses feelings to assess overall performance.	Operational management	Use of PM alternative
57	QUAL001	Interview codes highlight the issue of the current PM practice of non-differentiation. Differentiation would be by definition one the main objectives of PM. Without differentiation employees are not rewarded or punished for their performance.	Motivation	Result
58	QUAL002	The issues mentioned negatively during the interviews were the specificity of goals – which is surprising due to the fact that managers understand the importance of specific goal setting, still chose not to apply. It might be also related to the two other negative comments on the influence on objectives and the term of objectives. Perhaps limited influence and one-year-long objectives could be limiting factors to specificity and driver this particular managerial behavior.	Length of objectives	Desire to maintain flexibility
59	QUAL003	Strikingly negative comments from interviewees regarding employee expectation of bonus payments overall low level of compensation. If market compensation levels are higher than base salary of the employees, then employees will consider bonus payment as an extension of salary and will expect full payment of it. Throughout the interview it was specifically mentioned that there is pressure on managers to pay out full bonus, which is only possible if the rating of employees are 100%. This could drive the behavior of setting vague objectives, so end of the year managers have the flexibility to provide 100% performance evaluation to employees.	Compensation level	Conflict avoidance
60	QUAL004	Alternative tools of PM are mentioned highly favorably. This could imply the if normal evaluation process is compromised managers should rely on other PM tools to substitute. For example, stricht daily operational management, salary increases, layoffs, verbal feedbacks could substitute normal evaluation processes. Managerial flexibility is rated negatively showing that managers need more leeway to evaluate employees and perhaps does not link evaluation to compensation in a direct manner.	Operational management	Use of PM alternative

61	LIT001	Applicability of goal types outcome vs process goals to business life might be significant. Businesses often promote the use of outcome goals as they naturally would be defined by measurable results. Process goals on the other hand lack results but focus on what steps needs to be taken to get to the desired result. As often said in business: "Manage process, incentivize result". If this is followed process goals are part of operative management, outcome goals should be used to set annual objectives and pay bonus based on delivering those goals. Despite these definitions often heard argument from managers that business objectives are very much influenced by outside factors such as business environment, other departments, etc. that it is unfair to use these for performance management and compensation purposes, instead managers often use process goals to make sure employees complete assigned task, regardless of the outcome.	Type of objectives	Taskprofile
62	LIT002	In corporate environment objectives are defined usually for one year as part of the normal performance management cycle. In the firm under investigation there are some cases of a different approach. Part of the organization is operating in agile method, therefore setting objectives on a quarterly basis. Many managers broke down annual objectives into shorter term goals that they manage as part of operative management process. Often heard argument from managers, that it is impossible to defined precise and specific objectives for one year. These managers often focus on the exact task of the employee as opposed to the general mission that needs to be completed. To illustrate this difference, head of legal department argues that he cannot tell exactly what legal problems he needs to resolve. Obviously, he forgets to think on a larger mission of his organization of providing legal service. In this context, the right approach to set objectives would be the overall response time of legal advice or overall customer satisfaction with the legal service.	Length of objectives	Desire to maintain flexibility
63	LIT003	There seem to be a significant distinction between "normal" performance goals and goals set to improve employee knowledge or expertise. According to the literature performance goals as the majority of the goals in a corporate environment needs to be specific to drive better performance. It might not be true for goals, that prescribe increasing employees knowledge on a certain field.	Type of objectives	Taskprofile
64	LIT004	When establishing specific goals there seems to be little difference between specific or range goals. Specificity in this interpretation is understood as a description that defines some kind of numerical objectives regardless if it is a specific numerical number or a range as long as it includes numerical definition of the objective. From interviews it is often heard that need for managerial flexibility is increasing with increased dependence on other departments. It is also true for very specific objectives that are linked to specific compensation levels. Range objectives help to bridge this dilemma, that makes objectives still specific, but gives managers enough room for evaluation so he or she can compensate for outside factors on delivery results.	Specificity	#N/A
65	LIT005	Klein at al asserted that goal specificity is reduced by the subject in case of a difficult goal. It is a form of hedging by the subject. Meaning the in case the goal cannot be achieved there is still room for broader interpretation of results. Similar behavior could be observed in case of the managers when setting employee goals. Managers use lower level specificity to be able to interpret performance broadly with more flexibility. It is a different behavior compared to a normal experiment; in this case the driver of the behavior could be multifaceted. It could be some kind of fairness feeling by the manager in order to be able to pay out the full compensation or limit the effect of influence by other departments or could be fairness feeling related to team feeling with subordinated against other departments of the organization.	Specificity	#N/A
66	LIT006	Hedging by managers also experienced at the firm under investigation. Manager seem to downplay objectives, set less specific and less challenging goals in order to achieve their objectives. This seems to be a natural behavior when setting own goals. One would expect a different behavior when setting goals to employees, because a reverse effect is expected. Managers only could increase their own performance if they increase the performance of their employees. Therefore, it seems counterproductive to set vague and less challenging goals for them. This needs further explanation.	Goal difficulty	#N/A
67	LIT007	In this definition of range goals, which could be considered some kind of indicator of a less specific objectives, it has been found that lower range increases goal desirability as it is easier to achieve. During interview managers expressed desire to be able use more wider range goals and assess performance within the range by considering individual performance, influence by other departments and other factors, that are very difficult to define ahead of time.	Specificity	#N/A
68	LIT008	Measuring goal specificity by number of characters seems reasonable, as it is likely that with more text, the objective could be explained more precisely. It is however could a latent variable for the commitment or goal orientation of the manager. With higher goal orientation, a manager would spend more time on specifically defining goals and perhaps less influenced by other factors, that would call for blurring of the goals.	Goal orientation of manager	Goal orientation of manager
69	LIT009	Literature highlights the importance of company culture in the effectiveness of PM. It is also discovered during the interviews that culture could influence specificity of objecitves in both directions. In addition to culture, managerial skills also plays a significant role into the specificity of objectives and indirectly the effectiveness of PM.	Company culture and communication	Conflict avoidance
70	LIT010	Literature highlights the difference between various goal types. Learning goals does not need to be very specific in order to be effective. This could have an implication in the present research since actual employee objectives could include learning goals, for which it is not expected to be specific.	Type of objectives	Taskprofile
71	QUAN001	Data shows that type of the work or type of the organizational functions do not influence specificity of goals significantly	Task type	Taskprofile
72	QUAN002	Majority of evaluation is perfectly rated and seems manager are very careful not to downgrade employees. Even when an employee is downgraded on certain objectives they are also upgraded on others. It seems managers are driven by the desire to pay bonus compensation fully to employees. Maybe this desire drives the flexibility to be able to justify employee performance by keeping objectives vague.	Evaluation	#N/A
73	QUAN003	50% of objectives included specific definition of what is expected from them and only 25% of objectives could be considered properly defined. This does not correspond to the effort what the firm makes to manage the goal setting process and to train managers on proper goal setting.	Evaluation	#N/A
74	QUAN004	Large difference in specificity scores between divisions could indicate multiple reasons. It could be contributed that the nature of the work is different in different division or the head and management of the division approach goal setting differently, perhaps by making examples and pushing managers to proper goal setting. Categorization of organization units showed that the nature of the work argument is probably less likely than the managerial approach.	Organization	Taskprofile
75	QUAN005	Goals formulated as outcome show better specificity then goals formulated as process goals. Perhaps process goals better in explaining how the certain goal could be achieved, outcome goals would define desired outcome better by defining desired state also numerically.	Type of objectives	Taskprofile

76	QUAN006	Attainment goals score better on goal specificity. Although maintenance goals could also mean a significant challenge to employees, managers could take shortcuts when describing maintenance goals, since the goal is already known and achieved previously by employee, therefore no effort is needed in explaining. It might be an important detail to have mostly attainment goals for multiple reasons: it provides a new challenge to employees and it also helps to extend excellence to new areas while maintaining performance in others. Goals already achieved does not necessarily need to be included in objectives again.	Type of objectives	Taskprofile
77	QUAN007	From analysis we can see a relationship between the managerial status and specificity scores. Managers tend to have lower specificity scores than employees.	Organization level	Taskprofile
78	QUAN008	Longer objectives show better specificity scores. It means that correctly specifying employee objectives take time, effort and also written characters to define. Therefore, longer objectives are more likely to include more specifics than shorter ones.	Objective length	#N/A
79	QUAN009	Years of education show relationship to goal specificity. Possible reasons for the negative correlation is that lower educated employees perform specific jobs and well-defined tasks, that is easier to defined specifically. These jobs could operational or sales type of jobs that naturally have better performance management and better quality or performance objectives defined.	Education	Goal orientation of manager
80	QUAN010	When building a model to identify variable influencing goals specificity we found that objective length, mgr TMD, mgr Org level, organization, outcome type goals and org*outcome type goal explain goal specificity the most. Further thinking is needed to really explain why these variables influence goal specificity. Based on interviews and other inputs, one could stipulate on the following explanation:	Specificity	#N/A
81	QUAN011	Goal length – seems natural as longer text could include more details and can be more specifically describe objectives	Goal length	#N/A
82	QUAN012	Manager TMD – Span of control varies in the organization. Departments with highly specialized skills tend to have lower number of employees. In general, the expectation is to have around 6 employees in these types of organization, while departments with more manual, operation type functions tend to have higher span of control around 15 or more employees. The later type of organization would have more specific objectives related to the more defined processes they perform, while support organizations mission varies significantly.	Organization	Taskprofile
83	QUAN013	Manager Org level – similarly to TMD number, process type organizations tend to be at lower level counting from the CEO. Despite this observation it still important that higher level, possibly more "important" employees have lower specificity which seems counterintuitive. Organization – indicates that divisions somehow defines goals differently. It could be contributed to the different types of processes; functions they provide or possibly also could indicate personal differences in the approach to goals setting by the management of various divisions.	Organization level	Taskprofile
84	QUAN014	Outcome goals – seems natural that goals that define desired outcome are more specific than goals that specify process of achieving goals.	Type of objectives	Taskprofile
85	QUAN015	Org*Outcome goals – possibly indicates that certain divisions are more prone to define outcome goals while others use more process goals – also possibly contributed to the functions or to the manager of the division.	Type of objectives	Taskprofile
86	QUAN016	ML algorithms are used to verify results of the statistical analysis. Although ML algorithm is best used to predict outcome and it does not explain relationship between variables, it has confirmed results from the qualitative analysis. Accordingly objective length, employee organizational level, outcome type goals, organization and manager TMD (FTE) numbers are the best predictors of goal specificity.	Specificity drivers	#N/A

Detailed Overview of Thesis

RIS_DH_F_VA

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
Incentive type								

				Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
				Open Coding			Selective coding					Theoretical coding
	Final Concept	Notes	English quotes/notes	Field Notes/Comments	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - goal specificity	Concepts1	Concept2	Concepts1	Concept2	Relationship
1	-	a celokba se kerulnek bele szamok, hanem altalanos celmegallapodasok vannak. Ezek nem jok mert tul altalanosak, nem igy kell csinalni idealis esetben	There are no numbers in objectives, but generic targets are set. These are not good because too generic, this not how it should be done ideally	Why does she thinks that she cannot design specific objectives. Should not follow the old way. It seems that she is searching for an excuse why specific targets cannot be set		Too general objectives		too generic objectives					generic objectives
2	Fairness to employees	jobban osztonozne okat ha lenne egysegesen elfogadott kimutatas ami osszehasonlithatova teszi a dolgozókat, ez fair lenne a teljesitmenyertekelesben	It would be more incentivizing if we could compare employees. It would be fair because then I could assess performance to others.			No objective measurement for goals		Better performance - comperable employees	Fairness to employees		Desire to maintain flexibility	Fairness to employees	Reporing of results improves motivation
3	Fairness to employees	transzparensé kellene tenni a célkiirásokat minden dolgozó számára, sok az olyan munka ahol teamekben kell dolgozni és függ a teljesítmény a többiek munkájától	We need to make all objectives transparent to all employees. We need to work in teams and we need to understand what the priorities of other employees are because our performance depends on other employees	Transparency is missing because departments often working against each other		Transparens objectives	Transparens objectives	Transparent objectives	Fairness to employees		Desire to maintain flexibility	Fairness to employees	Transparency improves specificyty through peer pressure quality controll
4	Performance	nicnsennek riportok jelenleg a teljesitesrol, csak erzesre van menedzselve, dolgozók nem kapnak gyakori visszajelzést, nincsennek beallitott celok es nincs teljesitmeny	There are no reports; employees are managed by feelings. Without feedback and set goals, there is no performance.			No reports	Need operational reports	Non measurable objectives	Performance		Result	Performance	Measurable objectives with reporting of numbers increases performance
5	Performance	azt hiszik az emberek hogy sokkal tobbet dolgozik mint a masik pl 50%-ot emiatt nehez osztonozni oket. Ha lennenek szamok akkor meg lehetne mutatni hogy hogy all a lista	One person works more, and it is difficult to motivate them. Without goals and numbers, it is difficult to incentivize them.			Objectivity of assessment		Non comperable performance - non objective	Performance		Result	Performance	Better assesment of own performance
6	-	mindenki kotelezoen napi jelentest keszit, mivel foglalkozik, honnan jon be, stb .Azonnali visszacsatolas tortenik ha van lehetoseg	Everybody prepares a daily report on what he was doing,etc. Immediate feedback is given		Daily report prepared								
7	-	kethetente van osztalyertekezlet es megbeszelesre kerulnek a problemák, van még 3 mentor kollega	There is a department meeting biweekly and we discuss the problems, there are additional 3 mentors		Bi weekly meeting, 3 mentors								
8	-	jo a csapat de van par ember aki lassabban dolgozik, ok kisebb pontot kapnak. Rogzitesre kerul a trainingek is.	The team is good, but we have few people who work slowly and they get less points. We record trainings also.										
9	Compensation level	4 havi premium van jelenleg regen 6 havi volt es ketto lett bruttositva. Mas bankokban nehezebb eladni a 4 havi premiumot, mint a fix bert. Mashol a fix ber volt a lenyeg, nem voltak konkret celmegallpodasok, hanem az anyabanki dontesek alapjan volt bonusz	We have four month bonus, it used to be 6 but two months have been added to the salary. It is difficult to sell to employees the four month bonus than the fixed salary. Other places the fixed salary was important, there were no exact goals but the owner bank decided on bonus			No exact objectives	Reduce variable paz	Employee expectaiton, level of compensation	Conflict avoidance		Conflict avoidance	Compensation level	Employee expectation drivers managerial fairness therefore goal specificity
10	-	nem rossz az aranya az ösztönzési rendszernek	The portions in the incentives system is not bad		Overall good incentive system								
11	-	alapvetoen nem jol mukodik a PM rendszer a bankban, evente egyszer van meghatarozva es a 4 havi premium a szokasjog alapjan nehez elteriteni az ertekeleseket. Elvi lehetoseg van ra de a gyakorlatban nincs meglepve	PM does not function well in the bank. It is defined once a year and there is 4 month bonus. It is difficult to alter evaluations. Theoretically its possible but in practice is not.	There is a c urrent practice that everybody follows and it is difficult to change.		Everybody expects the bonus to be paid out							
12	Motivation	azoknak a motivacioja csökken akik huznak nehez atvinni a differencialast. Ennek egyik oka hogy a celokat nem tudjuk eleg pontosan meghatarozni	The motivation of all the performers are reduced one reason of this because objectives are not set specifically	Nem tul motivalo a rendszer, a jokat nem osztonzi a rosszak pedig maradnak		Reduce motivation of top talent	Need to improve top talent motivation	Differentiation	Performance		Result	Motivation	Lower motivation if no differentiation
13	Motivation	a jelenlegi rendszer nem fair, a jo teljesitoket demotivalja a jelenlegi rendszer mivel nincsennek a kimagaslóak ösztönözve	Current system is not fair good performers and the motivated because the current system exceptional performance is not incentivized			The system is not fair		Fairness	Performance		Result	Motivation	Fairness of PM system
14	Motivation	kontaszelekcios rendszer mukodik mert a roszz teljesitok nem lepnek ki de a jol teljesitok elmennek.	there is a contraselection because the bed performers don't leave, but the good performers are leaving			Contraselections		Contraselection	Performance		Result	Motivation	Fairness drives employee leaving company
15	-	ne vátoztassunk az aranyon de legyen osztonzo a celkituzes. Szorzova kell alakitani nem szamtani atlag. Tenyleg osztonzo ha bekerul a celok koze	We should not change proportions, but still need motivating targets. We need to change achievements as multiplier										
16	-	nem lennejo ha nincs ertekles, szerintem egy szam sokkal transzparensebb visszacsatolas	It would be not good if there is no self evaluation. I think a number is much more transparent feedback.										
17	-	egyenre lebontva kellene a celokat meghatarozni mert valaki ugyis jobban dolgozik. Az egyeni celoknak nagyobb erelye van. Legyen lehetoseg a tulteljesitesre.	Objective should be set by individuals because there are people who work better. Individual objectives have bigger power that should be an option to over perform.				Individual obejctives						
18	-	fontos az onertekeles, fontos azt tudni hogy mit gondol a sajat teljesitmenyerol es hova ertekeli magat. Akkor nem lehet beszelgetni vele	Self evaluation is important it's important to know what person thinks about his own performance in the house he evaluates himself. Then we can have a discussion.		Self evalutaion is good			Self evaluation of objectives					
19	Motivation	ha van meres akkor meg lehet nevezni pontosan, szerintem elo kellene irni. Pl a letszamcsokkentes kor ez alapjan lehessen eljarni. Pl a tehetseg programba kerülö emberek kiemelese. De csak akkor tudunk megfeleloen merni ha tudjuk hogy mit merjunk	If we have measurements then we can refer to it. I think measurement should be prescribed. For example reduction of headcount this could be based on measurement. Or we could elevate people who are good performance. But we can only measure things if you know what exactly to be measured	Measurement is one of the reasons why they don't make specific objectives				Measurement of results is important	Outcome		Result	Motivation	Goal specificity makes measurement better
20	Motivation	ugy gondolom hogy legyen diferenciálás ebbol lenne megfelo osztonzo a jol teljesitoknek, lehetne tulteljesites. Csak akkor lehetne ezt megcsinalni ha a celok megfeleloen vannak felallitva	I think we need differentiation and this would be incentive for good performance it was support over performance. We can only do this if the objectives is set up correctly	She seems to be completely aware of how the performance management should work It starts with setting good goals. Still, for various reasons, also for historical reasons it is better to follow the current practice				Incentivise overperformance	Outcome		Result	Motivation	Differenciation is only possible with specific objectives

BOD_GM_M_CB

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount			
Incentive type	Jutalmas		

	Final Concept	Notes	English quotes/notes	Field Notes	Open coding: Open Coding: Coded	Coded	Coded	Selective coding: Selective coding: Selectiv coding -	Theoretical - First Round: Concepts1	Concept2	Theoretical - Second round: Concepts1	Concepts2	Theoretical coding: Relationships
1	-	Nőtt a transzparencia a célok tekintetében az elmúlt időben	Transparency of objectives have increased over time		Improved transparency								
2	-	Sok a technikai szó, státuszok tennivalók tranzparenciája	There are many technical words. We need to increase transparency of status.			System uses many technical verbs							
3	-	későn történik a célmegállapítás, az időzítéssel vannak gondok	We are setting objectives late, there are problems with timing			Late setting of objectives		Timeliness of setting objectives					
4	Task type	Szubjektiv elemek megjelennek - gondossági kötelmek, mint teljesítményi kötelmek, nincs számszaki mérés. Gyakran ey nehez is lenne	**Depending on the position, there will be other subjective requirements .... They do not have numerical measurements...**			Numberical objectives		Type of work	Ability to speciy		Taskprofile	Task type	
5	Fairness to employees	együtt sirunk együtt nevetünk, ezzel érezzük megunkat elkötelezetnek, az arányok is megfelelőek	**We cry and laugh together; that is why we are committed.**	There is a team feeling all around. The manager is connected to the team and it is difficult to implement proper PM system	Team feeling of joint objectives and results			Team feeling	Fairness to employees		Desire to maintain flexibility	Fairness to employees	
6	-	prioritási lista státuszolása, rendszeresen át van tekintve	We report priorities, they are periodically reviewed		Priority list for everybody								
7	Task type	csapatként van menedzselve a célok, jelenleg főképp change feladatok vannak amelyeket kötetünk	**Goals are managed at a team level. Currently, we mostly have change tasks, not objective measurements.**		Team management				Ability to specify		Taskprofile	Task type	Type of objectives influences goal specificity
8	-	jó lenne a hatékonysági fejlesztési célt berakni célfeladatanként, ezeket konkretan meg lehet fogalmazni	It would be great to inlcude productivitiy objectives, those can be defined specifcally			No productivitiy objectives	Include numberical productivity objectives	Numberical objectives					Type of objectives influences goal specificity
9	-	Személyes visszacsatolás, sok időt teszünk bele, a rendszer jelzésre - sok pozitiv hozadéka van. Szerintem a bankban ez nem igy meg, mi komolyan vessük. Ezt a bankban is komolyan kellene venni	Personal feedback, we put a lot of time, a system of warning - there are a lot of positive results. I think the bank is not so what we take seriously. This should be taken seriously even in the bank		Personal feedback								
10	-	a soft skill skálázás nagyon jó dolog	scaling the soft skills are very good thing		Soft skill scaling								
11	-	elegendő a 6 havi, mert nem tudnánk többet mondani. De a gyakori visszajelzés jó informálisan	6 month feedback is enough because we could not say more. But informaly we could give more frequent feedback		Size of variable pay								
12	-	jó el lett találva a rendszer ahogy müködik,.	System is well designed how it works		System								
13	Organization	lesz olyan osztályvezető akinek 40 beosztottja lesz, igy nehez barmilyen reszletet belvinni	**Two department heads have 40 subordinates. That makes it challenging to have goals and evaluations for everybody.**	Because of the many subordinates it is very difficult to set good and specific goals to everybody		Too many team members		Too many team members	Ability to specify		Taskprofile	Organization	
14	-	elvi szinten és gyakorlatilag is szoktunk differencialni teljesítmény alapján szoktunk, a két havi jutalmasoknál mindig volt különbségtétel. Jo lenne egyéni keret ügyv. Igazgató szinten	We differentiate theoretically and also practically. The two month bonus group there is differentiation. It would be great to have an amount allocated to me			Expect full payment		Expexctation	Outcome				Differenciation among employees only possible with specific goals
15	-	a premizáltaknál nem volt különbségtétel, akinél olyan szintig eljutnánk hogy pénzt kell visszatartani azzal nem szeretnék dolgozni. Volt olyan ahol visszavontam a vezetői megbizást. A csapat 75%-a jutalmas	the premiáltaknál was no distinction, who would get to a level that should hold back money it does not want to work. Where it was so I came back to the executive order. The team's 75% jutalmas	Objectives are not important because they use different tools to manage people	In case of low performance we let people go			Selectivity of employees	Other means of PM				Other means of motivation
16	Employee expectation	Az emberek várják, ez már járandóság. Amikor megkérdezzük hogy mennyi a fizetése akkor csak a fizetést nézik. Járandóságnak tekintik	**People expect this payment. When we ask how much their compensation is, they say only the salary, but they think of this as a salary.**			Expect full payment - see as basic compensation		Employee expectation	Employee Expectation		Conflict avoidance	Employee expectation	Emplozee expect pay, driver managerial fairness, goal specificty
17	-	HR szakértő beülhetne ezekre a megbeszélésekre., ez hasznos lenne az új generációnak. A 30-asok szomjazzák a visszajelzést valamint biztositanak a minoseget is	HR expert could sit in these discussions, this would be usefull for the new generations			Increase feedback	HR support improvement	More specific objectives	Quality controll				
18	-	Több 1o1 visszajelzésre lenne szükség hogy a folyamatok is javuljanak	We need more one-on-one feedback we that would improve processes to			1-on-1 feedback							
19	Payment structure	nem okozna a teljesítményben csökkenést ha csökkentenék a teljesítménybérezés arányát mert járandóságként tekintenek, nicns jelentősége a jutalomnak, jobban erősiteni a megbecsültséget, kompenzálná a túlóra elszámolást	There would not be any reduction of performance if the performance payment ration is reduced. There is no meaining for the bonus				Could reduce the portion of variable pay	Employee expectation			PM system setup	Payment structure	Compensation structure and competitiveness
20	-	ezen a területen jobb lenne. Szubjektiv ertekelesre lenne szükség	It would be better in this area. Subjective evaluation is needed		Subjectivity is good			Managerial goal orientation					Managerial goal orientation
21	-	bizalmi kapcsolatoknál jobb lenne, a pontrendszer mesterseges, annyira előre jelezhetetlen a munkánk, rugalmas rendszert igényel mint a pontrendszer	It would be better trusted connections, the points system requires artificial, so our work is unpredictable, flexible system than the point system		Work cannot be defined beforehand			Type of work, only general objectives could be defined					
22	Company culture and communication	50%-ban kihivó célok alkalmazása nem illik be a bank kulturájába, itt nem lehet hibázni. Hatékonyságot elérő célok lehetnek quantitativak, felróható és nem felróható célokat kell quantifikálni.	**The use of 50% of challenging goals do not fit into the culture of the bank, you can not make mistakes. Reaching efficiency goals are quantitative, targets attributable not be attributed to quantifikálni.**	It seems as if he does not even want to set specific objectives. It takes time and effort to make, plus id does not fit the culture	Cannot set challenging gools			Company culture			Conflict avoidance	Company culture and communication	Company culture drives goal specificity
23	-	támogató területeknél kevésbé hatékony mert annyira feladat alapú a dolog és nincsennek priotések, tűzoltási feladatok vannak. A módszertani dolgok azok hosszabb lélegzetvételűek. Nehéz meghatározni célokat	because it is so inefficient task-based and do not have this thing priotések, firefighting jobs are in areas where support. The methodology of respiration things are longer. It's hard to define goals		Most work firefighting last minute								
24	-	nagyonfontos hogy legyen, nem a hitelesség miatt. Jo hoy sokszor kijonnek a kulonbségek, az ember önképe az mindig eltér és érdemes ezeket feszültségig elvinni	to be very important, not because of its authenticity. Jo hoy often come out of the gap, the self-image of man is always different and you should take these voltages										
25	-	legyen valamilyen megoszlás, főleg a kimagaslóaknál	We need performance distribution especially for other performers			No distribution currently		túlteljesítés nem támogatott					
26	-	jó lenne, a prémiumosoknál ez egy pozitiv elmozdulá lenne	It would be great, that would be a positive move away from prémiumosoknál										

RIS_DH_F_PA

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount			
Incentive type			

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	Process	a 2018 evi celok kaptunk 2 hete, eleg lenne ha nincs mas feladat. Elore kellene definialni a menetrendet, vagy eleg idot allokalni ra.	**We got two weeks to do the objectives. It would be enough if there is no other work. We need to define the schedule ahead of time or allocate enough time to do this correctly**	The process is somewhat broken, you cannot complete objectives for everybody within two weeks. Especially if you want them to be set correctly.		Too short time to complete properly	Change process	Time and resoruces to set proper goals	Ability to specify		PM system setup	Process	
2	-	nagy valtozas nem volt a régi rendszerhez képest. A celokat kijelolik.	It was not a big change compared to the old system. The designated purposes.										
3	-	excellben van osszerakva es kiosztja a feladatokat a dolgozóknak akiknek ez lesz a célkitűzésük	Put together tasks in excell and we distributed to employees this is going to be their objective		Excel objective, priority setting								
4	Dependence	a merfoldkovek nem mukodtek kulonbozo csuszasok miatt.	Milestones are not working because of different slippage			Difficult to set objectives due to the nature of work		Type of work, nature of work	Ability to specify		Desire to maintain flexibility	Dependence	
5	Operational management	heti statusz van es megyunk vegig a feladatokon év közben	We have weekly status meetings and we follow task during the year		Weekly status is used			Dont use objectives because weekly management	Abiliity, use of PM alternatives		Use of PM alternative	Operational management	Management style
6	Operational management	a fobb szamokat ellenorizzuk es ebben benne vannak a napi celokban	Check and the main figures for this are included in the daily goals		Veryfy often overall objecive numbers			Dont use objectives because weekly management			Use of PM alternative	Operational management	Management style
7	-	feedback 1o1 feladat fuggo, nem rendszeres de feladatok alapjan talalkoznak. Ez az operativ irányitás napi szinten	Feedback depending on the taks, not regular but based on taksk. Operational management daily		they have one-on-one meetings			Dont use objectives because weekly management					Management style
8	PM system setup	a skala nem egyertelmu, a 4-es a 100%-os ertekeles de mas osztalyoknal maskepp ertekelnek, nincs kalibralas	rating scale is clear, 4 is 100% but other departments do it differently. There is no calibration			Performance scale is not self explanatory	Explain scale				PM system setup	PM system setup	
9	-	5-os az extra teljesitmenyt mutat valaki az tekintik elismeresnek. Kepzes csak akkor kap amikor rosszabb ertekelest kap. Ezert le kell huzni ha kepzesre kell kuldeni.	5 rating is extra performance and they think it is a reward. Training is given when somebody has lower score. We need to down score people if we want to send them to training			No training if somebody performs weel	Change training allocation structure	Incentives linked to objectives					
10	-	az egxysegben jol mukodik, de a folyosoi pletykakkal nem lehet mit kezdeni, az emberek hasonlitjak magukat	Performance management works well overall. But we cannot do anything with gossips. People compare them self.			People compare each other, question is fairness		Fairness					
11	-	az jelenlegi ösztönzési aranyok rendben vannak	The proportion of current incentives are OK		Variable pay ratio								
12	-	ha mindenki jol teljesit akkor nem tud kimagaslot ertekelni, ha nincs uj dolgozo stb. nincs keret.	Everybody performs well there is no money left to incentivize exceptional performance. If there is no new employee and there is no money left			Top talent incentive	Top talent incentive						
13	Company culture and communication	nem az megy a magazinban hogy 90%-ot kapna a dolgozo ha jól teljesit, igy nincs pénz a kimagaslókat ösztönözni, igy most nagyon nehez lenne. A beremles volt kommunikalva, aki a bonuszat fixesitettek az nem kapott a kommunikacio nem volt jo. Erre figyelni kellene	It's not in the company magazine that 90% is paid out if an employee performance avail there is no money left to incentivize exception of performance. The race of celery was communicated. Who's bonus was included in the salary did not receive communication we should be attention to this			Company communication is problematic		Company communicaiton			Conflict avoidance	Company culture and communication	Differenciation is not possible, managerial flexibility
14	Company culture and communication	folyamatos kommunikacio 1 havi bonuszrol az hogy jar a dolgozóknak	There is an ongoing communication that the one month bonus is compulsory for employees			Company communication is problematic		Company communicaiton	Company culture and communication		Conflict avoidance	Company culture and communication	
15	Process	a foylamat nagyon nem jol mukodik, be voltak tablazva es nem volt ido arra hogy megcsinaljak a feladatokat. Túl kevés idő van allokálva a celmeghatarozashoz es az értékelések rendes elkészítéséhez	Process is not working properly. We are fully booked and we don't have to do the tasks. There is too little time to do objectives and evaluation correctly		System	Management of the process	Timely management of process	Time allowed for completion	Ability to specify		PM system setup	Process	
16	-	Sajnos a telefonrol nem eri el a rendszer, meg kellett volna nyomni a gombot, amit nem lehetett mert kulfoldon volt.	Performance management system cannot be accessed from the phone we should have pushed the bottom but we couldn't because we were brought			Accessibility of system	Remote access						
17	-	a piaci alapberkent nagyobb van akkor lehetne csökkenteni a teljesítménybér arányát	the market is more alapberkent you could cut the proportion of performance pay				Could increase fix portion	Too high variable portion increase the need for fairness					
18	-	nagyon motivalo hgoy a celok teljesitotol fuggjon a penz.	The goals are very motivated hgoy teljesitotol depend on the money.		Motivation impact of objectives								
19	-	A fofeladat tlejesult, de azzal volt kezelve hogy merfoldkovek voltak alaszedve amelyek kihivoak voltak. Itt van flexibilitas hogy kihivo celok legyenek megallpitva. Sok cel azert nem teljesult mert a tobbi terulet nem keszult el IT. Aminimum cel es lenne meghatarozva, de honoralni kellene a tulteljesitest	The main goal was completed, but they were treated to a milestone that had been alaszedve challenger. Here we have the flexibility to challenging targets are megallpitva. Many intention was not fulfilled because the rest of the area is not recorded in IT. Aminimum cel and would be fixed, but the outperformance should honoralni		Changing nature of work, deadlines, etc		Minimum objectives						
20	-	feladatok heti ciklusban van ez kezelve	Tasks are managed on a weekly cycle.		Weekly review of objecitve								
21	-	nem nagyon tudjak megcsinalni, a klasszikus ertekelo beszelgetesek nem müködik, A vezetpnek kell mindig elmondani. De altalaban nem szokott mukodni	Alpha valuation is not really working. The classical evaluation discussions are not working. The leaders have to say what they want. This is not working.										
22	-	folyamatos fejlesztes szerint midnenki eljut oda hogy jol teljesit, darabszamos esetben nehez ezt megfogni. Nehez osszehasonlitani a dolgozokat.	Based on continuous development of people everybody should get there to perform good. In terms of number of pieces this is how we manage. It's difficult to compare things.					Overperformance is not supported					

BOD_GM_M_BI

Proiect	
Division	
Oreanisation	
Manager	
Position	
Date	

Headcount									
Incentive type									

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	-	Értékelés sales javadalmazást és a teljesítmény mérés és ösztönzést. Kit vonunk be a tlejesitmény értékelésbe. Fiókvezető a kérdés, a zászlos fiok vezető igen, a minifgiok nem	Evaluation sales remuneration and performance measurement and incentives. Who is involved in the performance evaluation. Account Director to issue a warrant officer branch manager, yes, not minifgiok				Extend personal included in PM						
2	-	Nagy fiok vezető legalább 50%-ban kellene szerepelnie. Hol kezdodik az a szint ahol erről kellene beszélni. A nagy fiokvezeto nem értékesítési kérdés, a régio vezetokre is igaz, nem vezetoi ertekeles van. Hol az a szint ahol sales és hol az ahol a sales az értékelés célja. sale skompozit, vezetoi, service quality e scompliance, sales es teljesitmeny ertekeles szetvalasztasa	The uncertainty portion should be at least 50% for large branch managers. Where do the level starts where we need to talk about it? Evaluation of large branch managers is not a sales question. It's true for regional managers. Where is the level were sales sales composite managerial skills service quality, compliance should be separated	u		Branch managers are not included	Include branch managers						
3	-	KPI book 4-5 témában 1 volumen piaci részesedés, 1 pü KPI.ok(költség), iparági átlag, risk, people management, aktuális téma (pl compliance és pénzmosás) központilag lenne meghatározva. Hogy miből kell választani. Pl 1 compliance, 1 peole mgmt, nehez a mutatokat eltalalni. szük a sávok meghatározása, egyeztetési folyamat.	There is a KPI book in for five subjects for example market share financial KPI's industry average risk people management. We should select from this selection we would have one compliance warm people management KPI's. The bands are very narrow there are low of agreement process				Defeinition of KPI book	Provide suppor, examples, inclreas knowledge, tools of managers					
4	-	Csak a javpolosoknal kell konkret osszefugges, a tobbieknel legyen 2 havi, 3 vagy 4 és legyen adhato jovedelem. Szorzás ellen van mert also szinteken, leányvállalotknál ott is számtani átlag, a leányokat megnézzük. Ugyanaz a struktúra 3 stratégia cél, 30% kompetencia, 70% KPI.	You just need to javpolosoknal specific context, be 2 months, 3 or 4 should be given the tobbieknel and income. because it is against the multiplication bottom levels, there leányvállalotknál arithmetic mean, look at the girls. 3 has the same structure strategy target of 30% skills and 70% KPI.			Cannot influence strategic objectives	Use as a multiplier						
5	-	Régiovezetok, régios embereket is bele kell foglalni az ösztönzési rendszer központi részébe	Regional head and people in the region should be included in the incentive system			Regional employees	Include regional employees also						
6	Number of objectives	a jelenlegi struktúra maradjon. ING 7 darab nagy cel, DB 4 nagy cél, A divizio vezetok csoportszintűnek kell lennie, aki a csoportban van csoportszintű mutatót kapjon. Innentől kezdve elkezdhetünk szorozni	We should keep current structure. At ING we had 7 objectives, division head should have group wide objectives.				Group wide objectives				PM system setup	Number of objectives	
7	salary increase	Béremelést kellene használni az ösztönzésre. Soggen - össze van kötve a béremeléssel. Össz csomagban 10-15% ban tul vagyunk compenzacioban.	We should use salary increase as an incentive. We are over 10 to 15% in total compensation		Use salary increas as an motivation not variable pay			Other tools of managers to incentivise (lay off, salary incerase, operational leadership)	Other PM tools		Use of PM alternative	salary increase	Other incentives
8	Payment structure	Minium treshold a KPI-okban amit el kell érni, amúgy flexibilitás kell. A minimum threshold felett mar lehetne odaadni a bonust	Should be a minimum treshold of performance, but over the treshold bonus could be paid out				Minimum treshhold				PM system setup	Payment structure	
9	-	Valamifele rendszerben ertekelni kellene az embereket ami az eloszlást erősiti	Do use some kind of a system and evaluate employees based on distribution			No distribution	Distribution						
10	-	Ki kell venni a tulteljesitest, pool kell alkotni. 60%-40% re fog valtozni hogy legyen tulteljesiteni. Ügyvezetőknél csökkenteni kell a mozgo aranyt. Ez mar el van dontve. 50-50 szabályozoi kockazatot jelent. , nem lehet behozni embert. Pool eset;n jobbak lennenek a celkiirasok	We need to exclude over performance we need to pool 60-40% will be the portion of the fix variable pay. For general managers we should reduce the bonus portion. This has been decided. There is a 50-50 risk. In case of force that would be better or objective set.			Currently overperformance is not supported	Create pool for overperformers	Incentive structure	Fairness to employees				Incentive structure - pool would help (would not loose money
11	-	a leanyoknal uj rendszer lesz szintek 1,2,3 tipus kontrol, tamogato, vezeto. Sok pozicio max 2 havi mozgoval, januar 1-étől változni fog a mozgo.	That would be a new system with daughter companies. That will be type 1 to 3. With control support and managers. There are a lot of position with maximum two months bonus. January 1 the system will change.			Group companies leadership incentive							
12	-	Bonus poolt kell adni, sajat dontes hogy legyen az eloszlas.	We should give her bonus pool that the decision should be there on that should be a distribution.				Bonus pool system						
13	-	A megszegyenitestol valo felelem van benne a rendszerben.	People are afraid of low performers it's in the system			Current system incentivise normal performance							
14	-	50e eur alatt nem kell halasztanii a kompenzációt	Below €50,000 composition should not be delayed.				50e EUR delay						
15	-	succession planning be lesz vezetve.	We were introduced succession planning				succession planning,						
16	-	ujratermeljuk magunkat a kompetenciak tekintetében. Lehessen kovetni, hogy a bank kulturaja hogyan alakul	we reproduce ourselves in terms of competency, we need to follow how the banks culture changes										Type of goals (competencies)
17	-	csokkenni fog a kompetenciak szama	reduce the number of competencies				Reduce variables	Complexity of the system and objectives					
18	-	nincs nyitott beszelgetes a teljesitmenyrol.	There is no open discussion about performance			Opennes							
19	-	a sf mukodni fog a nemzetkozi cegekre is	The system will work for international companies also				Extend PM system to international group companies						
20	-	jutalmasoknal el kell torolni a celmegallopodast, eltorolni a linearitast, lenne egy minimum treshold innentol kezdve felsovezetoi ertekeles hogy mekkora penzt adunk ada nekik	For people with bonus we should delete objective agreements. We should delete linearity. That would be a minimum threshold and top management performance evaluation.			linearitás, maximumm	No maximum limit	Setting of PM system					

RIS_DH_M_KT

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
Incentive type	jutalmas							

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	Process	A célfeladatok kitűzése túl későn van, már ápr túl késő. Pl tárgyév megkezdése előtt	Setting objectives is done too late. April is too late, we should do it before starting the year			Delayed objective setting	Improve process	Timeliness and logistics - quality of objective	Ability to specify		PM system setup	Process	
2	Process	Nagyon rövid határidők, nincs egy éves terv előre a menetrendről és nem lehet tervezni (email két hét van megcsinálni)	Deadlines are too short. There is no plan about the annual schedule and we cannot plan. For example there was only 2 weeks to do the objectives			Short deadlines			Ability to specify		PM system setup	Process	Availability of company objectives
3	-	a célokat elfogadottnak vesszük, az egyéni célfeladatokra koncentrálunk	the goals we adopted, we focus on individual target tasks						Ability to specify				
4	-	nem volt eddig számszerű KPI - inkább projektek voltak a legkonkrétabbak	KPI has not been quantified - rather they were the most concrete projects		Project were not exacts,	Other objectives are general		Nature of work, difficult to set objectives	Ability to specify				Type of objectives (projects)
5	-	Projektek határideje nem meghatározható	The deadline for projects undetermined		Project deadline not exact			Easy to set objectives for projects	Ability to specify				
6	Changing environment	a feladatokat mindig ad hoc jon az uzlettol ezert mindig aktuális feladatokon dolgoznak	the ad hoc tasks always comes from the business therefore always current work tasks		Cannot set objectives one year ahead			Type of work - difficult to be exact	Ability to specify		Desire to maintain flexibility	Changing environment	Type of departmental tasks
7	-	A teljesítményértékelő beszélgetéshez kellene kötni a jutalomosztást - időben elválik	jutalomosztást should be linked to the performance evaluation conversation - separated in time			Process is not set properly							
8	-	5-ös skála nem elég, most már 6-os skála hogy ne legyen közép, iskolai osztályzathoz volt kötve	5 scale is not enough, now 6 scale that no medium was tied to school grades			Scale is like school grading		Setting of PM system, evaluation grade					
9	Employee expectation	a bonusz munkabérként van tekintve, nagy az ellenállás őképp a régi kollegáknál jellemző	the bonus is given as wages, high resistance őképp in the old kollegáknál			Expect bonus as base salary		Employee expectation	conflct avoidance		Conflict avoidance	Employee expectation	Employeeexpection
10	Employee expectation	legalacsonyabb 80% volt de ennél lejjeb nem mentem és majdnem megöltek a kollegák	Lowest evaluation was 80%. I did not go lower. And I got almost killed by colleagues.			Low performance is not expected		Employee expectation			Conflict avoidance	Employee expectation	Managerial fairness
11	-	2 havi elfogadott	Two months bonuses excepted by employees		2 month varialbe is expected								
12	-	a HR rendszer problemait, pl gyes, elmegy akkor ezt használjuk ki az elosztásra	The use problems in the HR system for extra pay out for example if somebody leaves or go on maternity leave.			Problems with HR system							
13	-	a képzések is késve vannak	the courses are late			Delayed trainings for the use		Manager skillset					
14	-	nincs plusz pénz a rendszerbe hogy ki lehessen osztani vagy bértömegnél nagyobb összeget kell meghatározni	there is no extra money in the system to be distributed to or greater amount to be determined bértömegnél			No funds to incetivise overperformance		Allocated funds if payement is expected					Incentive level
15	-	Lehet látni hogy a HR elinditott dolgokat amelyek összekapcsolodnak	You can see that HR Story thinks they connected										
16	-	értékeléshez kapcsolodjon az ösztönzés	We should connect incentive to evaluation.										
17	-	mindig az adott feladatokhoz kapcsolodik	Always turn adapted to the tasks										
18	-	set performance szint abszolút támogatott 80%=100% lehetne de mindenütt kellene csinálni	Set be out of hundred percent to 80% but everybody should use this				Could introduce distribution						

RIS_SM_F_SE

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount						
Incentive type						

				Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	Influence	vannak fuggetlen teljesitmeny mutatok amire nicns rahatas. A nem rahatassal levo arany tul nagy az a resy amelyet nem tul befolyasolni. Jobb lenne ha a rahatassal fuggo aranyt lehetne novelni.	There are a performance metrics that no influence. We cannot influence many of the performers KPI's.	I have a feeling that the manager sees setting specific goals hopeless. Already thinking on how he could manage team without it.		Employees often cannot influence performance		Type of goals that could be incfluenced	Ability to specifty - type of goals		Desire to maintain flexibility	Influence	Uninfluencable objectives
2	Length of objectives	##	Objective said at the beginning of the year is that not working because they are too far from the performing of the objects. We need quarterly objectsives. Current system is to administrative. We need to quarterly objective some feedback.			Annual objectives are too long term		Type of work, annual objectives are too long	Ability to specifty		Desire to maintain flexibility	Length of objectives	Term of objectives
3	Length of objectives	a BT-nel negyedevente volt a celkituzes, sokkal jobbankonkretizalhato, lehet elore tervezni. Anegyedeves celok sokkal motivalobbak mindenki szamara	At BT we had quarterly objectives. That would be much more concrete and we could plan ahead.				Use quaterly objectes		Ability to specifty		Desire to maintain flexibility	Length of objectives	Term of objectives
4	Length of objectives	ha felev mulva megkerdezik hogy mi a cel nem fog ma motivalni	If you ask after half year what was the objective it would not be motivational			Long term is too long term			Ability to specifty		Desire to maintain flexibility	Length of objectives	Term of objectives
5	Length of objectives	az eves cel atfogobb es nem konkret, ezert meghatarozunk resz celokat es megcsinaljak meguknak a tervezest ami lebontja kisebb celokka. Az eves celok nem lehetnek SMART mert tul nagy az idotav	superordinate the annual target are not definitive, therefore define benchmarks and the design is done to meguknak which degrades small targets. The annual targets should not be too large because the SMART Horizon			Annual objectives are general		Term of obejctvies	Ability to specify		Desire to maintain flexibility	Length of objectives	Term of objectives
6	-	sokszor csak negyedevre lehet lebontani a feladatokat	often only be broken down into quarters				Quaterly obejctvies		Ability to specify				
7	-	inkabb csapatmegbeszeles van mivel kicsi a csapat. Ha van olyan ami csak egy embert erint akkor kulon	We have team discussions but if there is a subject that concerns one people we discuss it separately		Team objectives			Type: team, individual					
8	-	egyeni valtozok aranyat kellene novelni	We need to increase the portion of the individual objectives				Increase individual portion of variables						
9	Employee expectation	mindenki kezpenznek veszi a jutalmakat, ezert nem motivalo	Everybody thinks that bonus must be paid this is not motivating			Expects as base pay		Structure, expectation	Employe expectation		Conflict avoidance	Employee expectation	Compensation structure, employee expectation driver managerial fairness
10	-	kicsi amit o befolyasol	It's of the objective study very little what day influence			Cannot influence objectives		Personal impact					
11	-	nem az arany a kulcs hanem a valtozot hogyan hasznaljuk. Erre nem lehetne senkinek panasza, ez azert jar ha ugy teljesitesz	Not the portion is important but how we use it. Nobody can complain about this. This is paid out if you perform.		Portopn is good								
12	-	Értékeslési pontrendszer nem megfelelo, akkor mi ertelme van	If the evaluation point system is not working then what's the meaning of it			Evaulation scale is not always good							
13	-	a celokat kicsit kihivoka kellene tenni. Ha nem teljesulnek a celok akkor minek torekednenek erre az emberek. Ha maguknak mondjak meg az emberek akkor nehez kihivo szamokat definialni	Need to set little challenging objectives. If we cannot deliver people would not work for it. If goals set by the people themselves it is difficult to set challenging goals			Seldom uses numbers	Need to make objectives more challenging	Numerical objectives					
14	-	jo az onertekeles mert fontos hogy az emberek is atgondoljak	Self evaluation is good because people think about it					Self evauation better in case of specific objectives					
15	-	Eloszlás nehez lenne mert a celok nehezen meghatarozhato	Would be difficult to use distribution because objective's are difficult to set										

RIS_DH_M_MH

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
Incentive type								

				Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	-	heti feladatok meg vannak hatarozva es vissza vannak merve, kozosen hatarozzuk meg a feladatokat.	There are weekly task defined. We measure them back. We set the task together.		Weekly status on performance								
2	-	transzparensen kell csinalni amit lehet kozosen kell tenni	Need to set objective transparently and we need to do it together.		Transparent goal setting			Transzparent gool setting					
3	-	olyan vissyajelzest kell adni ami nem lepi meg oket.	Need to create a feedback that is not surprising for the employee		Feedback								
4	-	hetente vannak rendszeres megbeszelesek	We have weekly discussions regularly		Weekly feedback								
5	-	jutalmas terulet es eddig is meg voltak kulonboztetve a jol es rosszabbul teljesitok	Our area uses bonus. Good and bad performers are differentiated.		Differentiated good and bad performance								
6	-	a rednszer uj de tetszett jo lehet hasznalni	System is new puppy like it and it's easy to use		System is good								
7	-	a dolgozoknak el kellene mondani hogy ennek van sulya hogy hogyan toltjuk ki.	We had to tell employees how to use the system and it's important how they complete it			Communication of process							
8	-	jo ez az arany, megfelelo ez az arany	Incentive portions are good		Variable portion is good								
9	-	clok nem megfelelo mert a terulet jellegetol fugg	Objectives are not good because it depends on the area										

RIS_HD_M_KG

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
Incentive type								

				Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	Quality control of PM	A célmegállapitás smart. SF ban jól van dokumentálva kikényszeriti a lezárást, van minőség-ellenőrzés. A leányvállalati CRO folyamat nagyon macerás, ha valaki a célszámot változtat, ezert inkabb ovatosak vagyunk helyi vezérigazgató sokszor át akarja irni a központi irányelveket – ez sokáig eltart. Nincs minőség-ellenőrzés, előfordult hogy nincs célmegállapodás majdnem év végéig. Sokszor az év szeptemberében sincs cro célmegállapodás, nagyon nagy súlya van a központi feladatoknak szemben azzal, amit a ceo ad ki, 70% központi, ez nem helyes forditva kellene lenni. Cascading módszerrel megy a célmegállapodás. Decemberben kitűzi a célokat és az ügyvezetők ez alapján csinálják meg. Ezjó. Bonyolult mutatóknál a tolerancia 5% es ha nem eri el akkor nulla az ösztönző. 5 max 10% lehetséges külön kérelmeket kellett irni, hogy 15%-al eltérhessünk. 95% alatt 0. Ez külföld és magyar is. Túlteljesitésre nem fizetünk semmit. Ez baj. Sokszor limitalt a záhatás, de az benne van a rendszerben. Ez nem baj mert ha nem éri el akkor nem fizetünk	objective setting is SMART. In SF very good documentation is providedd and there is quality controll. Sub CRO process is complicated. If somebody wants to change objectives is very complicated therefore we are very carefull local CEO often want to change objectives, often happened that there were no goals set until the end of the year. Often in september there is no goal agreed central tasks are overrepresented 70% headquarters, this needs to be reversed goals set using cascading methodology. Goals are set in december and GMs defined their goals based on that. it is good Complex goals there are no range, ony 5% tolenrat otherwise separate reuests needs to be writting max 10% allowed, request is needed for 15%. Bellow 95% is 0 we dont pay anything for overdelivery. its bad ofter limited influence on objectives but that is how the system is. it is not a problem, because we dont pay if they dont reach it.	It seems there is such a complex process and mess when somebody wants to adjust obejctives for employees for whatever reasons. Managers are very carefull when setting goals. Perhaps they play a safe game.	SMART, cascading, system	Overperformance, tolerance, settingobjectives for group companies, quality control, managerial flexibility	Simplify group objectives	Flexibility of manager for valuation, lack of quality control	Other PM tools, ability to specify		PM system setup	Quality control of PM	Lack of Quality control result in less specific goals, strich measurement?goals makes less specific because managers want flexibility
2	Number of objectives	Bizonyos mutatóknál fizetne exträt-.CRO-nál túl sok a mutató. Van 25-30 mutató, ez kezelhetetlen. Számszaki egyéni célok vannak használva. Lejebb már nem erősen számszaki. Stratégiai célok nem értelmesek alsóbb szinteken. Nagyobb szabadság fok kellene a helyi ceo-nak	There are too many KPIs to follow. We have 25-30 KPIs and that is not manageable. We used numerical objectives at higher level but lower level is not so numerical. Strategic objectives don't make sense at lower level. We need more freedom.	He think he needs more freedom to set, change objectives and evaluate employees.		Strategic objectives	Imporive overperformance	Overperformance			PM system setup	Number of objectives	
3	-	Kétheti 1-on1, de a teljesitmény visszamérés csak évente kétszer	There is one on one meetings every two weeks but performance measurement only twice a year		BiWeekly 1-on-1, officially twice a year								
	-	Vannak rövid célok, deadlinok és visszajelzés	There are short term objectives, deadlines and feedback		Mix of short, long term objectives			Type of objectives					
	-	Vannak operativ mutatók, amelyeket gyakrabban néznek	There are operative measurements that I looked at more frequently		Operative measurement								
	-	Keszi negyedéves gyakorisággal a terméktovábhagyással											
	Education, training	A vezetok tobbsege nincs erre coacholva, nem működik jól , Hianyoznak a bpms-ek – hianyoznak az eszkozok	Majority of managers and not coachedf for operative management doctor, it's not working well, there are no measurements, tools are missing			BPMS,			Goal orientation of manager			Education, training	Lack of training and knowledge
	-	Nagyon hasonlit a GE, de behaviours nem erős benne	System is comparable to GE behaviors or not so strong										
	-	Rigid a rendszer karrier témákról nem lehet beszélgetni	The system is very rigid. You cannot have a discussion about carrier			Sytem is too rigid							
	-	Self assesment nem mindig ert egyet	I don't always agree with self-assessment										
	Transparency	Nincs kalibracio a divizok kozott, pl xy alulertekeli magat, de nem tudjuk, hogy vehetjuk e felulteljesitonek, nincs session c Nem tudjuk elismerni a top performereket	There is no calibration between divisions. For example somebody is underrated or overrated. But we don't know if its real because we don't have calibration. We cannot identify the overperformers			Calibration accress teams	top talent kezelés,	Fairness does not want to penalize own team compared to others	Fairness to employees		PM system setup	Transparency	Fairness due to lack of calibration
	Employee expectation	Legtobb vezeto kozepre huzza be az ertekeleselet A penzzel valo osszefugges befolyasolja az ertekelest, akkor balhe volt hogy elveszitette a bonusz 2%-at. Pl Ügyvezetoknek vagy feljebb a fizetes duplaja a bonusz ezért küzdenek minden forintért. Tudom, hogy nem helyes de azert meg akarjuk adni	Most managers put evaluation in the middle. Because it's linked to money it's in Franci's evaluation. That was such a mess that somebody lost 2% of their bonus periods managers maximum of half of the compensation is BOROS. They fight for every money. We know it is not correct, but we want to give the bonus to them	Managers seem to be playing the game of somehow agreeing to pay out the bonus to the employees. For many practical and historical reasons		Too high bonus, cannot reduce because negative impact	Loosen relationship between valuation and payment	Too important financially	Conflict avoidance		Conflict avoidance	Employee expectation	Employee expectation result in not so specific objectives, manager wants to avoid fighting. IT is also due to level of compensation
	Payment structure	A bonusst le kellene huzni 3-4 honapra, azért van gyilkolás az értékelésben	We should reduce bonus payment to not nore than 3-4 months, that is the reasons why people willing to kill for the bonus			Too much bonus	Reduce portion of bonus	Variable pay too significant	Fairness to employees		PM system setup	Payment structure	Employee payment expectation makes difficult to evaulate
	Employee expectation	Amikor a fizetés duplája a bonusz akkor gyilkolnanka erte	And bonus is double of the salary and they kill for it					Variable pay too significant			Conflict avoidance	Employee expectation	Level of variable pay drives behaviour
	-	Nem lehet alulteljesiteni es felulteljesiteni – oldokio harc folyik azert hogy megkapd a bonuszokat, ez konterproductive a célkituzésekben safe jatek van. A menedzserek is ugy alakitjak hogy szabadsaguk legyen	You cannot under or over perform. There is a fight to get the bonus. This is counterproductive. And it shows in objective settings so goes safe play. Manager said objective so they have freedom.	It looks like managers are setting objectives in a way that they can be highly flexible when it comes to evaluation.			Support overperformance						
	-	Pool kellen, kalibracios módszertan	Bonus pool is needed and also calibration			Cannot overallocate	Pool system						
	-	Az OTP jol fizet magas szinteken, de alacsony szinteken nem annyira	The company pays well on the higher level I but lower level not so much			Overall compensation		Overall compensation					
	Performance	A teljesitmeny nem definialt, atlagos teljesitő is siman itt van 100 évig mint aki huz, aki huz nincs kiemelve. Mivel rigid a szervezet azért nincs promóció. Keves munkával is ugyanúgy ellebecol mivel nincs kirúgva. Ha latnak az emberek hogy a teljesitmeny fontos az motivalo lenne a jól teljesitoknek. Ez csak ugy erheto el ha komolyan veszuk a rendszert. Jo celokat tuzunk ki es ertekeljuk oket objectivan	Performance is not defined. And every performer is here for 100 years. There are people who perform extra but they're not elevated. The system is rigid and there is no promotion. It Lil Durk somebody could be here without being fired. People see that performance is not important. Overperformers are not motivated. That is only possible to achieve if we set good obejctives, evaulate people objectivelly			freerider,			Performance		Result	Performance	
	-	Mozgo arany csokkentese	Variable pay should be decreased				Reduce variable pay						
	-	A tulteljesiteket nem tudod ertkelni csak a galan, sok a freerider mert tudjak hogy megkapjak a bonuszukat	Extra performers cannot be compensated Ani on the gala. There are lots of free riders because they know that they would receive their bonus				Support overperformance	Overperformance is not compensated					
	-	Ge rendszere tetszett, lehet 6 honapot keresni es voltak akik 0-at kaptak	I like the system of GE somebody could earn six months but there were people who earn nothing										
	-	Normal eloszlasnak van ertelme	Using normal distribution makes sense				Normal distribution						
	-	Teljesitmény arány nem csökkenthető, GNem azert mert nem akarom az extra teljesitmeny, de lehessen extra teljesitest javadalmazni	Perform SBA portion cannot be decreased. Not because I don't want extra performers but because we should pay for over performance										
	-	Értékelési pontrendszer. Nem jo mert smart	Evaluation points system is not good because it's not smart				Increase SMARTness						
	-	Nem támogatott az értékelés és ösztönzés különválasztása	Separating evaluation an incentive is not supported										
	-	50-50 nem jo, de a nehezek, de realisak jok, extra bonus jar	Portion of variable pay a 50% is not good objectives are difficult but realistic should pay extra bonus										
	-	Féléves lehet de hiányzik a bpms	Would prefer half of your objectives but we don't have measurements										
	-	Valamilyen eloszlas bevezetése	Some kind of distribution is needed					Use of PM to force differentiation					
	-	Kereteket kell hagyni, legyen tag de korlatos	System should be more flexible we should define the boundaries										
	-	Nagyon jo lenne havi operativ KPI a bankban	It would be great to have monthly operative KPI in the bank					More specific measurement					

RIS_GM_M_SI

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount			
Incentive type			

				Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
				Open Coding			Selective coding					Theoretical coding
	Final Concept	Notes	English quotes/notes	Field Notes	Coded	Coded	Coded	Selectiv coding -	Concepts1	Concept2	Concepts1	Concepts2	
1	Fairness to employees	Faktoringban nem volt, és ezért más is a faktoring, A javpol az ugyanugy működik, mint a bank. Bevételi elvárás, egyéb célfeladatok, 30% szubjektiv. A bankban is első rész NPL csökkentés. Cascading módszerrel dolgozott a Faktoringban.A külfölddel kapcsolatos mutatók ne kerüljenek a belföldihez - voltak viták ezzel kapcsolatban. A management együtt sirt.együtt nevetett de nem volt továbbosztva.	In faktoring there was no such system and faktoring works differently. Javpol is the same as the bank. We have income target, other taks and 30% subjectuve. In the bank first part is NPL reduction. Foreign targes should no be in the domestic. There were lot of debates. Management cry and laugh together, but it was not cascaded further down			Strateic objectives, subjectiveness of objectives		How one can influence objectives			Desire to maintain flexibility	Fairness to employees	
2	Changing environment	A struktúra megfelelő - a stratégiai célok elmennek akkor elég durva. Sose volt probléma mert 6 éve 100%. Tudok együtt élni. Volt olyan időszak hogy nem lehetet modositani, most lehet méltányossági alapon. Hacsak lehet nem fordulok ilyen rendszerhez. Ha változnak a feltételek akkor is probálom teljesíteni.	Structure is good. Strategic objecties are missed thent its durva?. We never had problem because it is 100% in th elast 6 years. There was a time when no change was accepted, now it is possible but I don't use that if possible. If things change I still try to fullfill the goals		overall strucure	End of year adjustment			Desire to maintain flexibility		Desire to maintain flexibility	Changing environment	
3	Payment structure	PI a bevétel 99%-on áll de a stratco szerint de 105%-on van. Máshogy számolnak kitalálták egy magot és azt figyelik. A stratco a magot figyeli. Bevételi elvárás a bruttó bevételi tervhez igazodjon. Ebben a strukturaban ez mar jelentosen szamit a kifizeteskor	For example income at 99% based on CFO calculation but in reality its 105%. They calcualte differenctly because they look at core business. It make a he difference and in this structure this is a significant difference.			Calcualtion of numberal numbers are not consistent	Regular publication of official numbers	Availability of results			PM system setup	Payment structure	
4	0	Havii 1-on.1 megbeszélés, havi 1 vezetői megbeszélés van közösen. Fél órás ütemezéssel.	we have monthly 1-on1 discussion with 30 minute schedule		1o1 monthly								
5	0	Faktoringban havonta a vezetőin követem, hogy hogyan tart a KPI. Sormenedzselés zajlik, ki van jelölve a felelős és az adott vezető beszámol, hogy mit fog csinálni a hátralévő időszakban. Az itteni célmegállapodás is az 5 osztályvezetővel lesz követve.	We have monthly mgmt meeting where I follow KPIS. We manage every line, there is a person responsible and he report about it. Local goals are followed with 5 department heads.		Following KPI performance								
6	0	Két vezető direktbe befolyásolja az NPL állomány. Itt is fogjuk követni.	two managers influence NPL we follow here										
7	0	Itt is úgy van hogy 2 hetente a Gyurinál vezetői és 1o1 kéthetente	biweekly with CRO and 1on1 weekly										
8	0	Amióta az elnök évértékeli a vezetői szintet az egy jó dolog. Ez egy jó fórum a visszajelzés, nem teljesen úgy szokott szerepelni amit bemutatunk. A bemutatás sulyozása különböző volt.	since the president evaluate the leadership level this is good thing. This is a good forum, but not how we present. The weights were different										
9	0	Hasonló forum van a vezetők felé	We have same forum towards managers										
10	0	Rednben van a jelenlegi elvárás	Current expectation is good										
11	0	Az április közgyülétől miért tart juniusig az elszámolás lehetne gyorsabb elszámolás	Payment is between mid april and mid june. It could be faster			Timeliness of evaluation		Timeliness of objectives					
12	0	A kiirás időnként megcsúszik, de azért Q1 környékén aláírunk	Goals setting often delayes, usually Q1 we sign			Preparing objectives is too late							
13	0	A jovpolosok döntése után kap mindenki kapja meg a Faktoringban. Meg kellett várni a javpolosokat.	Payout is only after javpol in faktoring, we had to wait for javpol			Processing in system is late							
14													
15		A dolgozói behajtói incentive nagyon bonyolult, mukodik, de érzetre jo lenne ha egyszerűbb és közvetlen legyen.	employee collector incentive is very complecated. It works well, but it would be better if simplier and more easy to follow			Complexity	Simple and numeric objectives	Complexitiy of the system					
16		Örülnék neki, cég szempontjából átgondolandó. Szerintem alulértékelt voltam fizetésileg, a teljesitménybérezés arányának csökkentése	I would be happy and it should be considered to reduce bonus payment. Variable portion should be reconsidered			Performance pay is too high	Reduce performance pay		Conflict avoidance, fairness to employees		PM system setup	Payment structure	
17		A banki érdek alényeg. A dupla megoldás mennyire ösztönző az kérdéses, de beitta magát, hogy elfogadták az emberek	banks interest is the most important. Double solutions is motivation is questioned. But people have accepted it.										
18		Komoly korreláció van az értékelés és az ösztönzés között. A teljesítmény a legjobb mérő. Ha különválasztjuk akkor nehezen működik	There is serious correlation between evaluation and payment. If we separate than it would be difficult to work		Performance management								
19		nem javasolt a teljestimény értékelés és ösztönzés különválasztása	It is not supported to separate evaluation and incentive		Joint performance mgmt and incentives								
20		nem javasolt az öntértékelés megszüntetése	it is not supported to eliminate self evaluation		Self assessment								
21		Sávokba vannak rendezve az emberek, ha elértük a tervet akkor 100%-on teljesit mindenki. Lehetne különbséget tenni a vezetők között de ha a csoprot számaival minden rendben van akkor nagyon nehéz lenne eladni, hogy te mégse. Azért levenni a teljesytményből mert valami nem volt rendben ezért nehezen alkalmaznám. Tervtaktikai kérdés, hogy hova tudjuk belőni a tervet hogy túl lehessen tlejesíteni	People are divided into bends. If we reach 100% everybody performs. We could differentiate between managers, but if the team performs it would dificult to sell that somebody is not. Reduce performance because something was not ok, I would not use it. this is planning questions, to set objectives so we can overdeliver	they set target so it can be overdelivered and bonus to be paid out				túlteljesítés nem támogatott					
22		Ha szubjektivitás kerül akkor pofapénzként kezelik és eltérülhet az aláirt változ, mindaket oldal kockázatos, ha mindenkinek egyformán adunk akkor a kiemelkedők azt mondják, ohgy a többieknek minek adjunk. Fizetésben el vannak térítve de teljesytésban azonos méretben vannak. Inkáb az alapfizetés ágon igazítom az eltéréseket. Nagyobb menegement problémát generálok a fél % minusszal mint a motivációs erő. A celokkal is vigyazok, hogy utana ne lehessen problema az ev vegen.	If performanceis subjective they would think it is based on managers discetion, it is very risky. We pay everybody similarly, the overperformers question why we give to low performers. I differentiate in salary. I rather change base salary. I would generate larger management problkem .	"I am very carefull with the objective so there would not be a problem at the end of the year"									

RIS_DI_M_HG

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount										
Incentive type										

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	Influence	kevesebb a számszerű KPI és célkitüzés, több a célfeladat. Ezeknek a súlyát emelnénk. HKD stratégiai mutató amire nincs ráhatása, NPL, workout, Stage3 gördülés, erre nincs ráhatás. A stratégiai jogos abban együtt sirunk nevetünk, de a HKD célokra nincs ráhatás. Az osztályvezetőknél nincs erőltetve a célok.	Less numerical kpis and more specific taks. I would increase the weight of those. We cannot influence HKD strategic goasl. Strategy is correct that we cry and laught together, but we don't have influence. Goals are not pushed at department head level.		SF system	Too many KPIs	Exclude strategic objectives	No personal impact on objectives			Desire to maintain flexibility	Influence	Less impact on numbers result in less specific objectives
2	Length of objectives	Nálunk ezek a KPI-ok csak 20%, kevesebb a célfeladatnál a számszaki. Jók a célfeladatok. Nincsennek exakt leszállítandó és év elején nem is nagyon látszik.A szervezet bizik bennünk. Lehetőleg legyenek kézzelfogható dolgok, amelyek transzparenssé tehető	KPIs are only 20% at us, less goals are numerical. Taks goals are good. There are no exact deliverables, and we cannot see it at the beginning of the year. The organization trust us. Possible we need to have concrete things, that are transparent					Difficult to set objectives for one year. too general to preserve freedom			Desire to maintain flexibility	Length of objectives	Long term objectives are difficult to be specific
3	-	Számszakibb folyamatot mérő mutatók is jók lennének, többek akarunk alkalmazni.	It would be good to have numbericla obejctives. We would use more			No numberic enough	More numbericla objectives						
4	-	Lehet finomhangolni de m i tdunk tenni	We could fine tune objectives but we cannot										
5	-	nagy fejlodes van az utobbi ket evben a rendszerben	Good development is the system that support PM										
6	-	1o1 van használva idonként az osztálymegbeszélésekre becsatlakozok kb 2 heti.	We have 1-on-1 and we have departmental meetings biweekly		1o1,								
7	-	Kevés az operativ mérőszám kevésbé van használva, inkább státusz van nézve.	There are no operative KPIS. Rather check status			Operativ measurement		Development of operative					Status type, not numerical objectives
8	-	A treausury méri a számszaki mérőszámokat. Fél évente van visszacsatolás	Treasure measures KPIs and there is a feedback biyearly.			Too seldon receive numbers		Frequency of feedback - reduce managerial					
9	-	A kollegák tisztességén mulik, hogy megteszik e. Nálunk megteszik, Jó a rendszer mert kötelező rávilkágit a vezetőknek hogy fontos. Ha nem történik semmi akkpr is a kollegák hálásak a visszajelzésért	It depends on the collaguae If they provide feedback. At us they do, because it highlighted that it is important. If nothing is happening colleguaes are greatfull for feedback		Feedback to employees			Goal orientation of managers					
10	-	Nem látunk változtatási szükségletet mivel ujdonság a HR támogatással együtt. System	We don't require any thanks because the system is new with HR support		Good HR support								
11	-	A HR lehetőséget ad arra hogy személyre szoló üzeneteket lehessen adni. Ezek jelenleg nincsennek	Hr makes it possibel to give personalized feedback. Currently it is not used but this year I would like to		System support		More frequent feedback						
12	-	Lehetne negyedévent visszacsatolást adni, a rendszer kikényszeriteni	We could give feedback quaterly if the system forces it				Quaterly objectives	Difficult to be specific on case of quaterly					
13	Employee expectation	Megszokott dologgá vált, hogy ha nincs semmi gond akkor midnenki megkapja a 100%-ot azt az üzenetet hordozza, hogy valami gond van. Ezzel az eszközel ovatosan el midnen vezető. Miért én büntessem az embereimet levonással mert nem szokványos a szervezetben, miért én csinálja olyat amit a szervezet nem használ	It is accepted that if there is no problem everybody gets 100%. Every manager is carefull changing it. Why penelize my people if its not usuall in the organization.		Employee behaviour - message regardless of evaluation			Employee expection, other managerial tools	Employee expectation		Conflict avoidance	Employee expectation	Managerial fairness and employee expectation
14	Company culture and communication	Lehetne nagyobb differenciálást, de ezt egy intenziv célzott kommunikációs kampánnyal kell hogy megértsék az emberek. Készülni kell, hogy feszültség van a piaci berdinamika és a régebben itt dolgozok berfeszültségében van.	We could have bigger differentiation with a targeted intensive communication campaign for people to understand. We need to prepare that there is a pressure on the salary between older and newer employees			Differentiated compensation of new and old employees	Differentation	More flexibilty for managers depending of pay differences			Conflict avoidance	Company culture and communication	EMployee market power
15	-	A gyakorlatban kontraszelekcio van, a piacrol kell venni akkor magasabb bérért lehet felvenni ez feszültséget okoz. Ha megszünik az a rendszer, hogy fixen megkapjak a fizetest akkor megnagyobb lesz a feszültség. Ugy kellene megoldani hogy ne legyen visszaeses a berben akko rmindegy hogy mit kommunikálunk.	thereis a contra selectin. If wee need to hire from the market only can do with bigger salaries and that creates tension. If bonus system is eliminated and they get it as salary, tension would be bigger. We need to do so that there is no reduction in salaries, then it is fine what we communicate			kontraszelekció,							Employee market power
16	Goal orientation of manager	elég nagy szabadsági van a vezetőknek, hogy a rendszert üzemeltessék és jól csináljájk és alakitsák maguk. Régebben a HR nem folyt ebbe bele akkor számonkérték rajta, de a vezetők is sokat tehetnek ezért. Jó hogy a HR bevezette a SF, igy muszály megtenni.	Leaders have great freeding to run the system as wish and do it well. HR used to not interveen. It is good HR introduced SF, so it has to be done			Flexiblity		Flexibility	Manager goal orientation		Goal orientation of manager	Goal orientation of manager	Managerial goal orientation driver managerial behaviour
17	-	fontos lenne egy app hogy a rogton visszajelzést lehessen adni GE. Pl a negyedéves lenne jo. Konkrélt	It would be important to have an app to give feedback like GE. Quaterly would be fine. Example				Quaterly feedback						
18	-	nincs tapasztalat, de az az érzes hogy jo lehetne a pontrenszert megszüntetni	I have the feeling the eliminating point system would be better			Point system is not good							
19	-	celok még rám is korlátozolag hat, én is belegondolok arra, hogy nem akarok kiszúrni a	Obejctives limit myself too. If I think about it, I don't want to screw collegues. But if challenging task, that			incentivising top performers							
20	-	amvivalalen, terulet es feladat fuggo a rovideb célok kitüzése	shorter goals depend on the area					Need shorter objectives to be					Task type by the organization vs long
21	-	már igy müködik a gyakori 1-on-1	already have 1-on-1					Less important in case of regular feedback					
22	-	negativ fontos hogy legyen onreflekcio. Volt hogy vita volt de az nem baj. Jop lenne ha ennek	important to have self evaluation. It would be great to have in the local culture										
23	-	nem támogatott az eloszlás bevezetése	We don't need distributions				Does not want distribution	Managerial flexibility					
24	-	minden kell a vezetői rugalmasságot erősite az jo	We need everytihng that increases managerial flexiblity	He said that we really need to trust managers to evaluate employee are they wish. Managers want the				Flexibility					
25	-	a transzparencia fontos, vannak területek akik nagyon transzparensek vannak akik meg elbujnak, ha van KPI akkor megmutatja hogy hogy halad teljesit a terulet. Fntos hogy ne legyen adminisztrative terheles. Ezzel lehet az altalanossagokon tullepni	Transparency is important, some people hide, but if there are KPIs you cannot hide and it becomnes transparent how the area is performing. This is how we can stem pver generalization					Transparency would increase quality					

RIS_GM_M_BF

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
Incentive type								

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	Process	a rednszer bevezetese pozitiv, probléma van a határidőkkel. Egy hét alatt zárd le a történetet.	Introducing the system is positive. The problem is with the deadlines. 1 week is allocated to set		System	Deadlines, process			Ability		PM system setup	Process	
2	Task type	asszisztenseknek fölösleges a célkiirás - fölösleges a célkiirás, ez nem cél, kockázatkezelők 2 havi bonusz de ők végrehajtók. Akik nem irányit hanem végrehajtók annak nem kell ilyen bonyolult rendszer, van két célfeladat. 3 banki, 4 rikses mutató, 7 mutatóval definiáljuk. ezek utána a jár e a bonus 2-4 célkiirás. Nem kell ilyen bonyolult rendszer, flexibilitás kell. Csak az egyéni feladatokkal kellene foglalkozni	Assistant do not need goals, risk managers 2 months are enough because they are executers. Those who don't lead or execute no need for such a complex system. There are two goals, 3 bankwide KPIs, 4 risk KPI - 7 KPIs are used . We don't need such a complex system, 2-4 goals. We need flexibility, we would need to deal with individual objectvies.			Some positions dont need objectives		Type of work - some does not need objectives	Ability		Taskprofile	Task type	Type of tasks - certain task cannot be specific
3	-	goals: Fel lett ajanlva hogy legyen leegyszerusitve	It was offered to simplify it										
4	Length of objectives	Ukránok negyedévente definiálja a célfeladatokat és értékeli, az operativ szintenken lehetne kovetni	In Ukraine they define objectives quaterly and evaluate. We should follow this at operative level.				Quaterly objecitves	one year is too long			Desire to maintain flexibility	Length of objectives	Term of objectives - one year is too long
5	Task type	35-40 hitelengedélyező szint, 3-4 feladat az már közelit a valósághoz.	35-40 risk decision maker, 3-4 task would be closer to reality					complexitiy of objectives	Number of employee		Taskprofile	Task type	
6	Length of objectives	Nem lehet megmondani a célfeladatokat egy evre elore. It is impossible to define objectives one year	We cannot define goals one year ahead so many things are changing			Annual to long		Lenght of objectives	Ability		Desire to maintain flexibility	Length of objectives	Term of objectives
7	-	projektek vannak amikben feladatok vannak, felelősök vannak és most tartunk a határidőknél. A	There are project with tasks, there are responsibles and deadlines. There are tasks		Project assesment			Type of work					
8	-	három vetetővel egyszerre meg van beszélve a feladatokat és szétosztják a feladatokat. Van egy hosszú list, heti 1on1 van mindenkivel. Külföld	we discuss tasks with 3 managers and they divide. We have a long list. Weekly 1-on-1 with everybody. Foreign subs are more difficult because it is difficult										
9	-	benne vannak amugy a celfeladatok kozott. 2-3	evey 2-3 months we have evaluation		Evaulation regularly			Evaluation frequency					
10	-	Visszajelzést nem csak a rendszerben kell adni,	Feedback should be provided countinously not only				Regular feedback	Evalutation frequency					
11	-	Túl van adminisztrálva a dolog	Too much administration with the current system			Administration							
12	-	4 havi a hitelengedelyezoknak, 2 havi a tobbieknek. 6 havi tulzo volt.	four month bonus with decision makers, 2 months for everybody else, 6 months was too much			Variable is too high		Portion of variable too high, too important					
13	-	sokkal vonzobb ha tudsz mondani egy magasabb fix osszeget. Altalaban 1,5-2 honap szokott lenni a bonusz. Meg mindig sok, meg egy bruttositás ráferne a tortenetre.	it is much better if we can tell a fix number. It is usually 1,5-2 months bonus. It is still too much we need to move some to salary.				Increas fix part						
14	-	MRP jó húzás volt	MRP was a good idea			MRP payment							
15	-	kulfoldi leánybankoknal nagyon szervezetlen jelenleg, kampanyszeruen jonnek az emailek, hogy mondjunk a hitelengedelyezo celfeladatokra valamit. A folyamat teljesen rendszertelen. Emailen megy, rendet kellene rakni. Leirni a folyamatot es a leanyoknak atkuldeni.	Foreign subs are disorganized, emails are coming in wave for us to tell something about goals for decision makers. Process is unorganized, we need to clean it up. Write down the process and send it to the subs			Group company objectives							
16	-	sok ember dolgozik a leanyok celkiirasan, excelben tortennek a dolgok	Many people are working on the goals for subs, we do it in excel			Group company objectives							
17	-	a teljesitménybérezés csökkentése a vegrehajtopi szinteken igen, de a hitelengedelyezoknel tobbet kellene hagyni mint 2 havit, a vezetoknel nem. Ha baj van nincs mihez hozzanyulni	We need to reduce variable pay at executing level, but at the decision makers we need to pay more than the 2 months, not in managements. If there is a problem we cannot rely on anything				Increase fix portion						
18	-	pontrendszer megszüntetése nem jo otlet. Egy negativ visszajelzest ugy is lehet adni, hogy ne	Discountinuing point system is not a good idea. We could give negative feedback in a way that does not										
19	-	50% os vszinuségi celok banki szinten mindig tulteljesul de arra nincs	50% probably objectives are always overdelivered at bank level.			Not so challenging objectives							
20	-	feedback nem rendszerben ultetve csinaljuk, de inkabb operativ negyedeves feladatok	We don't give feedback systematically, rather have operative quartely tasks										
21	-	self evaluation valtozo, van kinel jo lenne, van akinel nem lenne megfelelo, vannak kollegák akik felulertekelik magukat es azzal foglalkoznak hogy megmagyarazni hogy mi a helyzet. Van aki sorba 6.ost adfd es utana veszekedhetsy	self evaluation depends on to whom. There are colleguaes who overrate themselves and only explain what the situation is. Some only give 6 and then you can argue										
22	-	90%-ot adni szimpatikus rendszer, nem biztos hogy gyakorolnak. Célbonuszként használná. Ha az egesz	It is synpatic to give 90% bonus for 100% performance. I would use it as targeted bonus. If the										
23	-	túl lehessen teljesiteni, habár az OTP elég ambiciózus	Goals should be overdelivered, although the bank is rather ambitios			Top performers incentives							

RIS_DH_M_GT

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
Incentive type								

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	-	SF rendszerbebn működik a terület midnen evben vanrendes celkituzes	Goals are in the SF system, there are goals every year		system support								
2	-	a feleves nem felev hanem szeptemberre csuszott	Half a year is not half a year, it was delayed to Sept (bonus payout)			timeliness of process							
3	Process	mire az eves celok kituzese megtorteni mar a 2. negyedevben vagyunk, ezt fel kellene gyorsitani. Meg kell varni a kozgyulest. Egy fel ev eltelik mire megkapjak a celszamokat. Nem januartol dolgozok a celszamokaon hanem juniustul. A kulfoldiek is hasonlo modszerben mukodnek.	By the time we set objectvies we are already in 2nd quarter. We need to speed this up.	There is a discrepancy that managers say that one year is too long for setting objectives, but second quarter when its finalized. Maybe approval process takes very long		**objectives are set too late**	**Faster process**	**process of objective setting**			**PM system setup**	**Process**	
4	Process	A kollegak eves celkituzese megosztasa nem lehetseges ugy kell kituznom celokat, hogy meg nem tudom hogy nekem mi lesz.	Setting annual objectives are not possible in away without knowing what I will have	Managers goals should be set first in order to set employee goals. This could be adjusted by using linked up objectives and not cascading		**Process**					**PM system setup**	**Process**	
5	-	havi 1o1 értékelés beszélgetés. Tervszámokat honaprol honapra kovetik, poroblémák megbeszélése, szivesen veszik, nekem ilyenre nincs lehetosege.	Monthly 1-on-1 feedback discussions. We follow plan KPIs month to month. Discuss problems. People like it.		1o1,								
6	-	van operativ kituzes es beszelgetesek	There is operational objectives and discussions		operativ objectives			Operationalization of objectives					
7	-	a felevesre sem lehet idot talalni a vezetoknek, es fontos lenne hogy kapjanak visszajelzést. Nekem 15 emberem van azokat megcsinalom 1 het. De a sajat fonokomtol nem kapok.	Half a year goals setting is not possible, because there is no time but giving feedback is important. I have 15 people I do those, but I don't get any feedback from my boss			Process, limited time			Ability				
8	-	a szemelyes visszejelzéseknek van ereje	There is a power to personal feedback		Personnel feedback								
9	-	a sf-ban van 360-as funkcio de ez fokozatosan lesz bevezetve. Hasznos lenne a peer-ektol visszajelzést kapni. Kulon megcsinalta hgoy a kollegak kulon ertekeljek egymast. Ez nagyobb osztonzo ero, jobb visszajelzést ad. Ezt be kellene bevezetni. A korabbi vezeto csinalta esetlegesen, ezt rendszeresse kellene tenni	There is 360 feedback in SF, it is gradually introduced. It would be usefull to get feedback from peers. He did it separatelly, that colleguages evaluate each other. This was bigger incentive and provides better feedback. We should introduce they. The previous manager did that occasionally but should be done regularly				360 feedback						
10	-	A kiugro tlejesitmenyeket nem tudjuk megfeleloen osztonozni. Régebben voltak projekt bonuszok amelyek megszuntek. Ezek is fontosak lennenek mert az emberek sok projektben dolgoznak	We cannot incentivise overperformance. We used to have project bonus but it was discountinued. This would be important because people work in many projects				Top talent incentives						
11	Employee expectation	korabban minden 13,14 havikent mukodott a jutalom de most megprobaltuk megvaltoztatni, de ezt nem szokta meg a rendszer. Midnenki kb 100%-ot ad.	Previously there were 13, 14 month salary as bonus. Now if we want to change that the system is not used to it. Everybody gives 100% in evaluation			Expection of paymeent		Employee expectation, team feeling	Employee expectation		Conflict avoidance	Employee expectation	
12	-	feljebb kellene emelni akkor motivalobb lenne. A 100%-os maximumot kellne megszüntetni. A bejatási összegtől függetlenül lehetne megálllapitani	Bonus needs to be increased, that would be motivational. 100% max should be stopped and it should be set regardless of the collected amount				No maximum performance		Fairness to employees				
13	salary increase	nem a plusz kethavi az osztonzo. A fizetesemeles az igazi osztonzo. A ket havi keret az fix, ha valaki atlag felett teljesitett akkor nincs kitol elvenni. Ha valaki kap 20e forinttal tobbet akkor nem az fogja jobb munkara osztonozni.	Additional two months is not incentivising. Salary increase is. 2 month bonus is fixed. If somebody performs above average there is nobody to take away from. If somebody gets 20k more that would not be motivating			Top talent incentives			Other PM alternatives		Use of PM alternative	salary increase	
14	-	esetleg el lehetne venni a bonusbol es egyedive tenni. Projekt premiumok jobbak lennenek,	Maybe bonus should be reduced and used as individual incentvie. Project bonus would be better.				Individual fund to incentivise	Structure of payment system					
15	-	jobban kellene teljesitmenyhez kotni	Incentive should be linked to perforamcne more				Link payment to performacne						
16	-	sok az adminisztracio a sf-al rogziteni az eredmenyeket	Too much administration to use SF			Administration							
17	-	inkabb a mozgober reszet novelni.	Rather increasse variable pay portion of compensation				increase variable paz						
18	-	az igazi osztonzes az alapber emelese lenne	Real incentive would be to increase base pay.				increase base payment						
19	-	meg ossze sem lett kotve egyenlore a teljesitmenyhez, nincs hivatlalos eljaras a jutalmasokra, hogy hogyan mukodni, akkor meg az lenne, hogy a masik osztaly mashogy mukodik ezert senki nem csinalja. Az emberek at akarnak menni.	Incentive is not linked to performance. There is no official process for bonus. If it worked like that othere departments work like that everybody would like to move there										
20	-	Z generacio mas a hozzaalas a munkahelyhetz. Azonalli visszajelzés kell.	Z generations have a different approach to work. They need immediat feedback			Need more feedback							
21	-	a szamszaki reszet tennem erosebbe de keson jonnek meg a szamok ezert nem lehet hasznalni. Gyakran masok miatt nem mukodik a pontos vegrehajtas. Mindenhez tobb terulet kell a feladatok vegrehajtasa. Jo lenne egységes KPI mert akkor lehetne kotni ambiciozusabb celokat. Ez;rt probalom flexibilisre hagyni mivel ezek a problemak nincsennek megoldva	I would increase the weight of numerical goals, but we receive numbers late and we cannot use them. Often, iexecution is not working because of others. More departments are needed for execution. It would be great to have common KPIs because then wwe could set more ambitious objectives. Right now I leave goals flexible because these problems are not solved	He is seeking flexibility, because of various problems with the current system				Influence of other departments					Employee responsibility in target completion is limited - teamwork

RIS_DH_M_SM

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
Incentive type								

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	Influence	Összbanki célok adottság, a munkatársaknak nincs ráhatásuk. Az egyéni feladatokra van csak ráhatás.	There is no influence on joint bank goals. They can influence indicidual goals only			obejctives with no employee influence		flexibility because of no influience			Desire to maintain flexibility	Influence	Employee influence on execution
2	Taskprofile	közösen történik a kollegákkal, mindenki hoz javaslatokat. Ezek egyeztetésre kerülnek., azok mennek tovább a munkáltatói jogkör gyakorlójának	Goals setting is joint with colleguages. Everybody brings recommendations, we agree and they do forward to managemenet		joint objective setting						Taskprofile	Taskprofile	
3	-	jol mukodnek a célkiirások	Goals are working well		Objectives								
4	-	1 eves merheto a tobbi negyedeves, a tobbinek statusza merheto\\	! Annual and rest quaterly. Status can be measured		Quaterly feedback								
5	-	havonta nyomonkövetí a teljesitest.	Follow fullfillment monthly		Monthly follow up on performance								
6	-	kis csapat egyutt leulnek vegignezni a feladatok teljesitesere - havi statusz	Small team sits down goals and status monthly		Team based review								
7	-	egyeni celmegallapodasok vannak	Individual goal agreements										
8	-	ha valaki ertekelese nem 100% akkor jo lenne latni a szamokat elore. A HR adja a hivatalos teljesitest	If some body gets less then 100% it would be great to see KPIs before evaluation. HR provides offficial KPIs			Numbers are often delayed		No numbers are available need to keep flexible					
9	-	A szamokat nem lehet latni a stratcos szamokat ezt jo lenne folyamatosan, egyben latni.	Numbers are different from finance numbers. It would be great to see all together countinously			Numbers are often delayed							
10	-	a 100%-os ertekeles nem szul elegedettseget, de a kevesebb biztos elegedettlenseget szül	100% evaluation does not create satisfaction, but less would create dissatisfaction			Expected good results		100% evaluation is expected					Employee expectation and managgerial
11	-	Hivatalos teljesitményértékelo megbeszélések. Nem a bankban szoktuk csinalni hanem elmennek	There are official evaluation discussions. We don't do it in the bank but we go out for a coffee people		easy environment for feedback (coffee)								
12	-	Mindig elmondatja a kollegaval hogy hogyan latja a teljesitmenyet. Visszajelzest ad, atnezik az egyeni feladatokat, ertekeleseket,	I always have the people evaluate themselves. Give feedback, go through individual objectvies.		Self evalution								
13	-	mindig felteszi a kerdest hogy o mit valtoztasson mint vezeto	Always ask what would they change										
14	-	a vezetok plusz egy honapja nem vonzo, a nagyobb felelősség ne biztos hogy rendben fejezi ki a munkat. Beosztott 2 havi, az osztalyvezeto 3 havi ez nem eleg megkulonboztetest	One additional month bonus of managers are not desired because of the increased responsibility. Subordinated get two months, department head 3 months. This is not enough differentiation			Motivation							
15	Performance	ha mindenki 100%-at kap akkor nincs semmi ertelme annak hogy ezt csinaljuk, ha mindenki 100% at kap akkor nem teljesitmenyertekelesi rendszer	If everybody gets 100% then does not make sense to do this. If everybody gets 100%, it is not a performacne evaluation system			Motivation					Result	Performance	
16	Influence	egyre jobb a rendszer, a penzugyi mutatokra nincs rahatas, a jelenlegi keret fixesiteni lehetne es extrat	System is getting better, but financial KPIs cannot be influenced. Bonus should be base salary, and extra			No influence on objectives					Desire to maintain flexibility	Influence	Employee inlfuence on objectives
17	-	kellő időben legyen kummonikalva a berfejlesztes. És értékelés. A kiszámithatóságot kellene növelni.	Should be communicated in time when salary is increased. We need to improve kiszamithatosag			Communication in time							
18	-	lehet egy jo irany, de senkinek nem fog tetszni, ha pluszba van penz, az elnoki dontes jobban eset mert extra volt.	nobody will like if extra money comes. CEO decision and payment was better because it was extra.				extra pool for incentive top talents						
19	-	értékelési pontrendszer megszüntetésével nem ertek egyet akkor kell hogy legyen szamszerusitheto resze, ha megkapja a kifizetest, akkor ne kapjon mast	I would not discuountinoue evaluation scores, because we need to present thing numerically. If salary is paid no other payment should be provided		Point system evaluation								
20	-	egyedi osztonzokkel lehet csak megoldani mert a jelenlegit nem lehet atalakitani, csak extra mukodhet. Megbizasos tevekenysegek amit a dolgozok dijazas nelkul latjak el. Pl mas cegekben ellatott feladatokra dijazast kellene adni. Ez extra erofeszitest var el akollegaktol. Az alapfizetes meghatarozott szazalekaban kellene ellatni	Individual incentives could only solve the problem. Current system cannot be improves only extra payment would help. There are activitesi that is fullfilled without pay. E.g. boar memberships in other companies. This is extra work. Base pay % should be used to pay for it.										
21	-	gyakorlat a rovid tavu célok meghatározása	We set short term goals			need short term objectives		Short term could only be specific					Long term objectives cannot be specific
22	-	eloszlás fontos eszkoz lehet akkor ha elegedetlen vagy valakivel, de addig amig a munkaszerzodesben bele van irva. Régota volt szo arrol hgoy bertomeggazdalkodasra all a bankcsoport	Distribution is important if you are satisfied with somebofy, but until it is written in the contract that bonus is payed. Its been discussed to switch to total personal payment system.			No distribution currently		Set up of PM systen (distriution) need flexibility	Quality control of PM				
23	-	korábbi másik bankbank erősebb volt az elvárás, a	Previous we had more challenging objectives.			Not so strong performance expectation							
24	-	mashol bertomeg volt es nagyobb volt a flexibilitas	Other places we have bigger flexibility and more money to distribute			Pool incentive, more flexibility							

RIS_GM_M_AZ

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount			
Incentive type			

				Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1		- nagyot leptunk elore, rendszertamogatas, hivatalos celkituzes van mar minden kolleganak. A rendszer nem rossz.	We progressed a lot with system support, we have official objectives for each collegue, the system is not bad		Good system								
2		- mixe a top down es a bottom up iranyoknak, egy 3 eves strategiara epul. Ezen kivul megjelenik. Oktoberben meg kell adni, az igazgatosagon marciusban kell megadni. Az oveknek oszhangba kell lenni az enyemmel. Valtozik a vilag, nem lehet modositani.	I would mix top dow and bottom up directions in goal setting which is part of 3 year strategy. We need to set targets in October, board approaves in March. People objectives should be harmonized with mine. Word is changing and goals cannot be changed.			Process is late, not flexible							
3	Desire to maintain flexibility	sok a szamszaki cel, stratgiai, egyeni szamszaki es 4.5 egylni marad. Ez nem eleg, Nem kellene ekkora szamszakinak lenni, mert csokkenti a flexibilitast	There are many numerical goals and there are 4-5 personnal goals remain. This is not enough. We don't need so many numerical, because that reduces my flexilibty			Too many KPIs		Managerial flexibility			Desire to maintain flexibility	Desire to maintain flexibility	Less specific numeric objectives - managerial flexibility
4	Influence	a szamszaki aranyat kell csokkenteni, csak 5-10%-os mozgaster van ezt kellene novelni. Ez tul szük. Az embereknek nincs rahatasa a szamszaki tervekre. Alacsonyabb szinteken mas mutatok kellenek. Behajtas eredmenyehez semmi kozom.	?Numerical should be reduces. There are only 5-10% freedom in setting hoals. It is too narrow. People cannot influece numerical objectives. We need different objectives in lower level. I cannot influnce collection for example			No flexibility	Managers need flexibility	Flexibility requirement causes less specificity	Desire to maintain flexiblity		Desire to maintain flexibility	Influence	Less specific numeric objectives - managerial flexibility
5		- Leirjuk mivel akarunk foglalkozni az evben, prezi, evertekelo, feladatok, kihivasok evednyito ertekezlet - prioritasok. Le vannak bontva osztalyokra.	we follow whole year, presentations, annual assessment, priorities. They are broken down to departments		Objectives are broken down to departments								
6		- 3 hetente van csoportos es hetetnte 1o1 ahol a teljesitest ellenorizzuk	3 weekly we have group and weekly 1-on1 evaluation to check performance		1o1, team meetings								
7		- vannak altalanos celok amelyeket operativan bontjuk le kisebb lepesekre, projektekre. Ev kozbeni célkitőzések kezelése nehéz, kisebb célkitüzéseket nem lehet rendszerben kezelni	We have general objectives those are broken down to smaller steps, projects. During year difficult to handle goals, smaller goals cannot be managed in the system		Goals are cascaded down			Specificity depends on the managerial goals	Goal orientation of managers				Short term objectives cannot be used for annual
8		- Visszajelzést keveset adok, igény az lenne rá. Valaki kéri, van aki inkább hagyja, több időt kellene erre forditani. Kétoldalú értékelés történik.	I seldom give feedback. People would need it. Somebody ask for it we need to spend more time on it. Evaluation is both directions.			Need more feedback	Need more feedback						
9		- az értéklélések komolyságát nagyban befojásolja hogy mekkora a ráhatás az ösztönzésre. A jutalmasoknál nagyon jól differenciálunk. Ott szorás van, következménye van ha valaki nem jól teljesyit. Csak elvenni tudok hozzárakni nem tudok.	The seriousness of evaluation is influenced by how much influence on the incentives. We differenciate in jutalmasok. There is distribution, there is consequence if somebody does not perform. I can only take away not to add.		Differentioation of bomus structure	Differenctiation of premium structure							
10		- területek között nincs kalibralas, hogy a peereket lehessen osszehasonlitani. Nicns top talent kiemelés, ezert nehez megtartani a flexibilitast	There is no calibration between areas to compare peers. There is no top talent management, difficult to maintain flexiblity.			Calibration accress department	top talent incentives	Does not want to penelize own employees	Fairness to employees				Managerial fairness
11		- pool kellene, ha elveszek lehessen masoknak odaadni.	We need payment pool so I can take away and give it somebody else				Pool,	Managerial fairness					Managerial fairness is driven by structure of incentive
12		- ara nya a mozgobernek jo, bertommeeggel kellene gazdalkodni.	Variable portion is good, we need to manage payment pool			Portion of vairalbe		Other types of tools					Other types of managerial tools
13	Process	ket het volt a folyamatra de a hr ket honapot kapott, fixen le kellene fektetni a folyamatot hogy mettol meddig tartanak a lepesek	We had only two weeks for the objectives, but HR worked on it for two months. We need to set the proess and how long each step takes			Process					PM system setup	Process	
14		- traininget biztos kellene, hogy hogyan kell tlejesitmenytz ertekelni. Vezetőknek.	Training is needed on how to evaluate performance for managers				Need to improve trainig	Managerial skills and training	goal orientation, company culture				
15		- jo az irany es az eszkozok de nekunk is tobb idot kell erre szanni	Directions are good, and tools but we need to spend more time on this		System								
16		- tudja ez a bank hogy kik a tehetségek és a kimagasloan teljesitmények? Nekem nincs visszajelzés a munkámról, nem tudom, hogy kinek a tlejesitményéről mit látnak, kellene egy utodnevelési program kellene. Ezekre nincs válasz	Does this bank know who the exactional performers are. I havent received feedback on my work, I don't know what is seen on anybodys performance. We need a progrem to develop succession. No answer for this.		Feedback		Top talent icentives, succession	Self and overall evaluation, identifying top talents					
17		- 1 honappal tobb volt a mozgober, nem tartom jonak mert az atlag felett teljesitoknek nem fizet . Szorzoban ki lehetne felyezni ha jol vagy rosszul megy a banknak	More than 1 month bonus is not good because it does not pay for overperformance. Multiplier is needed to used when the bank is not doing well			Need to reduce variable pay							
18		- a mozgo ber aranyt nem kell csokkenteni inkabb motivalo erot kellene adni. Alsobb szinteken differencialunk de a vezetoknel nem	Variable pay should not be reduced but increase the motivational factor of the system. We differentiate at lower level, but at management we don't.			Need motivation factor							
19		- pontrenszer akkor fojak komolyan venni ha van konzekvenciaja, szorosabbra kellene volt.	Point system is taken serously when there is consequence.										
20		- Kihivo celnal potencial van de kerdes hogy a bankot elore visszi e. mindenki maga adja meg a celt. Risknel mas a storz mert ha kihivo cel akkor a sales csokken. Rossz a jelenlegi rendszer mert a teljesitest nem osztonzi	Challenging objectives have potential but question what moves the bank forward. At risk it is not good becaouse sale would be reduced. Current system is not good because it does not incentivise performance					Structure of PM does not help performance					
21		- celok lebontása jelenleg is van mert lebontjuk a celokat kisebb celokra, egyeni rovid tavu celok vannka, ezek azonban nem eves celok amelyek bekerulnek a rendszerbe	goals are broken down to smaller goals. Short term goals exist but these are not annual goals and they are not in the system		Cascading objectives			Terms of objectvies					Length of objectives too long
22		- nagyon fontos az önértékelésnek, nagyon látszik hogy ki az OTP-s és ki nem, Van nevelő hatása, igenis az ember gondolja végig, hogy hogyan teljesít.	Self evaluation is very important. It is transparent who is with the bank, people should think through their performance										
23		- eloszlas nem lenne gorbe de a lehetoseget szeretném, meg kellene hagyni a flexibiliast	Distribution should not be a curve, but the option should stay because I would like to maintain this flexiblity					Need managerial flexibility					
24		- maximum megszutetését midnenkeppen tamogatna	We should eliminate maximum bonnus payment			Maximum performance							
25		- kontroll funkcional nehez lenne ilyenek mondani. Kredit policy az operativ KPI. Ezeket használjuk, havonta nézzük, az üzleti területtek negyedévente át is nézzük.	Controll functions are difficult to set goals, credi policy is the operational KPI, we check monthly and we check with sale quarterly					Certain functions are difficult to specify objectives					Type of department

RIS_SM_F_FM

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount						
Incentive type						

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	Performance	célfeladatok eddig is müködtek, a sf rendezettebbé vált és sokkal transzparensebbé. Az emberek számára kézzelfoghatóvá teszi. Régen ez papiron történt. A tapasztalat hogy komolyabban veszik a feladatokat. Hajtottak arra hogy meglegyenek. Sokkal egyénibb	We had goals before, sF made it organized and transparent. It makes it user friendly for people. It used to be on paper before. By experience, people take it more seriously. Pepole work to complete them. I can now make more personalized.		System works well						Result	Performance	
2	-	iden mar sokkal tobb celfeladat volt.	We had more goals this year			Too many objectives							
3	-	a vezetovel van 1o1, minden heten van ertekezlet, minden munkat megbeszéljuk. Ha problema van	We have 1-on-1 with managers, we have meeting weekly we talk through tasks. If there is probklem I		1o1,								
4	-	Ev kozben is foglalkoznak a celokkal pl cross border szabalyozas statuszok vannak attekintve. Nincs	We manage goals during the year, they are not divided to smaller goals		Status meetings, feedback								
5	-	ha valaki megcsinal valami akkor szetkuldjuk	When somebody complete a goal we send it out to everybody		Commmunication of results								
6	-	haridore meg kell hogy legyen, kis csapat osszezartan dolgozunk intenziv a beszelgetesunk amugy is. Az	When there is a deadline, small team works together and we have intensive discussion.		transzparencia,team work								
7	-	rendszernel nincs kulonosebb modosito javaslat, elfogadtuk es mukodik	There no other recommendation										
8	-	transzparencia novekedet	Transparency should be improved			Transparency of objectives		Transparency as a way of quality controll					
9	-	4 havi a bonusz az nem rossz arany	4 month bonus is not bad		Bonus portion								
10	Task type	a titkarnoknek nincs mit megadni, ezert csak nagyon altalanos	We cannot give goals to secretaries, only very generic			Some positions are difficult to set objectives		Depends on position type			Taskprofile	Task type	Type of task/objectives
11	Transparency	bizonyos dolgokat publikalni kellene pl 120%-ot kapott es egymasnak is tudni kellene arrol hogy	Certain things need to be publisged. For example if somebody got 120% and everybody shoiuld know				Top talent icnentives				PM system setup	Transparency	
12	Company culture and communication	volt kulon jutalom de a vezeto nem tudott rola, a bank eleteben nem volt pelda.lehett volna	There was a separate bonus but managers did not know about it. There was no such thing before, we			Communication					Conflict avoidance	Company culture and communication	
13	-	olyan ez mintha csondben kellene elviselni de fontos lenne publikalni											
14	-	a folyamat nem jo, aprilisban hatarozom meg az eves celt, amikor lezarom rogton ertekelem is.	Prcoess is not good, close annual goals in april and when I Close it start to evaluate it.			Process needs to be improves	Publish calender with deadlines						
15	-	nagyon keves a mozgober mashol, nem szokott problemat okozni	Small variable pay, should not be a probklen in other place			Reduce variable pay							
16	-	valamennyinek maradni kell a stratégiai részből is	Should maintain strategic goals			Strategic objectives							
17	-	valahol ossze kell kapcsolodnia mert azon alapul a bonusz is	they should be lined because bonus is based on that										
18	-	az ertekeles nem zavar mindeig leulok vele	evaluation is not bad, I always sit down with people										
19	Influence	szukseg lenne a kihivasra. Nagyon osztonozte az embereket a celok elerese abban az esetben ha	We need challenging goals. It would be more incentivsing but some numbers cannot					Challenging employees			Desire to maintain flexibility	Influence	
20	-	rovidebb celokra nem erdemes nagyon bontani mert nagyon keves az eroforras	Should not be broken down to smaller goals, because resources are scares					Shorter objectives					
21	-	van olyan kollega akit egyaltalan nem erdekli, de jol dolgozik de szükséges, bilateralisan zajlanak	There collegues who do not care about goals but work well. I discuss with them bilateraly			Some employees does not care about objectives		Employee motivation and interest					
22	-	az a kerdes hogy arossz vegegben azzal mi van. Sok midentol fugg hogy kilyen teljesito. Nemcsak a celok szamitanak, nekem kell eldonteni az ertekelest minden mas figyelembevetelevel	It depends on many things how good people perform. Not only goals count, I have to make decision by taking everything else into consideration	Managers state that goals and written performance is just one thing when evaluating performance. Other things must be very significant in the proper evaluation				Sometimes difficult to assess performance, need flexibility - lead to subjectiveness					Managerial flexibility and fairness
23	-	Eloszlás ez jo otlet,lehetne motivalni embereket, korlatozott a beremelesi lehetoseg. Beemelesnel volt	Distribution is a good idea, it would motivate people. Limited salary increase, it used to be bigger,										

RIS_DH_M_HR

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
Incentive type								

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	Measurements, SL	mennyiseg, minoseg, atfutasi ido ami mindenkire vonatkozik. Havi teljesitmenyertekeles van, mindenki megkapja hogy hogyan teljesitenek, el tudjak helyezni magukat. Ha azt vallaltak, hogy 5%-al növelik a teljesitmenyuket akkor ezt tudják kovetni	quality, quantity, processing time is expected from everybody. Momthly performance evaluation, everybody receives the performance so they can place themselves. If somebody accepted to increase performance by 5%, we can follow it		Objectives, numerical							Measurements, SL	
2	-	jo a lkeret e sazt ki lehet tolteni	system is good we need to fill it		System is good								
3	-	az adminisztracio sok az osztonzési rendszerrel	too much administration			Too much administration							
4	-	havi szinten kikuldik a riportokat, 35 ember van ezert nem beszel mindenkivel csak a problemasokkal	riports sent monthly. 35 people we cannot talk to everybody		Reports, number								
5	-	negyedevente van riport a szamokkal	quaterly numbers are reported					Feedback is easier					
6	-	vannak szorasok, mostanaban csokkent. Attol hogy magasan teljesit a minosegnek is jonak kell lennie	there is a distribution, but it has been reduced. High performance should have also good qualty.		Less distribution of performance			Balancing different obejctives (quality, quantity)					
7	-	kér visszajelzést a koordináloktól. Látja a teljesítményt ezért tudom, hogy kinel kell lepni	I ask for feedback from coordinators. See performance and know where to take action		Feedback								
8	-	a szamok egyertelmuek	numbers are simple		Numbers								
9	-	2 havi jutalom van, korabban volt differencialas, most mar nem nagyon van differncialaes. Nem lehet diferencialni mert keves volt a penz hogy le lehessen vonni. Ber alacsonyabban alakul ezert a fizetesek nem erik el a szintet. Pl junior kollegat kellett felvennem	tow month bonus, previously there was differentiation, not now. Cannot differentiate and because there is not enough money to do they.			Differenciation between employees							
10	-	ez nem helyes 5000 forint nem tesz kulonbseget. Akkor van szerencses helyzet hogy nincs betoltve	5000 foring does not make a difference. If a position is not filled we can use that money.			Differenciation between employees							
11	Employee expectation	a ket havi jutalom beivodott hogy jar kozben ha 5000 forinttal kevesebbet kap akkor úr isten	2 months is expected, if somebody gets 5000 ft less, oh my god			Employees think bonus is a must		Employee expectation of payment			Conflict avoidance	Employee expectation	
12	-	a sf nagyon jo keretek koze hozta a mukodest, mind a 35 embert en ertekelek,	sf is very good, 35 people is evaluated by me		system								
13	-	nagyon keves az ido az ertekelesektol	not enough time to evaluate			Not enough time for evaluation		Managerial priorities - goal orientation					
14	-	regota nem volt nagyobb beremelest, ezert pozitivabb uzenete lenne. Midenki elvárja hogy	hasn't been a salary increase, everybody is expecting to get it			No salary increase							
15	-	1 havit meghagzni es evesre rakni a strategiai reszt	1 month bonus and annual the rest			Too low variable pay							
16	-	nem valasztanam, a pontrendszer megszuntetését	I would keep point system										
17	Type of objectives	plusz feladatot vallal be . Maga a teljesitmeny sok mindentol fugg, nem lehet lebontani. Csapatcel	performance includes many thing, e.g. extra task. Team goals would be better		Incentive for extra work			What about extra work, motivation and			Taskprofile	Type of objectives	Influence on objective / type of objectivee
18	-	nincs ilyen, mert havi szmaok vannak	Monthly numbers are used										
19	-	a kollegak mindig jobban ertekelik magukat mint en. Van ertelme de nem ezen alpul	Colleguages evaluate themselves better. Self evaluation make sense		Self assessment is better								
20	-	a vezetokre kell bizni az eloszlás;t a bonusznak	Managers should be taksed to distribute bonus freely.	he definitelly wants more freedom in operating the system, from goal setting to evaluateion. He wants to decide who gets what	Managerial flexibiltiy			Managerial flexibility					

RIS_DH_M_KP

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
Incentive type								

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	-	a sf-al kapott egy atlathato rendszertm transzparense valt folyamat, a rendszerben megadott hataridokf fontosak. Van egy plussz munkaigenye ami erzekelheto, ez megeri a munkat	Sf is a transparent system and process. In the system deadlines are important, there is an additional work, but worth it.		System support	Process, deadlines are thight							
2	-	a celkituzes gordulekenyen megy , van ev inditas, le van osztva osztaly szintre, fontos nekik hogy erzekeljek hogy hol kapcsolodnak bele a fobb celokba	Setting objectives is flowing smoothly. There is starting of the year, target are distributed to department level, it is important to feel they linked to the important things		Objective setting is easy			Important to feel contribution to company performance					
3	-	negyedevente azert torekszik, 1-on1	Quaterly 1-on-1 discussions		1o1								
4	-	a celek valamelyik lebontodik, vannak olyan feladatok amelyek nincennek benne a celokban. A	There are goals that is cascaded, but there are taks that are not in the goals. Important goals are		Cascading objectives			Certain objectives are not included					
5	-	A 6-OS SKALAan volt ertetlenseg, sokan nem tudnak iszakadni az iskola rendszerbol. Ha valakinel negyesek voltak akkor rosszul elte meg. Hiaba volt igy is 100%	Many people did not understood the 6 scale, because they cannot differentiate from school system. If somebody had 4 that was a bad experience regardless that it was 100%			Current performance scale							EMployee expectation
6	Employee expectation	a z onertekelesben biztonságra mentek az emberek. Ha 3-ast adtam, akkor mindenki hogy uristen akkor biztos le lesz vonva a bonuszbol. Ezert problok altalanosabb lenni a celban es az ertekelesben is	Self evaluation are for safety. If I gave 3 everybody thought that oh my god it will be deducted from bonus therefore I try to be general in goals and evaluation also.	Managers don't want to penelize employees for lower rating and they generalize goals and also evaluations		Self assessment		Employees expectation			Conflict avoidance	Employee expectation	Employee expectation, conflict avoidance
7	-	van olyan hogy ne legyenek buntetve a kollegák de lehetne hangsulyozni, hogy lehyen fejlesztendő	It is possible that colleguaes are not penelized but we could emphasize that there Is room for				Need improvement areas to be defined						
8	-	a bonusz tovabbra is egy vezetoi dontes fuggvenye nincs megfeleltetes az egyes pontok kozott.	bonus is still a management decision there is no 1to1 link to scores		Managerial flexibility								
9	Compensation level	jelneleg kethavi a bonusz. Mindenki a fix fizujat tartja szamon, ha valtozoban van elmozdulas annak ajelentosege szamara nagyon gyorsan elevul. Ha nem elegedett ezen az agon hiaba kap visszacsatolas, ez csak rontja elegedettseget	2 month bonus currently. Everybody keeps track of fixed salary. IF there is a differenece in variable they amortized soon. If he is not satisfied feedback does not help it only worsens dissatisfaction			Employee expectation		Employee expectation of payment			Conflict avoidance	Compensation level	Employee expectation
10	-	az extra bonusz is rovid idejig hatot azokra akik nem elegedettebb az alapfizetessel	Extra bonus has a short term impoact for those who are not satisficied with base salary			Bonus is short term							
11	-	otp-nel konkret beremelesekben nem tukrozzodott vissza a teljesitmeny	Salary increase does not reflect performance			Salary increas is used as a tool		Importance of other tools					
12	-	az akviziciok tulterheltseget okoznak, eroforras ugyanaz de 1,5 szeresre not a vallalat. Nincs	acquisiition caused overburden on employees. Resources are the same but the company is 1,5 times			Incentive of extra work		Flexibility of managers to					
13	-	ez a rendszer jol mukodik, eleg erzekelheto	System works well,		System								
14	-	a kollegak szempontjabol az 1 havi preferaltabb lenne	one month bonus would be better for colleguaes				Higher fixed compensation						
15	-	a pontszamban van diszkomfort, a visstajelzest annelkul is lehet csinalni, a penztol nem tolnam el	Point score sometimes dissatisfied, we could give feedback without it but I would not differentiate		Pointsystem used for evailuation								
16	-	nem alkalmazna eloszlást	I would not use distribution										
17	-	van ilyen vetulete a csapat egy reszenel akik huzoemberek lehetnek . Nehek mar most is a celok, 80%-ra hozni mar erofeszitest kivan. Nemszamszerusithetoek a celok	There are people in the team that making 80% is already a big challenge. Some objectives cannot be expressed numerically	Because of the mix of people, some are better, some are worst performers goals cannot be set properly. It seems that difficulty of goals are adjusted to the quality of the people. Maybe that is also one reason why he wants to have blurred goals, to be able to evaluate compared to the capability of the people				Objectives are often cannot be quantified					
18	-	igy zajlik reszben 1-on-1 mindig van	1-on-1 we always have		1-on-1 feedback								

RIS_DH_M_TP

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount										
Incentive type										

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	Education, training	a SF sokat segitett, midnen evet evinditoval kezdunk. Ezt megelozi egy workshop, van felulrol jovo cel. Ehhez hozzateszunk celokat. Magaenak erzik az emberek a celt akkor jobban teljesitenek. Sokszor ugyanzok a celok jottek ki amikkel elindultak. SF noveli a transzparenciat ez kulonosen pozitiv	SF helped a lot. We start every year with an oppening. Before that we have a workshop with goals we receive from the top. We add out goals. People feel goals are theirs and perform better. Many time they had the same goals as they have started with. SF increases transparency and it is positive		System, objectives			If objectives are own they perform better. Transparency is important				Education, training	
2	Influence	a szamszaki celok eddig a szintig mennek le, de lejjeb mar nincs. Nincs rahatas a celokra a vezetoi es beosztotti szinten. Lehet e az oszbanki eredmeny vegigmenjen a szervezeten, a menedzser szintjere lejonnek olyan mutatok amelyekre nincs rahatos, ezert nem lehet oket csak ezen ertekelni	Numerical objectives are going down to this level. There is no influence on goals at manager and subordinate level. It is possible that bank performance goes through the organization but people have no influence on those objectives and therefore they cannot be evaluated			Numerical objectives		Employee influence on objectives and performance			Desire to maintain flexibility	Influence	Influence on objectives
3	Team spirit	kozosen sirunk kozosen nevetunk	We cry and laugh together			Team spirit in performance		Team setup and joint results			Conflict avoidance	Team spirit	Type of ojectives - joint
4	0	le bontasra kerul operativ szintre a celok, a sf jo lenne erre hasznalni hogy hasznalva lenne	Operational goals are distributed to lower level, SF would be good to be used for this purpose		Cascading objectives								
5	0	az volt a keres hogy miudnenki ismerje a celat, azert a heti meetingen midnenkire rakerdez, ezert fontos hogy elegge meghatarozott legzen	It was requested that everybody knows their goals, every week we ask about goals, it is important to be specific		Weekly checkup			Assessment of own objectives					Assessment requires specificity
6	0	heti meetingek csapat meetingek	Weekly team meetings		Weekly checkup								
7	0	nicns 1o1 beszélgetes. - lazabban kellene kezelni,	No 1-on-1 discussions/ it needs to be handled less structured										
8	0	a skala jo. A dolgozok jobbat adnak meguknak, ember fuggo	Scale is good. Employee rate themselves better, it depends on the people		Scale is good								
9	0	jo a komoetencia megfogalmatas is.	Good how competency is formulated		Competence per of objectives								
10	Employee expectation	nem jutalomként van kezelve, beépült fizetés rész, ezért durva visszajelzés 100%-nál kevesebbet adni bonuszból ha jo evet zart az otp nehet visszajelzset adni az embereknek	Bonus is not managed as a gift. People think they are part of the salary, therefore when 100% evaluation, giving less if the bank closes a good year would be difficult			Differentiation among employees		Employee expectation			Conflict avoidance	Employee expectation	Managerial fairness and employee expectation
11	0	idealisban az ha kethavi bonusz a zjobb mindn a 4 havi	two month bonus is better than 4 months			Bonus portion of pay		Portion of bonus					
12	0	neutralis, hogy beepitettek 1 havit a fizetesmben	It does not make a difference that 1 month is added to salary			Expectation of payment		Employee expection					
13	0	pici jutalmak jok lennenek - masok elott adott elismeresek, a divizio vezetoi dij jol munkodig, tobb ilyen visszajelzo dij leehetne	Small bonuses would be better- give recognition front of other people, eg. Division head awards works well, we need more like that				Individual bonuses						
14	0	a jelenlegi celok agilisan mukodnek, de a burokracia sok volt vele.	Current goals would work agile, than 1 month bonus would be performance based			Administration burden							
15	0	nincs allaspont a fixesitessel kapcsoaltban	There is no position regarding fixing bonus										
16	0	inkabb igen mint nem, akkor az egyhavi bonus eroteljesen tlejesitmeny alapu legyen	I rather have one month bonus base on performance										
17	0	jobb egyben maradjon a jelenlegi pontrendszer	Prefer to keep old point system										
18	0	nem tamogatott az etekeles es osztonzés kulonvalasztása	Dividing evaluation and bonus is not supported										
19	0	mar zajli, projekt szerű munkaka vannal ezert rövid távú élok vannak	We have short term objectives because of project type work					Type of work (project work)					
20	0	caapatmunka van, nem lehet szétvlasztani van 1-on.1 megbeszélés de csapatmegbeszélés is	Team work, we cannot divide, we have 1-on-1 and team meeting also					Impact of team work					
21	0	a havi ber a differencialas. A kollegakat nem mashol szeretnem merni, hanem magukhoz, ezert nem mindig a celokat hasznalom hanem pl a fizetesemelest	Differentiate salary payments. I would like to measure colleguaes to themselv and not others, therefore I don't always use goals, but salary increase					Other tools					Other managerial tools
22	0	rendben lenne havi operativ KPI-t használni	It would be good to use operational KPIs				Could use monthly KPIs	Could annual objectives broken down to monthly					

KBD_HD_M_WL

Proiect	
Division	
Organisation	
Manager	
Position	
Date	

Headcount		
Incentive type		

		Final Concept		Szöveges válasz	English quotes/notes	Field Notes	Open coding: Coded Present - Good	Coded Present - not good	Coded Improvements	Selective coding: Selectiv coding - reasons	Theoretical - First Round: Concepts1	Concepts2	Theoretical - Second round: Concepts1	Concepts2	
1		Desire to maintain flexibility		Folyamatosan nyomni kell az embereket arra, uj dolgokra osztonozzuk az embereket. A szubjektivhez adnek guidelinet. Mi az ami egy vezetőtől elvárható. Kompetenciak. A szubjektiv ertekelest objektivnal nincs mindig meghatarozva	We need to keep pushing people for new things. Subjective evaluation I would give a guideline on what is expected from a leader. Competencies, at subjective evaluatoin is not always defined		Competencies			Competencies are important vs numerical objectives			Desire to maintain flexibility	Desire to maintain flexibility	Importance of non numerical objectives - managerial flexibilty
2			-	30 pont arrol szoljon innovative, kezdemenyezo keszség, menedzseled ahogy van vagy probalsz valtoztatni. Ugyv ig felett mindenkeppen. Probalja alakitani, javitani, a vilag mar nem statikus. Mindig magasabb szinten van valaki annal kevesebb szamot kellene meghatarozni. Ok akik kevesebbet nezik az 1.1 pontot.	30 points is needed for innovative, take initiative, managing how it works or try to change above general manager always. I try to change the work, it is not static, high the positio, lower number of numerical objectives should be set. They don't really looked to 1.1 point		Competencies								
3			-	Nagyon fontos az egyuttmukodes megha nincs agilis is, mas terulettel valo egyuttmukodes, ezt is kiemelten kezelnem. Eleg bonyolult mert ki kell kerdezni 3-4 embert. Fonok +3-4 ember ertekeleset	Cooperation is very important even if we don't have agile. I would highlight that requirement. It is comples because we need to talk to 3-4 people. We could take their evaluation into account		Cometencies								
4			-	Összbanki célokat előterbe lehet helyezni, az ószbani eredményektől függjön valaki. Jövedelmekre többet kellene koncentrálni, és az egyéb területeken az all in költségekre, beleertve a berkoltseget. A munkaerő költség az midnenkinek szabályozott amiert lehet harcolni, de hgazdálkodni annyira kell hoy meglegyen	Common bank goals should be a priority. We need more focus on income and the all in costs, included labor. Labor is controlled for everybody that could be faught for wisely managing is important				Income side incentives							
5		Team spirit		Költséggazdálkodás nincs megoldva, sok fonok szakszervezetit jatszik, olyan rendszer kell hogy ne azert alljon ki a beosztott bonuszaert mert a fonok. Hanem azert mert a bank celjait nezi. Banki eroforrás, a vezetőknek a bonusz pool legyen annyira limitált, hogy ne lehessen kifizetni csak tulteljesites eseten.	Cost management is not resolve, many boss play a union representation. We need a system, where people don't just stand out for employee because he is the boss but because we need to achieve bank wide objectives. Bank resources, and bonus pool to be limited so it can be paid out only at overdelivery			Managerial fairness of payments		Managerial fairness - compared to other departments			Conflict avoidance	Team spirit	Managerial fairness
6			-	Gyakoribb visszajelzesre van szukseg az agilishoz hasonloan	We need more frequent feedback like agile			More feedback		Managerial style and communication					
7			-	napi kommunikaciobol ertik hogy jo, nem jo. Napi megbeszelesek kapcsan mondja el.	They understand from daily commincation, feedback is given during daily communications		Daily discussions								
8			-	ha a fonok 3 szor hiv fel es 3 szor lebasz akkor tudom, hogy nem mennek a dolgok	If the boss calls me 3 times and argue I know there is aproblem		Communication								
9			-	3-4 havonta nem kellene ertekelo beszelgetesek	every 3-4 months we need feedback with employees		3-4monthly evaluation								
10			-	gyakori napi 1-on-1 beszelgetesek vannak. Négyszemkozti személyes nem heti szintu, de 2-3 hettente van. Leginkabb tibieknel merult fel.	Frequest 1-on-1s. Ş eye not weekly but 2-3 weeks.		1-on-1								
11		Changing environment		Nagyon gyakori a célok javitása, van olyan hogy 2 ponttal foglalkozik annyi vezető, hogy felér a két	Often goals need to be corrected, often many managers are occupied with minscule details. Many			Employee expections of perfect evaluation		Term of objectives, too long 1 year			Desire to maintain flexibility	Changing environment	Ability to define
12			-	Megszikgoritanám a méltányosságok, kimondanám, hogy nem fizethető ki ha nem teljesült.	I made meltanzyosssag more stricht, only to be paid if it is delivered					Managerial flexiblity					
13			-	Mondja ki a HR, ha nem teljesült valami akkor max a felét adhatom meg., ne legyen levelezések tömege. Megirja, megbedzéli, megmutatja. stb.	Hr should state if something is not deliered I can only pay half, we don't need tons of emails, somebody writes, meets, dicuess, etc			No individual adjustment-managerial flexibility							
14			-	esetelges a jelenlegi a gyakorlat	Current practice is not formulized										
15			-												
16		Task type		Akiszolgalo teruleteken kevesebb bonusz kell. Sok a szubjektuiv elem. Ne lehessen midnenkinek megadni	We need less bonus at internal services. Many subjective goals, we should not give everybody				Reduced bonus level more fixed				Taskprofile	Task type	
17			-	kapjon midenki egy budgetet a bonusra, de a budget csak kiveteles esetben legyen olyan nagy.	There is a need for bonus pool				Pool setup	Managerial financial flexibility					
18			-	Nincs szukseg arra, hogy a kimagaslokat jobban osztonozzuk. Csak a kozvetlenul uzleti eredmeny tarsul. 80% felelne meg a száznak, akkor lehet többet adni. Ami most 80% az felelne meg 100%-nak.	there is no need to incentive execeptional performers only if business results are linked. 80% could be 100% and we could give more, that is currently 80% could be 100%				Need scale	Managerial flexibility					Type of performance mgmt - link of objective to incentive
19			-	Mintha a saját pénzükkel gazdálkodnának ha méltányosságból kérnek céljóváírást	Ift is like our own money when we give aways ,,,,					Managerial ownership of financials					
20			-	jo de ezt is differencialni kellene, jobban szethuznam az uzletit es nem uzletit. Uzletin nagyobbat, jobban	We need to differentiate, I would expand business and not busoness goals. I would incentive business			Differentiation							
21			-	ha a bank teljesített a strategiai reszt meg lehetne szuntetni	We need to discuontinue business goals				Delete strategic objectives	Employee influence on performance					
22			-	30 pontba tenne bele ezeket.A szamszakit meg kell tartani. Rengeteg vita lenne, muszaly megtartani	all goals should be included in 30 points, numerical shouls be kept because if not there will be a separate										
23			-	Maradjon osszekotve az ertekeles es a penz. A 30	Evaluation and money should be linked										
24			-	Terveknek es az osztonzesnek oszhangba kell lennie, olyan rendszert meg nem lattunk, ahol ez kulon van valasztva, ezt igy kell tartani. Lehet kicsit tulhozni.	Goals should be motivating. We need a system where we could see that not delivering has no finanacial consequences					Plans of the company cascading down					
25			-	valamilzen nem normal eloszlas megkovetelese, nehez osszehasonlitani az embereket mert a munka mas midnekenk. Huzamosabb ideig nem lehet valaki alulteljesito. Legyen egy tomeg 100=80 es legalabb 10 embert kiemelni. Sajat budgere	I would use not normal distribution to compare employees. For long time a person cannot be underperforming. A base 80% could be a starting points				Distribution of payment						
26			-	igen ez jo lenne ha nem lenne maximum	It would be great if we don't have maximi correctly										
27			-	ez jo lenne, de feltetel lenne hogy a szamok konnyeden alljanak elo. Gyakron tobb ido, kis munkaval eloallithatoak a szamok. Pl az	More frequent would be good if numbers are easy to report, Ofter Is more work to get the numbers thatn how much they worktr.										

ITD_HD_M_JT

Project	
Division	
Organisation	
Manageer	
Position	
Date	

Headcount								
Incentive type								

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	Process	- Túl később történik meg acélkitűzés kb 5 hónappal később, stratcos celok nem számitanak	Objectives are set too late. I receive my obejctives 5 months late			Slowness of the process	Faster process				PM system setup	Process	
2	Quality control of PM	Nem termelési célok vannak – túl van feszitve a szervezet, de nincs erőforrás, hogy konkrét célokat lehessen megállapitani. Kellene segitseg vagy ellenorzes	The organization is overstreched, no resources to set objectvies, we need help or verification			Scrares resources, overstreched employees		Reseource availabilty			PM system setup	Quality control of PM	Stretched objectives - type of objectives
3	Measurements, SL	- előirom, hogy 99,6% az SLA, a beszerzések x %-ban végig kell futni, stb, Fontos SLA-k elő van irva	I define the SLA should be 99,6%, purchasing should go through . SLAs are important		SLA definition							Measurements, SL	
4	Number of objectives	- ne legyen túl sok célitűzés, retail fejelsztési célok bekerültek a célok közé	We should not have too many objectives. For example retail development objectives made it to the general objectives			Too many objectives					PM system setup	Number of objectives	
5	-	- célkitűző beszélgetés van – jön javaslattal és helyben módositsuk, Minden ügyvezetőből 1-et választ és beépiti a sajatjaba – bottom up not cascading, nem lehet SMART-ra tenni a célkituzéseket	We have goal setting discussion - proposal is coming and we adjust it. Every manager select one and build it into their goals, bottom up no cascading. Cascading cannot be SMART.			Bottom up and cascading							
6	-	- kéthetente van 1-on-1 most már – az egyéni	We have 1-on-1 discussions biweekly. Personal		1o1,								
7	-	- havi operativ mérés van	Monthly operative reporting		operative mérés,								
8	-	- vezetői kizárólag a mindenki számára fontos	Management meeting includes only information										
9	-	- periodus vége után 5 honapra történik az	5 months after the period we evaluate performance			Slow process	Improvement						
10	Fairness to employees	- soha nem ad 4-es nél rosszabat, mert akkor a bonust elbaszná de mindenkinek rossz lenne a bonuszra, ezert is fontos hogy a celok alakithatoak legyenek. Tudja hogy nem SMART de tudja kezelni	I never give bellow rating 4 because then the bonus would not be paid out. I need objectives to be gray. I know it is not SMART, but I can manage that			Motivational power of system		Managerial flexibility			Desire to maintain flexibility	Fairness to employees	Mangerial flexibility to satisfy employee expectation\
11	-	Legyenek underperformerek, meg legyenek top	Need to have underperformers and top performers				Need distribution of						
12	-	- nem kaphat tobb bonuszt az ember, itt csak	People cannot get more bonus, you can only be			Maximised performance	Delete maximum						
13	-	- minden szolgáltató területen csak negativ lehet az értékelés csak negativ feedback van – folyamatosan fenntartani a motivaciot nem egy egyszerű hardi feladat – az üzletnél pont az ellenkezője van	All service areas there are only negative feedback and evaluations - difficult to maintain motivation - in business it is the opposite			Motivational power							
14	-	- haranggorbe jobb lenne – divizió vezetői jutalomkeret – midnen évben van keret amit lehet allokálni a jobb dolgozóknak – bármikor adható	Normal distribution would be better - I have bonus pool that I can spend every year to better performers			Distribution	Need to introduce distribution						
15	-	- ki szokta porciozni a szervezeti egysegeknel es kiosztjak a szervezetben, fuggetlen attol, hogy kinek mi a besorolasa ez cash- ezzel lehet pozitivan motiválni az embereket	I used to split between departments, this is cash that is what motivates people			Mgr fund	Manageral own fund, popl	Managerial flexibility outside of bonus system					Maintaining motivation / manageral goal orientation and skill
16	-	- ugy elvenni, hogy nem tudsz pluszban adni a	To take away in a way that you cannot also give does			No pool	pool,						
17	Process	idozites nagyon fontos – 5 honappal az evkezdet utan elkezdunk a celokrol beszelni – el kell valasztani a tobbi faktortol. Olyan 50FTE aki mast sem csinal mint a SF.	Process is very important. We start talking about objectives 5 months after starting the year.			Process	Speed up process				PM system setup	Process	
18	-	jobb lenne a 360 fokos tortenet, fel ev alatt annyi	It would be better to have 360 evaluation				360 fokos,	Team evaluation? 360					
19	Payment structure	a munkaero piachoz viszonyitva az alapbér alacson megy az egyezkedes es az alapbert nezik	Based salary is low compared to the labor market. We need to negotiate with prospective employees because everybody considers base salary			Different struture then the labor market		Incentive structure			PM system setup	Payment structure	Employee expectation
20	Influence	ez javasolt mindenki ugy tekint, hogy semmi koze hozza Olyan messze vannak az egyentol, a bande 99%-anak finja sincs hogy mi a rorac (strat goals)	Strategic goals should be eliminated. They are so far from the definition that nobody know what the rorac is			Understanding and influencing objecgives		Company objectives no impact			Desire to maintain flexibility	Influence	
21	-	reszletes pontrendszer nem jo de finomabb skala kellene direct parost csinaltak hogy valahova kell billenteni	More details point system is not good, but it could be refined. They purposly defined even scale so you have to make a decision					Managerial flexibiltiy					
22	-	azert lenne ertelme, hogy ha lehuzod az embert akkor penzugyi kovetkezmenye van ezert nem arrol szol hogy elfogadja az ertekelest hanem kuzd a penz miatt ES ha harmadik esetben sem javul akkor legyen kovetkezmenye Krisztian is szin otost kapot es le akarjuk cserelni ha nem a fizeteshez lenne kotve	If you give low scores to people than there is financial consequences and they fight for the money.					Employees expectation					Employee expectation
23	-	Distribution, erosnek tartja de a 30-70 elfogadható	Distribution is too strong but 30-70% would be										
24	-	tul nagy lenne az adminisztráció, feléves célkitűzés jó	With quaterly objectives administration would be				Shorter objectives	Shorter objectives					Length of objectvies
25	-	valamilyen eloszlás jó lenne csak akkor lehet ha	Distribution would be good if the whole company				Intorduction of						
26	-	a bonusz volumene a cég éves profitjától függ de	Bonus depends on the performance of the company,				Pool thinkging	Managerial flexibility					Managerial fairness

ID_GM_M_BE

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
Incentive type	prémiumos							

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	Employee expectation	Magaban nem alkalmas a teljesitmény managmenetre, burokratikus, bele van számitva az alapbérbe	Bonus is by itself is not good for pm, burokratic and it is included in the base pay by people			Motivation			Employee expectation		Conflict avoidance	Employee expectation	
2	Dependence	fél évvel később kapja meg bárki a bonuszát nagyon elválik egymástól. Specifikus, mérhető legyen. Ez nem megvalósitható, mert nem a területtől függenek ezek. Ami a saját felelősségébe tartozik (escalacio, dokumentáció, a mindenkori projekt terv szerint) az sokkal konnyebb. Az arhitekeknél az architektura tervek könnyenmérhetőek.	everybody get their bonus half a year later. Specific and measureable should be. It is not possible because it does not depend on the area. Those that are our responsibility are much easier.			Slow process, not specific objectives	Speed up process	Emplyee influence on the result			Desire to maintain flexibility	Dependence	Type of task/employee influence on results
3	Compensation level	4 éve kompetitiv volt a csomag, a piac elmozdult felfelé, az alapbéresités nem változtatott az éves packageben, az átlagbér 1m feletti tétel. Elmult a kompetitiv elony, csuszunk lefele, kotott cafeteria srtruktura, rugalmasabb a kafeteria, egyébb juttatás, önkéntes nyugdijpénztár nincs kellően hangsulyozva, nagyon fontos nincs használva, a bonust oda kell adni	Four years ago salary package was competitive, market has increased. Moving bonus to base pay did not change the whole package. The base pay is over 1m now. We have lost our competitive advantage, sliding down. Other compensation tools are not empasized, bonus needs to be paid			Compensation structure not competitive		Compensation structure			Conflict avoidance	Compensation level	Non competitive compensation - bonus payment is expected
4	-	banki célok normális, ki kellene venni a strategiai célokat, KPI-ok koltség oldal, Az IT-n a rahatas a budget tartására nem erős, valódi gazdálkodás kellene folytatni végre, bemegyunk fizetesert, az igények kontrollálásra nincs hatókör,	bank goals are ok, but strategic goals should be taken out, also cost side KPIs. In IT there is limited cost influence, real cost management needed. WE go for salary, we cannot control demand			Strategic objectives, some missing	Strategic objectives						
5	Changing environment	nincs folyamat arra hogy év közben nem lehet utána huzni, jöhetnek jelentős változások amelyek megváltoztatják a célokat.nem a bank érdeke lett volna ha arra koncentrálunk. Nem jelenik meg a SMART elv a clkjkiiurásokban, olyan célok vannak amelyekre nem lehet ráhatni, nem is erdemes SMARTnak lennie. területi keresztcélok vannak meghatározva, hanem az összbanki célokat nézik. Az igénylő területnek kellene többlet budgetet igényelni, az üzleti terület nincs tudatában hogy mennyi pénze van.	There is no process how to adjust goals mid year. Significant changes could come that change our goals and it would not be the banks interest if we concentrate on the old goals. There is no SMARTness in the goal setting, but many goals we cannot influence. With this does not even make sense. There are no cross department goals, but bank joint goals. The departmnet with demand woudl need to ask for more budget, but commercial areas do not know how much money they have.			Rigid, non smart objectives	Cross departmental objectives	Transparency, joint objectives, SMART expectation	Influence on objectives		Desire to maintain flexibility	Changing environment	Influence on objectives, length of objectives makes difficult to be specific
6	-	Ez egy admin feladat, nem foglalkoznak az éves célkitűzéssel inkább a fontos feladatokkal	Setting goals is an administrative task, they don't managethe goal setting rather focus on important					Managerial style - communication					
7	Length of objectives	nem lehet negyedeves gyakorisaggal , kulon tetel van az ukranoknal negyedeves van	Cannot set quaterly objectives, in Ukraine there are quaterly				Quaterly obejctives	Lenght of objectives			Desire to maintain flexibility	Length of objectives	Length of objectives
8	-	QBR célok teljesulese - a prioritások negyedevesek nem lehet gyakrabban	QBR goals and priorities set quaterly				Quaterly obejctives	Lenght of objectives					
9	-	o1o es kozos talakoozok	there are 1-on-1 meetings		1o1,								
10	-	Vezetői értékelés szubjektivan jelenik, ha valaki elment nem lehetett elvenni a bonuszt. A rendszer nem rogziti a valos helyzetet. A bonust miért fizetunk azoknak akik ki vannak rugni vagy elmennek. A késés negativ visszhang volt.	Management evaluation is subjective. If somebody leaves bonus cannot taken away. System does not record the real situation. Why do we pay bonus to thoese who are leaving or we want to fire. Delay in bonus payment was negative				Dont pay bonus to people we want to fire						
11	-	Az egy adminisztratív folyamat elkulonul a normál teljesitmény visszajelzéstől. Nincs ledokumentálva a valos visszajelzés, akik nem 100%-ot kaptak volna azok kikopnak a rendszerbol. Aki nem felel meg az elvárásoknak azokat kinyirom es ezért nem maradnak itt.	PM is an administrative task that is different from normal feedback. Real feedback is not documentet, those who did not receive 100% would eventually leave the system. These who are not performing are fired.			Administrative process is separate from real pm		Other management tools used	Other PM tools				Layoff and other tools are used instead of objectives
12	-	van de altalaban negativ,											
13	-	SMART célok kellenének	We need smart objectives					Need SMART objectives					
14	-	informálisan kérnek feedbacket más teruletektol, az emberek kozotti kommunikácio jol mukodik	I collect informal feedback from other areas. Communication between people work well		Communication between departments								
15	-	Akkor is kifizetik amikor elmegy az ember - semmilyen retention ereje nincs igy a bonusznak. Ezt retentionként is szokták használni. A fizetes 10% raraktak egy gyujtoszamlara es 3 evente szabaditottak fel. Ez retentionre jo volt.	People are paid even if they leave. There is no retention power of the bonus, it should be used for that. They used to put 10% of the salary on an account and paid out every three years			Payment expections, regulation	10% gyüjtőszámla 3 év,						
16	Employee expectation	Ha valakitol vagsz akkor drama van belole. Hozza kellene rakni mert mindenki elvarja a bonuszt	If you cut there is drama because of they. Bonus should be base pay because everybody accepts it.			Expectation		Employee expectation of payment			Conflict avoidance	Employee expectation	Employee expectation of payment
17	-	nehezen lehet elmagyarazni az eloszlast, mindenkinek kellene pool keret amibol lehetne ezt kezelni, pl mint a divizio vezeto keret. A beremeles az amivel lehet motivalni.	Difficult to explain distribution. Everybody needs a pool and it could be handled from it. Eg. Division head pool. Salary increase is what is good for motivation					Other managerial tools	Other PM tools				Other tools of incentives
18	-	Projekt bonust kellene allokalni kiemelt projekteken. Nincs kompenzációs megoldas arra, hogy valaki kinn dolgozik. Ezeket kompenzálni kellene. Nem fogja motivalni az embereket hogy ilyen feladatot csinalnak	Project bonus should be paid in important projects. There is no compensation for somebody to work abroad. We need to compensate them. It would not be motivational to do a project like that		projekt bonus,		projekt bonus,	Other means of motivation and incentives					
19	Use of PM alternative	Nem vezetői szinten is odaadjak a ceges autokat	Company cars are given at non management layers			Company car					Use of PM alternative	Use of PM alternative	
20	salary increase	**a beremeles van az osztonzesre hasznalva**	**Salary increase is used for incentives**					Other tools of	Other PM tools		Use of PM alternative	salary increase	Other tools of
21	-	a bonusz nem alkalmas itt az ösztönzésre	Bonus is not good for incentive			nem motivál,							
22	Company culture and communication	átlagbéremeles ki van hirdetve akkor midnenki ugy gondolja hogy jar. A bertomeggel mindig a standard	Average salary increase is communicated than everybody thinks it is compulsaory to be paid. With				Increase of base salary above base	Other means of motivation	Other PM tools		Conflict avoidance	Company culture and communication	Other tools of motivation
23	-	konteroffert nem adtak ki. A berek normal szinten vannak. A piac 10-15%-on belül van. Jo ha van	We don't give counteroffer. Salaries are at a normal level within 10-15% of the market. It is good to have					Structure of compensation	Other PM tools				Other tools of motivation
24	-	mindenki a szorzokent ertelmezi	Startegic objectives are understood as multipliers				Strategic objectives	Employee influence on goals					
25	-	IT területen csapatcélokat merni, hatarido, problemak, post ticket, budget, inciden problem ticketek 100% bonus ettol fugg	IT area should measure team objectvies, deadlines, problems, post ticke, budget, incidents, bonus depends on these				Team objectives						
26	-	hatarido, product, koltseg, az uzlet maga kerje a koltseg. Az uzlet kert 20mrd koltseget. 10mrd greenfield amivel nem is kezdtuk.	deadline, product, cost, business should ask for costs. Business asked for 20 mrd cost but there was 10 mrd that was not counted										
27	-	10% OPEX növekedést hoz a bankra, komplexitast is novel. Run the bank koltseget noveli ezeket nehez utanna kontrollalni.											
28	-	projects Ami mar benn van azt fenn kell tartani, egy stressz gelyzetben nem fenntarthato, nem kellene tovabb epiteni, hanem az	Running projects needs to be kept running. In a stressed situation this cannot be maintained, they should not be kept alive, but the budget reallocated.										
29	-	a budgetot fel kellene szabaditani es osszevonni. Össze kellene voni a budgetot					Extra funds for incentives						
30	-	3 honap nem rossz idoszakosan emelni kellene,	3 month bonus is not bad, we need discretional				Pool	Managerial flexibility					
31	-	a legjobban fizetett embereim vannak a piacnak a kozepen	My best paid men are the middle of the market										
32	-	meg kell lenni az objektivitasnak, midnenkeppen vissza kell vezetni.	should maintain objectiveitiy										
33	-	soft KPI-ok vannak	soft KPIs exists					Managerial flexibility					
34	-	a pool megoldas csak akkor ha van plussz penz amit	Pool is good if there is money to be distributed					Managerial flexibility					

ITD_GM_M_CG

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
Incentive type								

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	Process	jobb lenne hamarabb csinalni a celmegallpitast. Ha megtudunk akkor meghatarozzuk, egy evre elore. Az elet valtozik es ezert csokken a jelentősége annak, hogy mit terveztunk be. Az elet valtozik masok lesznek a sulyok, midnenki tudomasul veszi hgoy masok lettek afontos dolgok. Kotunk egy komprisszumot hogy legyen 100%, jobb lenne lekovetni es nem ragaszkodni az eredeti celokhoz	We would need to set objectives earlier. If we know we should set it one year ahead. Life is changing and priorities are changing. There is no meaining of the old goals anymore. Everbody understand this and we make compromises to have 100%. It would be better to change goals and not stick to old goals.			Slow process, annual objecvies	Faster process, flexible obejctives				PM system setup	Process	
2	-	A stratgiai celokkal egyet tudok erteni es azonosulni ez nem befolyásolja alapvetően az egesyet, az lenne a legjobb az utolso munkatarsig legyen rahatasa	I agree with strategic objecitves. This does notinfluce pm, but it would be better if employee could influence					Empoyee influence on delivery	Employee Influence				Employee influence on objectives
3	-	szoktunk figyelni hogy ne konnyen tlejesitheto celokat rakjank be. Cascading lebontas van. Kozponti divizios dolog van, a vezetoi retegig vegig van vezetve, KPI-ok budget tartás, le van osztva foosztalyokra.	I pay attention not to have easy goals. We cascade goals. Centeal division goals are followed down to lower management layer and divided to departments		Challenging objectives								
4	-	a sajaot ugy szokta csinalni hogy a teljes igazgatosagot lefedje, jelenleg top down.	Make own goals to cover all responsibility, top down										
5	Measurements, SL	tobb KPI-t kell belerakni, SLA tartas, ezt erositeni kellene. A kompetenciak a leglazabbak, midnenmghatarozas alapjan nincs sulya. Ha rendszeres 360 fokos felmeres lenne, mert akkor jobban lehetne ertekelni. Nagyon erzesre megy. Valamilyen teszt alapjan lenne ez kitoltve,	Need to put in more KPIS, SLA should be strenghten. Competencies are the most easiest there is no weight to it. If we had 360 valuation we could evaluate better. Currently it is just feeling, it could be filled out based on some kind of test.			Competencies	Need more KPIs, 360	Competency objectives				Measurements, SL	Cannot be specific
6	-	van negyedeves felulvizsgalat a budgetnak , kpi-oknak. Nincsennek lebontva kisebb celokra de azzal	budget and KPIs is reviewed quaterly. It is not divided to smaller goals but they focus always on the		Quaterly review			Lenght of objectives					Length of objectives too long
7	-	ugy vannak megfogalmazva, hogy lehessen alkalmazkodni pl a mindenkori projekt terv szerint. Akkor ennek megfeleloen ha valtozik akkor tudjuk valtoztatni.	Goals are formulated that it could be used for all project, so we can change it when things change		Flexibility			Managerial flexibility					Type of objectives to adjust to specific projects
8	-	legalabb egyszer leulunk és ertekelem a vezetoket e munka es a teljesitett munka alapjan, reszben felel meg a feladatoknak. Megrendeloi kapcsolatok, egyuttmukodes, a terult teljesitmeny globalisan. Nem azt veszem elo amikor ertekelek.	At leaset ones we sit down and I evaluate people based on the work and tasks, relationships, cooperation and performance globally. Not goals are discussed when I evaluate.		Performance evaluation								
9	-												
10	Payment structure	a mozgo aranya nagyobb mint a tobbi helyen, ezt meg volt valtoztatva. Volt eddig egy par beepites.	Portion of variable payment is higher than in other place. It has been changed a few times to build variable into base pay.				Reduce varialbe				PM system setup	Payment structure	
11	-	a havi fizetes lathato resze, nem nagyon figyelnek mert altalaban meg van.	Bonus is sizeable compared to base pay. The y don't pay attention because is usually paid out.			Motivation							
12	-	A sf miatt egységesebb, volt benne haladás.	SF makes process standardized, there is a progress		system								
13	-	nem egyszerű a SF nehezen érthető, mikor mit kell csinálni. Amentes gombra mindenkeppen klikkeljen ra ketszer.	SF is not simple, difficult to understand. Saving bottom should be clicked twice			Complex							
14	-	jelneleg a fizetessel van differencialas	Currently base pay is used to differentiate			Differentiation with salary		Other tools					
15	-	a kiertekelesnel mar nincs jelentosege azoknak a feladatoknak amelyeket ev elejen kituztunk, **SajaT: legyen az sMS feladat benne, idokozi feladatok negyedevente, evente ertekeles**	at the evaluation goals are not meainingfull that were set at the beginning of the year.			Objectives are too long	Quaterly	Lenght of objectives					Length of objectives too long
16	-	alapvetoen megfelelo az osztonzés aránya	Ratio fo bonus is good		Variable portion								
17	-	a normal eloszlas nem ,de a jol teljesitok kiemelese, mas a feladat, mas a teljesitmeny midnenkinek van extra feladata	Normal distribution is not supported, but overperformers should be differentiated										
18	-	jobb lenne ha pool lenne az ember ugy erzi hogy elveszti azt a penzt. Nagyon nagy problemat jelent,	Pool would be better, because the money taken away would not be lost. It is a big problem				Pool	Managerial flexibility					

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
Incentive type								

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	Organization level	nehéz smart mutatókat meghatározni, koordinációs feladatok, inkáb szubjektiven értékelés van. Kb szsmsz feladatok, es ennek van értékelése	difficult to set goals, it is rather coordination. We would need subjective evaluation.			SMARTness		Type of tasks	Type of tasks		Taskprofile	Organization level	Difficult to create smart objectives for certain type of tasks
2	-	a struktúra megfelelo, a 100%-100% okoz gondot.	Structure is good,		Structure								
3	-	a rednszer sokat segit a struktúra felallitasaban	System helps a lot to set structures		System								
4	-	napi visszajelzés van mivel kicsi a terület folyamatos	Daily feedback is given becaise the area is small		Daily feedback								
5	-	eddig többnyire én értékeltem, kiprobaltam amit mondtak, onertekelest adjon a kollega, senki sem volt hajlando,	I used to evaluate. I tried what it was said to have self evaliation, nobody wanted		training,								
6	Employee expectation	kellene kommunikalni, hogy a 6-os alegjobb es azt kellene tudatositani, hogy nem a 6-os a jó. Ha negyest adok akkor megsertodnek, ebben sok kommunikacio kellene, mert sertesnek veszi	It would need to communicate that 6 is the best but not only 6 is good. If I give 4 they feel ... need a lot of communication			Scale		Employee expections vs scale			Conflict avoidance	Employee expectation	Employee expectation
7	-	volt olyan vezeto aki vegig behuzta magat 6-osra. Ha olyan ev volt amikor nem volt elvenni, mert megszokta hogy tobbet kapott.	There were somebody who give 6 to all.			Self evaluation		Employee expections					
8	Training	egyéb eszközök vannak az osztonzésre: oktatások, továbbképzés, tehetségprogram, jutalomudulesek, ezert nem fontos a celok precizitasa	There are other tools for incentives such as training, programs, vacations, so I don't bother with specific goals.		Other tools	Motivation		Other tools	Other PM tools		Use of PM alternative	Training	Other tools for motivation
9	-	jó volt az oktatás, az nagyon hasznos volt. Egy napont keresztül tartott, nagyon jó volt, hogyna	Training was good and usefull. It was one day, very good.		raining								
10	-	excelben egyben lehetett latni, itt nem lehet egyben latni, 10 oldalas nehez atlatni a strukturat.	In excell we could see all together, here is not the case. 10 pages are difficult to review			Complexity							
11	-	itt nincs kulonbseg tetel, kicsi a terulet, nem lehet, az IT-n 40 emberrel konnyu volt megcsinalni	There is no differentiation, it is a small area. In IT with 40 people it was easy to do										
12	-	nem volt igaszságos hogy nem adtak fizetésemelést amikor fixesitettek	It was not fair that no salary increase was given when bonus was moved to base pay										
13	-	az idozitesek, nincs naptar, a kommunikacio nem egyezik a rendszerrel, a menetrend nagyon zavaro, miert kell fizikailag alairni, miert kell papirbol	There is no calendar, communication does not correspond to the system. Scheduling is confusing, why does it need to be signed physically on paper			Administration	Published calendar						
14	-	megfelelp a jelenlegi arany	Current bonus ratio is fine										

ITD_DH_M_HV

Project	
Division	
Organisation	
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Position	
Date	

Headcount								
Incentive type								

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	Changing environment	projektvezetoi standard cel van: 3 tetel van, nincsennek konkert celok vannak meghatározva, gyakran valtozik a helyzet es akkor nem lehet kontet milestont alkalmazni. Altalanos elvaras fogalmazunk meg. Mindenkinek ua a celkituzése.	There standard objectives for PM. 3 items, there are no concret goals, because situation changes often and then it would not be possible to use milestones. General goals are defined. Everybody has the same goal.			Obejctives are changing		Lenght of objectives	Type of objectives		Desire to maintain flexibility	Changing environment	type of tasks
2	Influence	mumkodik a struktúra, nincs rahatas a banki mutatora	The structure works, we don't have influence on bank KPIs		Structure	Employee influence	Delete strategic objectives	Employee influence			Desire to maintain flexibility	Influence	
3	-	midnen heten van 1o1- folyamatos feedback van.	There is a 1-on-1 every week		1on1,								
4	-	formális értékelés kétszer van egy éveben. Tenyleges indoklas van a sf-ben es meg van beszélgetés van	Formal evaluation are twice a year. The real explanation is in SF and we have discussion										
5	Employee expectation	hacsak nincs nagyobb problema az emberek megkapjak a penzt. Nem biztos hogy ertelme tobb energiat beletenni.	If there is not real bigger problem people get their money. I am not sure more effort is needed			Incentive power, motivation		Employee expectation			Conflict avoidance	Employee expectation	Employee expectation and other tools of motivation
6	Payment structure	1 honapot fixesitettek, egy kifizetes van mar csak. Aki belep annak baj hogy 1,5 ev mulva fog penzt latni az tavolinak tunik. 3 evvel ezelott volt egy elonye, mert masok nem fizettek bonuszt, nincs mar differencia.	They have fixed one monthly payment, there is only one payment remaining. The problem is that somebody joins she sees bonus payment only 1,5 years from now. 3 years age this one had an advantage because other employers did not pay bonus. There is no advantage reamined			Delayed process		Compensation structure			PM system setup	Payment structure	Compensation structure and level - if low employee expect payment
7	-	ez az arany ok	The ratio is ok										
8	-	ennek semmi jelentősege, ha elmesz akkor is utánad dobják. Kiszamithato , igy is lehet.	When somebody leaves the bonus is paid out.			Payment to people leaving		Fairness					
9	-	a teljesitményt nem nagyon méri a rendszer, gyulolktem a normál gorbet. Mindenaron a legrosszbbat kell kiosztani. Anormál értékelés folyamataban a tlejesitmeny nem jelenik meg.	Performance is not really measured in this system, I hated normal distribution. The worst had to be selected. In the normal evaluation process, performance is not included										
10	-	akik egyutt dolgoztak, akkor forumok dontottek 6-10 vezeto osszesitett velemenye dontott	When we worked together, committies have decided, 6-7 managers joint opinion decided										
11	-	nincs nagy presztizse, ez egy formalitas volt.				Formality							
12	-	a kulonbsegtetelnek van hatas de nem biztos hogy anyagiakban jelenljen meg.	Differentiation has impact but it does not show in money.			Employee expectation							
13	-	radikalas megreformalas eseten sem novekedne a teljesitmeny, nem ez fogja megoldani. Nem ettol fogjak a valtozast szeretni az emberek.	Even in radical reform, performance would not increase. This would not solve it. Because of it, still people still would not like chanes					Culture of company					
14	salary increase	a berekben teszek inkabb kulonbseget a teljesitmenyek kozott, valamennyire a beremeles van felhasznalva. A standard beremeles nem erre van de a specialis keretek vannak igyy felhasznalva.	I make a difference in salaries based on performance, salary increase is used for this. Standard salary increase is not enough for this, but there are special pools used for this		Other tools, salary increase			Other tools of incenties	Other PM tools		Use of PM alternative	salary increase	Other tools of incentives, motivation
15	-	aranyokon nem valtoztatott	Ratios I would not changes										

ITD_DI_M_KD

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
Incentive type	mindketto							

				Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	-	nem a bau hanem azon felül van különben nem lenne érdekes, nem azért fizetünk plusz pénzt amit kell csinálni.	Not the bau but everything beyond is interesting, otherwise it would not be interesting. We don't pay extra money for things that needs to be done		pay for extra work								
2	Number of objectives	egyeni mutatokban, sok celt kell meghatározni. Nekem sokszor eleg lenne 1 célfeladat. Ha tul sok van akkor mar nehez a fokuszban tartani es nehez megfeleloen ertekelni a dolgozokat	We need to put many tasks into the objectives. Many times it would be enough to have only 1 objectives. If we have too many it is difficult to keep them all in focus and difficult to evaluate things			Too many objectives		Too many objectives			PM system setup	Number of objectives	Too many objectives reduces manageral flexibility
3	-	kompetenciákat nem szoktam használni. Azért nem szoktam használni mert kellen egy kompetencia riport ami alapján le lehetne mérni	I don't use competencies, because I would need a competency riport in order to measure it			Competencies							
4	-	pl kommunikációs képesség, nem tartom célfeladatnak, nem tartom odavalónak ahol a bonuszt fizetjuk ki.	E.g. communication skill, I don't think it is a goal, I don't think it belongs where bonus is paid										
5	-	csak két tipusu célt használnék, közösen át akarjuk beszélni, hogy mire fogunk lőni. Számszaki célok vannak, de majd miodositani kellene	I would use two types of goals. Together we discuss our goals. Numerical objectives we have but it will need to be changes				Fewer objectives						
6	-	napi szinten van visszajelzés, havi szinten van 1o1. de egyébként egy helyen vagyunk.	I have feedback daily, monthly 1-on-1 we are in the same location		1on1,								
7	-	a logikai mutatoknel a feleves ertekeleskor csak annyit irunk hogy folyamatra. A visszajelzés rendben van, voltunk tanfolyamon is. Rövidek ezek az értékeléselk. 100% lejjeb nem adtam, de feljebb is csak ritkán. Volt olyan is hogy valaki rosszabbul ertekelte magat es vissza kellett huzni	Logical KPIs at half year evaluation we only write in progress. Feedback is ok, we have attended trainings. Evaluations are short. I did not give less then 100%, but seldom gave more than 100%. We had cases when people rated themselves worse and we had to correct back		Training								
8	Employee expectation	amikor felvettuk oket, akkor elmondtuk nekik, hogy hogy mukodik a rendszer. Nem volt még olyan hogy kevés lenne, az **OTP magasat fizet. Ennek orulok, az OTP megsporolja a takarekossági szenvedést-**	When we hired people we told them how the system works. We had no case that it wasn't enough, company pays well. I am happy that the bank don't do the savings exercise			Expected payout		Employee expectation			Conflict avoidance	Employee expectation	Employee expectation
9	-	most volt valtozas a %-ban, nem volt jelentőseége	Bonus % has changed, but it did not make a difference										
10	layoffs	egyik emberrel sinkcs kulonosebb problema,	I have no specific issue with anybody, otherwise I					Other tools			Use of PM alternative	layoffs	Other tools of
11	-	nagyonbecsülve használtam a célkiirásokat, sikerült, nem sikerült, stb.	I only estimated goals, made it or not made it										
12	-	amikor részletekbe belementünk nehéz volt leszállítani, idén sokkal egyszerűbben csináljuk, csak altalanos celokat irok be	When we went into details, it was difficult to deliver, this year we make it simpler I only use generic goals	It seems that generic goals are used to save the pain and time for managers									
13	-	kihajton belőlük azt hogy ne kelljen leértékelni.	I make sure they deliver, so I don't have to downgrade them										
14	-	van diszkrecionalis az eleg. Ez érzékeny csak neki megy.	We have discretional. That is enough			diszkrecionális,							
15	-	nem szabad megnehezíteni az elérést.	We should not make it difficult to achieve goals			Need to take objectives seriously		Culture					
16	Dependence	olyan celokat kell megfogalmazni amit egyénileg meg tudsz csinalni mert masoknak nincsennek benne ezek a celok	We only need goals that can be delivered individually, because others don't have the same goal		Icnetive power of system						Desire to maintain flexibility	Dependence	Type of objectives, influence
17	Performance	celfeladatot komolynan veszik	People take goals seriously		Icnetive power of system						Result	Performance	
18	-	akkor veszik komolyan ha benne van a KPI-ok kozott. .	It is only taken seriously if its in the KPIS		Icnetive power of system								

ITD_DH_M_GP

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount							
Incentive type	mindketto						

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	Transparency	Ge ben szocializálodtam, bevezettek a sf rendszert, egyáltalán nem müködik. A céljaink a cég céljaibókl vezetődjenek le., midnenki ebből kapja célját. Nem látszik, hogy milyen összefüggésben van mivel. **Ezek nem transzparensek, nem tudjuk egymás céljait. Ez lehet oka hogy nem érünk el semmit mert midnenki másfelé huzza szerkeret., soka nem volt**	Objectives are not tranparent, we don't know each others objectives. Maybe this is why we cannot achieve things. Transparency would also increase specificity because everybody would see it.			Transparencia	Publish objectives	Transparency on quality			PM system setup	Transparency	Transparency of objectives influence type of objectives and influence of other people
2	Beliefs	Soka nem volt megbeszélve, rendesen kiértékelve	Goals were never discussed and correclty evaluated								Goal orientation of manager	Beliefs	
3	Influence	Nincs ráhatásom a stratégiai célra, ezert probalok nem ilyen celokat adni vagy kevesbe specifickusan megfogalmazni	I have no influence on strategic goals, I try not to give such goals or be less specific			Strategic objectives	Delete strategic objectives	Employee impact on objectives			Desire to maintain flexibility	Influence	Influence on objectives
4	-	Legyen olyen megfogalmazás ami mögé oda lehet állni.	I need a wording that I can represent										
5	-	ha az ember attol fel hogy elveszik a penz akkor elveszti az erejét	If somebody if afraid of loosing money they loose power			Empooyee expectation		Employee expection					
6	-	sima vektor is megfelelne az értékeéshez.	Normal vector would be enough for evaluation										
7	layoffs	egy ido utan nincs rosszul teljesito mert akkor lecserelem, ezert lenyegtelen vegul is a celok	After a while there is no bad performer, because I would replace them. Goals are meaningless then					Other tools of motivation			Use of PM alternative	layoffs	Other tools of motivation
8	-	nem volt visszajelzés személyesen, volt egy email váltás a célok kitűzésekor	I had no personal feedback, only emails during setting goals			Feedback							
9	-	nincs 1o1 a fonokevel	There is no 1-omn-1			1on1		Managers dont get feedback, managerial role modelling					
10	-	az ember az alapbérért jon ide dolgozni, a bonus az extra teljesitmenyert jar, ez jutalomken kell ratekinteni	people come to work for base salary, bonus is for extra performance. This is a reward					Employee expectaiton					
11	-	kézzel fogható csoportcélok lennének ebből levezetnénk az egéynieket.	We need concrete team objectives, than I would define individual ones			Team objectives							
12	-	erre épült értékelés lenne. A strategiai céloknak semmi ertelme sincs.	Strategic goals make no sense			Stratgic objectives	Delete strategic objective						Influence on objectives
13	-	sajat maganek ki tud tuzni celkokat, de et egyéni clélok .	Everybody could define goals for themselves.										
14	-	pl a banki nyujthat szolgálatatés a leányoknak,	E.g. the bank can provide service to subs										
15	-	**hatékonyság növelési célok meghatározása**	**We need performance or growth objectives**			Efficiency objectives							
16	Fairness to employees	**az otp legnagyobb atka hogy mindig nyereséges és nincs rákényszeritve arra,hogy hatékony legyen.**	**Biggest issue of the bank that it is very profitable and we are not forced to be efficient**								Desire to maintain flexibility	Fairness to employees	

ITD_DH_M_GP

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
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	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	-	a struktúra rendben van	Structure is fine		Strcuture								
2	-	nagy asulya az általános célkizűzések között. Stratégiai célok	General goals have large weight (strategic objectives)			Strategic objectives		General objectives					Type of objectives - general, no influence
3	-	minnél direktebb legyen a célkitűzés, sokkal jobban érdekel a konkrét célok.	Goals should be more direct, concreate objectives are more interesting				Direct, measureable objectvies						
4	-	az egyéni											
5	-	a promocio fugg attol hogy mi az ertekeles, a citynel fontos volt a performance evaluation	Promotion depends on evaluation,at city we had performance evaluation										
6	-	vezetőket kell motiválni, ennek tradicióvá kell hogy válljon	Managers need to be motivated, this need to become a tradition										
7	-	anyagilag nagy kulonbseget kellene képezni hogy legyen kulonbsegtetel. Nem a penz hajtotta az embert, Ha tudom, hogy ezt komoylan veszi a ceg	We need big financial differenciation. We are not motivated by money.										
8	-	más cégeknél nem érte el az összegeket amely érdekesség tesyiuk	Other companies It did not reach the amoiunt to make it interesting										
9	Compensation level	jelenlegi rendszerben a bonusz be van épülve a fizetésbe. Mindig adott volt. Konoly célok voltak de ezek mindig tlejesültek es megkaptam a 100% jutalmat. Ez standard nem lehet plus bonus nélkül változtatni. Az lenne motivalo ha ezen felül kapnák plussz pénzt. Ugy gondolom az OTP-nel a menedzserek hajtják magukat.	Current system, bonus is built into the salary. It was always given. There were serious goals and they were always paid 100%. This is the standard, cannot be changed without extra bonus. It would be motivationg, if we allocate money above that. I think at the bank managers really work			Employee expectation		Employee expectation			Conflict avoidance	Compensation level	Employee expectation of payout because of level and structure of the compensation
10	Compensation level	amikor idejottem a fizetések magasabbak voltak. 4 éve ügyvezető igazgatóként érkeztem, azota a piacon az arányok megváltoztak	When I came salaries were higher. 4 years ago I have started as GM, since then market ratios have changed								Conflict avoidance	Compensation level	
11	-	féléves eltolás nagyon rossza	Half a year delay is really bad			Process delays							
12	-	az arány rendben van.	Ratios are ok										
13	-	a PM akkor rmüködött ha komolyan van csinálva. Évek vagy évtizedek ota müködö folyamat volt, nem volt akkor bonus inkabb a promocioban volt jelentosége. Nem a havi plus penz fontos, hanem a karrierpalya.	PM works if its taken serously. Since years or decade that proces had been working and bonus makes a difference in promotion. Not the money is important but the carrier					Employee expectation, culture					Other tools of employee motivation

ITD_DH_F_DJ

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount			
Incentive type			

				Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
	Dependence	nehez olyan kpi.okat meghatarozni ami visszamerheto. A munka nagyon fugg az elokeszito terulettol valamint az outsource szalliuto minoségétol. Ez befolyasolja a teljesitmenyeket.	It is difficult to define KPI that could be meaured. Work depends on the preparation ares, also from outsourced supplier. This influences performance			Measurable		Type of work, objectives			Desire to maintain flexibility	Dependence	Influence on delivery
1	-	az alkalmazasuzemeltetes visszakerult az itfi re. Azokat a rendszerleallasokat amelyek nem tervezettek, azt nem tekinthetem az o teljesitmenyenek,	Application operation went back to develpoment. Those system stops that are not planned, I would not see as performance					Identifying whose performance was					Influence on delivery
2	Measurements, SL	a hibabejelentesek lehet egy exact meroszam, a snow.ban benne van hibabejelentést. Ezt nem lehet vegigelemezni.	Error reports could be exact measurement, it is in SNOW. This could be analysied									Measurements, SL	
3	-	a kiemelt fokuszu feladatok mindig ki vannak irva, az befolyasolja a jutalmazast. A banki szinten fontos feladatok szerepelnek a celkiirásokban	We have special focus areas and it influecnes performance. At bank level important taks are included in the goals.		Important objectives are included								
4	-	A munkavegzes fegyelmezettsegere vonatkozo kiirasok vannak. PI eszkozok fegyelmezett használata létkérdés. PPM használatának fegyelemét, látni kell portfoliot, feladatokat, JIRA time sheet-elés. Ezen kivul a szabályoknak megfelelő munkavégzés. dokumentumok előállítása. Kompetenciák hogy kinek hova kell fejlődni. Ezek persze nem SMART celok	I have requirements for work adherence. E.g. using company assets, usage of PPM... and other but these are not smart goals of cource		Other factors, competencies			Not objectives are importante, but competencies					Managerial felxibility to evaulate
5	-	félévente van értékelés	Every half a year there is evaluation		Bi annual feedback								
6	Compensation level	nem lehet differenciálni, nincs ösztönző ereje. Olyan pénzösszeg kellene amely nagyobb a havi fizetésnél-. Akkor utdok differencálni amikor megkapon olyan emberre is akit nem akarok jutalmazni. Ezt az osszeget most elvarjak az emberek es nehez ezert megfelelo celokat allitani	We cannot differnciate it has no power. I would need such an amount that is bigger than the monthly salary. I can differenciate when I get bonus for those people that I don't want to reward. This amount is expected by people and that is why it is difficult to set proper objectives			Differentiation					Conflict avoidance	Compensation level	Employee expecration
7	-	Onnan indulunk ki hogy 100% 90% jutalom jut. A maradékot szétosztom a területek között a kiugró teljestmények elismerésére	If we set 100% performacne to 90% bonus. Remainder would be distributed for reqrding expceptional performacne			Differentiation							
8	-	mindig leülök a vezetőkkel amikor értéekelem az	I alswys sit down with managers to evaluate		Feedback								
9	Compensation level	a bérek nagyon elmendtek az otp helyzettol. A piacc elmenk mellettunk, ezert ki kell fizetni a jutalmat	Salaries are distanced from the market situation. Makret went by and we need to pay bonus out			Salaries are legging market		Employee salary expectation			Conflict avoidance	Compensation level	Level of compensation
10	-	jol lathato osszeggel lehetne ertekelni a teljesitmenyt. Mindig ugyanytr a két embert nem lehet ösztönözni	We need a visible amount to incentivise performacne. I cannot reward always the same people										
11	-	vezetőknek nincs inflacip kozeti fizetesemelést	Managers don't have above inflatiuon salary increase				Salary icnerase						
12	-	6 éven keresztől nem kaptan nem kaptam fizetesemelést	Over 6 year I did not receive salary increase			Salary level	Salary icnerase						
13	-	tetszik a rendszer, év közben is vissza lehet jelezni	I like the system that mduring the yeat I can give feedback		System								
14	-	nem szeretné a maximum eltorleset zaz elmélettel egyetért, de olyan vezetők vannak akikkel maximálisan egyetért. Jelenleg nem élne vele, de a rendszer tetszene. MRP ellenőrzini kell	I don't want to abolish maximum.										

ITD_DH_F_HB

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
Incentive type	jutalmasok							

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round			
	Final Concept	**Notes**	**English quotes/notes**	**Field Notes**	**Coded Present - Good**	**Coded Present - not good**	**Coded Improvements**	**Selectiv coding - reasons**	**Concepts1**	**Concept2**	**Concepts1**	**Concepts2**		
1	-	**Jó lenne egy iránymutatás hogy minek kell**	**it would be great to get guidance on what shuold**				KPI training	Company expection						
2	Transparency	lehetne a területek között finomitani, azert hogy kozos celokat kozosen vigyuk	We need to refine objectives together for joint tasks			Comparison, transparency		Transparency, calibration			PM system setup	Transparency		
3	-	minden határidőben kapnak visszajelzést, nem csak	People get feedback at eveary milestone, not just											
4	-	differenciáltan kell elosztani.	Need to distribute differenciated				More differenciation							
5	-	ha valaki nem kapja meg azt indokolni kell, mar olyan csapattal dolgozok akiknel ez nem fordul elő	If somebody do not receive we need to explain it when somebody is working with the team it does not happen											
6	-	jó lenne valami extra 10% amit fel lehetne használni	It would be great to have an extra 10% to reward				Extra pool	Employee expectation						
7	-	az arányok rendben vannak	ratios are ok		Variable pay									
8	Team spirit	számit rá hogy meg fogja kapni ha nem kapja meg akkor sértődött lesz fél éven keresztűl, ezert sem tudom leertekelni az embereket. Ha tul konkretak a celok akkor nincs mozgasterem	Everybody expects they would receive it, if did not he was pissed for 6 months. I can devalua people, if goals are concreate I have no room for manuvering			Employee expectation		Employee expectation			Conflict avoidance	Team spirit	Expectation of payout, therefore no specific objectives
9	-	ha valakit felveszunk akkor ugy mondjuk hogy jar. Gábor kimondottan kéri hogy legyen differenciálás. Azzal szoktak játszani ha marad	When we hire somebody we tell it should be paid. Gabor is specifically asking for differentiation, if remains an amount we pay											
10	Compensation level	nagyon el van maradva a kifizetés a valos	Salaries are behind real performance								Conflict avoidance	Compensation level		
11	-	jó hoy össze van fogva és tudunk beszélgetni a kollegákkal beszélgetni.	Coordinated well , we have good discussion with people											
12	-	**nincs összehanfolva a bérkifizetés és a beszélgetés**	payout and discussion is not coordinated			Process delay	Process improvement							
13	-	a jubileumi bonuszok fontosak, azt is lehet hivatalosan kiadni. Ha nagyobb projekt van annak lezárásaklnt a napi munka mellett. Gyakran ezek fontosabbak mint a rendes bonusz mert rovidebb tavu konkret feladatokhoz lehet kotni	jubileum bonus are important. If we have bigger project. Often these are important than bonus because it could be linked to short term goals.		Jubileum bonus			Other tools						Uses other tools because of the length of objectives

ITD_DH_F_TS

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
Incentive type								

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	-	divizió vezető célok vannak szétosztva	division heads goals are distributed		Cascading objectives								
2	-	vannak főosztélynak és egxyéni celok	There are department and individual goals		Team and individual								
3	-	nem rossz a strategia celok mert ugy erzi hogy hozzajarul a celokhoz	Stratgic goals are not bad, because people feel they contribute		Strategic objectev								
4	-	főbb feladatokat amiket tervezünk idén, standard feladatok, általános célok vannak meghatározva, igénykezelő tevékenység ellátáse	the main objectives, standard goals, general goals,										
5	-												
6	-	Nincs a hivatalos ciklus közötti visszamérés,	There are not evlauation and measurement between			No frequent feedback							
7	-	néha rá kell nézni hogy hogyan haladunk a feladatokkal	Sometimes we need to check how we progress										
8	-	féléves visszajelzés van.	Bi annual feedback		Bi annual feedback								
9	-	jó az arány nem kellene rajta változtatni	ratios are ok no need to change		Portion of variable								
10	-	mindenki 100%-ot akar, aki rossz az amugy is kap visszajelzést	Everybody wants 100%,those who are bad would get feedback anyway			Employee expectation		Employee expectation					
11	-	a haranggörbe nem motiváló	Normal distribution is not motivating										
12	-	90% legyen a 100%.akkor lehetne adni.	90% could 100% than we would be able to give				Scaling 90%						
13	-	sokan kijátszották mert a kezdőknek adták a rossz értékelést.	Many managers played the system because they give low scores to beginners			Cheating the system							
14	-	a rednszer nem felhasználóbarát, keresni, folyamat lépés, hol nyomjak rá, célok véglegesítése.	System is user friendly. Search, process stop			System							
15	-	nem alkalmazném a haranggörbétnincsennek különbségek az emberek között.	I would not use normal distribution										

ITD_DH_M_VB

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
Incentive type								

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	-	Lehet értelmes célokat meghatározni, vannak értékelhető célok, amelyeket ki lehet jelölni. A szubjektiv célok is fontosak	We could define good goals, there are goals that could be evaluatio. Subjective goals are important					Need subjective objectives					Need subjective objectives, managerial flexibility
2	Changing environment	sok olyan celt határoztunk meg amit nem lehet értékelni, mert változtak a prioritások és acélok, ugy kell meghatározni a célokat hogy ki is lehessen értékelni. Betonbiztos dolkokat tesszük meg célnak	We have many goals that could not be measured, because priorities are changing. Goals should be defined that it could be evaluated. We define 100% sure things to goals					Terms of objectives	type of objectives		Desire to maintain flexibility	Changing environment	Type and term of tasks/bojectives
3	Length of objectives	sokkal kisebb távon kellene gondolkodni es rovidebb célokat kijelölni, nagyon időigényes, nem fogja tudni, raszanni nedyedevente a harom hetet amit szukséges	We should think shorter timeframe and shorter term goals should be defined. It takes a lot fo time and people would not spend the time every 3 week a quarter what is needed				Shorter objectives	Too long terms	type of objectives		Desire to maintain flexibility	Length of objectives	Terms of objectives
4	-	célok strukturája megfelelő - a kompetenciák nem annyira használható - túl sok	Structure of goals are good , competencies are not good		Structure	Competencies							
5	-	segitség kellene a célok megállapításához	We need help to defnie goals				Need support	Managerial knowledge and experience	Managerial knowledge				Managerial knowledge
6	-	ezen nem kell változtatni, a skála nem volt tiszta és a dolgozók félreértették. Az kérdés hogy midnen	scale was not clear, people misunderstood it. Quastion that every are would use it similarly			Scale could be misunderstood							
7	-	differenciálás van	We have differentiation		Differentiation								
8	-	100% a 90% és a fennmaradó rész van elosztva, nem fognak kijönni túl nagy különbségek. Kifejezetten üzenünk vele	100% and 90% payout would not result in big differnce, but we would send a message				100% = 90%,						
9	-	hasznos a sf bevezetése, visszajelzés mindig van de igy	SF was usefull, feedback always have, trainings are		system								
10	-												
11	-	nincs értelme az eloszlás bevezetésénekj	It does not make sense to introduce distribution										
12	-	a premizáltak vezetői ne, úgy látják a történetet mint a jutalmasoknál.											

ITD_DH_M_NP

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount	25direkt, összesen 30 ember
Incentive type	vegyes

	Final Concept	Notes	English quotes/notes	Field Notes	Open coding: Coded Present - Good	Open coding: Coded Present - not good	Open coding: Coded Improvements	Selective coding: Selectiv coding - reasons	Theoretical - First Round: Concepts1	Theoretical - First Round: Concept2	Theoretical - Second round: Concepts1	Theoretical - Second round: Concepts2	
1	Task type	a sf valamilyen logikaval gondolkodik de nem mindenkire illik ra. A fejlesztőnek célfeladatot nem könnyű dolog. 30-40 fejlesztésen dolgozik, ezt nem lehet lekövetni. Egy java fejlesztonel ezek nem alkalmazhatóal ide valami mashogy kell megfogni. Pl volt kulso belso fejlesztes, osszfejlesztésnek 25% belsőből legyen megvalositani.	SF thinks with a logic that does not fit everybody. To give a goal to a developer is not easy. They work on 30-40 development, that cannot be followed. With a JAVA developer it could not be used, it should be defined differently.					too complex and many task, difficult to set objectives	type of objectives		Taskprofile	Task type	Type of positions and task influences specificity
2	Task type	operativabb munkát végzőknek még nehetebb a feladatuk. Pl bejovosnatt taket kezelése	People working in operations it is even more difficult								Taskprofile	Task type	Type of positions and task influences specificity
3	Measurements, SL	a munkavallalai oldalnak is nehez ezt megitalni. A minosegi mutatokat nehez ebben belerakni.	It is difficult to evaluate, quality KPIs are difficult to include					Difficulty to define quality obejctives				Measurements, SL	
4	Type of objectives	onfejlesztesre nem irnak ki kollegak mert nem add hozzá az értékeléshet	Self development is not included because it does not end with thoa \\			Few goals for self improvement					Taskprofile	Type of objectives	
5	-	az értékelések visszakötödnek erre, mert a célokon	Evaluation are linked back because they are bosed										
6	-	van különbségtétel, de általában használ különbségtéeté	There is differentiation		Differentiation								
7	-	Az önértékelésben bátranbeirják a fülülteljesítést	Employees are easyle defined deliver and products			Self evalution is overrating		Self evaluation	outcome				Self evaluation is not correct because the objectives are not specific
8	-	valaminak nagyon rossznak kell lenni, hogy ne jojjon	Ther should something very bad happen if its not			Expected 100%		Employee expectation					Employee expectation
9	-	a rendszer nagyon nagy segitseg	System is big help		system								
10	Employee expectation	mindenki fixnek érzik a jutalmat	Everybody think bonus is fixed			expected payment		Employee expectation			Conflict avoidance	Employee expectation	Employee expectation
11	-	nem tudjuk a tobbet teljesito kollegát csak valakinek a terhere	We cannot incentives overperformers, only on the expense of other colleguaes			Differentiation is not possible							
12	Company culture and communication	**a kommunikációs része hiányzik , nicns elismertve renddszer modon. Csak megjelenik a pénz de nincs papír se. Jo lenne hogy a vezetp irja laéá**	**Communication is missing, there is not performacne evaluation. Money just shows off but there is even a piece of paper. It would be great to be signed by manager**			Communication		Company communication defines company culture and employee expectation			Conflict avoidance	Company culture and communication	
13	-	. Kellene valami elismeres resze, ne degradaljuk le a jutalmat.	We would need to recognition but not to downgreade mon				Extra pool						
14	Company culture and communication	van olyana projekt ad bonust a dogooknak. Splitka jutalom kiosztása, **semmilyen kommunikáció nélkül ami nem megfelelő semmi köszönet papiron, vagy a dolgozok, vezetok megkoszonhettek volna.**	Ther was project bonus to employees. During xx bonus there was no communication, with no thanks in paper or manager would thank			splitska communication					Conflict avoidance	Company culture and communication	
15	-	a nem várt elismerés mindig jól esik mert nagyon sok energiat forditottak erre.	Unexpected reward is always good, because they spent a lot of energy on this					Unexpected bonus is better					

ITD_GM_M_RZ

Proiect	
Division	
Organisation	
Manager	
Position	
Date	

Headcount	18 TMD lesz később							
Incentive type	többnyire jutalmas							

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	**Notes**	**English quotes/notes**	**Field Notes**	**Coded Present - Good**	**Coded Present - not good**	**Coded Improvements**	**Selectiv coding - reasons**	**Concepts1**	**Concept2**	**Concepts1**	**Concepts2**	
1	Length of objectives	az éves célok már nem alkalmazható negyedéves célokat kellene alkalmazni. Team szintenkellene tartani a celokat.	annual goals cannot be used, we need quaterly goals. Team level woud be good			Annual too long	Shorter objectives	Terms of objectives	type of objectives		Desire to maintain flexibility	Length of objectives	Term of objectives
2	-	az együttműködést kellene erősíteni, a jelenlegi célok erősítik a silosodást..	Cooperation should be improved, current goals promote separation			Cooperation	Transparency	Transparency					Separation of organization
3	-	**olyan célokat kellene ami együttműködésre ösztönzik**	**We need goals to motivate cooperation**										
4	-	még májusban sincsenek meg a stratégiai mutatók. Nem modosítjuk a terveket. Rolling forecastet kellene csinálni	Even in may there are no strategic goals, We cannot change plans, we need rolling forecast			Process too long							
5	-	visszajelzés kulturája nehezen megy, magasabb	Feeback culture is difficult. Higher managers cannot			Culture of feedback		Culture	Managerial goal				
6	-	az emberek nem is tudják mit csinálnak jól csak ha valaki visszamondja	People don't know what they do well unless somebody tells them					Self assessment					Result in problems witg self assessment
7	Employee expectation	a jelenlegi bonusznak mi a celja ,(fizetés kiegeszites)	What is the meaning of the bonus currently? Salary			Expected full payment		Employee expectation	employe eexpectation		Conflict avoidance	Employee	
8	-	nem hozza célját amiért kitalalták, nem szeretnék erre túl sok időt pazarolni mert ennek is meg kell lennie, de figyeljünk arra, hogy senkinek a bonusza ne legyen érintve.	It does not delivery why it was invented, I don't want to waste time on this, it has to be done, but we pay attention that nobodys bonus is really affected			Not motivating		Employee expectation					Employee expectation
9	Experience	GE-ben is volt keresztcélok, azért hogy ne legyen silosak. Teljesen mindegy hogy mi van benne ha a nap vegen nem használjuk	We had cross goals in GE in order to cooperate. It does not matter what s in it if we don't use it				Cross objectives				Goal orientation of manager	Experience	
10	-	beepült a javadalmazásukba, csak egy cash flow kérdés	It s bult into the salary, just a cash flow question					Employee expectation					Employee expectation
11	-	máshol havonta volt forecast a változások miatt.	Other place monthly change in goals because of the forecast changes										

STR_DV_M_BL

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount				
Incentive type	Jutalmas			

				Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	-	Ne eroltessuk a fuggveny szeru kapcsolatot a leányoknál. Magyarokra is igaz. Van egy képlet hogy mennyi a szam es annyi az anyyi , legyenek mutatok, de nincs fuggvenyszeru kapcsolat.	should not enforce, the function type relationship at subs. It is true for Hungary also. If there is a function,and they result in a certain number. We need KPIs but not function relationships			Direct correlation in objectives	Flexibility	Managerial flexibility					Managerial flexibility needed - exact objectives makes evaulation worse
2	Desire to maintain flexibility	A vezeto donthessen, az elosztásban, ne legyen felulvizsgálat	It is the managers decision should not be oversight				Managerial flexibility and decisions	Managerial flexibility			Desire to maintain flexibility	Desire to maintain flexibility	Managerrial flexibility
3	-	KPI-okat dec 31-ig ki kellene irni alairni jan 31.ig. Feb/marciusig ki kellene fizetni.	KPIS need to be distributed until dec 31st. Jan 31, Feb it needs to be ai			process							
4	-	Ev kozben nem valtoztatunk KPI-on	We don't change KPIs mid year			Inflexibility							
5	-	vannak területek ahol lenne ertelme amikor											
6	Task type	ahol repetitiv a teljesitmeny ott merheto. A tobbi teruleten nem merheto. Mennyire erdemes erre uzemeltetni infrastrukturat. Van ahol igen van ahol nem	With repetative tasks it can be measured. In other areas they are not. Does it worth to pay for infrastructure			Operativ reporting is missing		Type of tasks, organization. Eg. Operations			Taskprofile	Task type	Type of organization, task
7	Employee expectation	Midnenki varja a kifizetest. Nehez merni a teljesitest. 50-50 % nagyon sok a bonus csak ugy jo hgoy	Everybody expects the payout. Performance is difficult to measure			Expected payout		Employee expectation	Employee expectation		Conflict avoidance	Employee expectation	Employee expectation
8	-	Bottom up a tervezés pénzügyi. Sok energia megy bele a tervezési folyamatba. Konszenzusos megallpodasra kell jutni. Ha nem ert egyet akkor az lesz amit ok mondanak. Kizarolag top down tervezes legyen, ne legyen bottom up tervezes legyen es kiertekelesnel ne kelljen ragaszkodni a fuggvenyhez	Bottom up planning is financial. Lots of resources goe into they. There is aconcensus agreement.We only neeed top down planning no need to water..			Bottom up planning	Top down planning						
9	-	Felvente SF folyamatok,	Half a year SF proces										
10	-	Soha nem volt beszélgetés a fonokkel az elvárásokrol. De van most a feedback kultúra.	Never had discussion with the boss, feedback culture is missing			Managerial feedback		Managerial goal orientaiton					
11	-	a SF nincs aranyban a burokraciaval, de evente ketszer legyen beszelgetes errol a temarol.	SF is not comperable with burocracy.			Burocracy							
12	Employee expectation	fix változó arány mozditása, alapberesites. Az összjövedelm m aximalizált. Javpol ban lehet e	Fix variable portion moving. Income is maximized				Allow overperformance		Employee expectation		Conflict avoidance	Employee expectation	
13	-	Reszvenyeket is figyelembe kell venni.	we need to take share price into account			View total compensation							
14	-	Poolositas kihasznalasa jo lenne	Pool would be great				Pool	Managerial flexibility					
15	-	Mennyire regalmas egyéni szinten. 50% - os korlát. Vagy miért nem lehet több. Mondjuk a 30 felmehet 70 re akkor jobb lenne.	How flexibly to individual performance. 50% limit. Why is it not bigger					Managerial flexibility					
16	-	Közgyülés után kell mindenképpen kifizetni, mi az indoka. Senki nem tudja.	It has to be paid after shareholders meeting, why, we ffont kno3			Process timing	Quicker process						
17	-	Ne eroltessuk a fuggveny szeru kapcsolatot a leányoknál. Magyarokra is igaz. Van egy képlet hogy mennyi a szam es annyi az anyyi , legyenek mutatok, de nincs fuggvenyszeru kapcsolat.	Function type relation should not be forece.				Managerial flexibitlity	Managerial flexibility					
18	-	ROE /COE, 3 piaci részesedés laks,vall, folyoszla Cl. Elarazas mertekere vonatkozo javaslat. Ez meg kerdeses, mert ez egy dinamikus folyamat. Kulonos kockázatot nem vállalunk, ez nem egy KPI, inkább a stratégiaiban jelenik meg. Erre nem kell kulon KPI. Talan meg a CAPEX.Tény equity vagy csoportszintű kötelező minimum lenne. Technikailag nem lehet tul nagy kulonbseg.	ROE/COE/ 3										
19	-	Nincs modositas	No change			Corrections							
20	-	A munkaltato fogalmat tisztazni kell mert szintet lep, ennek nincs ertelme	Employer definition is needed										
21	-												
22	-	HR mindenert felelos de ratol mindent a stratco, a hr postas. HR prezental. Folyamat nincs menedzselve, frusztralo nem elore tervezheto. Vannak ott eloforras.				Burocracy							
23	-	ha igy no a letszam ez magatol fog mukodesketelenne valni. Beavatkozas nelkül egyre szarabb	if headcount is growing this fast			Process							
24	-	csökkenjen a változóm ne legyen függvényszerű kapcsolat						Managerial flexibility					
25	-	csökkenjen a változóm ne legyen függvényszerű kapcsolat HR ellenőrizze											
26	-	a fizetes resze ennek kell teljesülni											
27	layoffs	aki nem jo azt elkuldjuk. Ezert nincs szukseg. Haranggorbe ne legyen. Abban az evben nagy	If somebody is not good, we fire them,					Other means of motivation			Use of PM alternative	layoffs	Other means of performance mgmt.

RET_DH_M_KA

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount	
Incentive type	Jutalmas

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	**Notes**	**English quotes/notes**	**Field Notes**	**Coded Present - Good**	**Coded Present - not good**	**Coded Improvements**	**Selectiv coding - reasons**	**Concepts1**	**Concept2**	**Concepts1**	**Concepts2**	
1	-	nem is nezem a celmegallapodasom, azok amutatok minde benne vannak amelyek fontosak.	I don't look at my goals, all important things are included			Old objectives, terms		Use of objectives in real life					
2	-	egyeni celkituzesek,	Personal goals		Individual objectives								
3	-	megnezni a resztveok koret, ki van legnagyobb hatassal van,	Need to look at participants who has large influence				Reduce number of participants						
4	Number of objectives	sok a cel es el van aprozva. A kontrolling oldala, koltseg allokalasa nincs megfeleloen. 35 pont a quantitativ, 35 quantitativ, 35 popnt felsovezetoi ertekeles.	There are too many small objectives. For example on the controlling side cost side is not effectie.			Too many objectives			too many objectives		PM system setup	Number of objectives	
5	-	piaci reszek fontosak, RORAC, qualitativ mutato inghatlan hitel, fogyasztasi hitel fejl., Csatorna mgmt, 5 pontosak, leányvállalati támogatás, hazait, leányokat lehetne novelni, agilis mukodes kialakitasa (fontos a bank szempontjabol). Ha en felelek a retail tervekert, konszenzusos tervek vannak, jelenleg a tervek meg vannak streccselve.erosebb monitorozas van mint a magyarorszagon, havonta bizottsagi szinten monitorozzuk.	Maarket share is important, RORAC, qualitative KPIS.		Operative management		Management of group companies						
6	-	kethetente nezzuk a kulfoldieket havonta.	We look at KPI biweekly, foreign monthly		Biweekly following			Operative					
7	-	nagyon rigid a rendszer a szamok csak 90% utan kezd el fizetni. Van egy egyseges regios novekedes, a regiovezetok is benne vannak. Regen 60-120% volt a regiok teljesitese, kialakitottunk egy rendszert hogy 99-100 kozott mozogjon. 90.96% kozott nincs tulteljesitesi lehetoseg. nagy hajtoero. erettebbe valt az otp menedzsmentje es kerdes hogy mennyi osztonzesre van szukseg hogy nagy teljesitmenyt nyujtson.	System is very rigid, only pays after 90%. It used to be 60-120% the regional growth, we changed it to be between 99-100%/ 90-96% there is no overdelivery.			Rigid system	Fleibility	Managerial flexibility	Managerial flexibility				Rigid PM system reduces the flexibility of evaluation
8	-	az agilis nagyban nem fog elterni csak bekerulnek agilis celok,	Agile would not be much different, just agile goals will be included										
9	-	a masok reszkent sales+ kozpont van, a **regiovezetok 16 mutató van, volt mar probalkozas hogy 8 mutato legyen7 retail, 6 corporate, a ket uzletag jelentosen elter, kozel ugyanolyan mutatot kell krealni.**	Regional head have 16 KPIs. There was a try to limit to 8.			Too many objectvies							
10	-	stratco koltseg oldal, akar profit celok is, nagyobb hangsuly a leanyvall oldalra.	Stratco wants cost side, or profit.			Cost objectives	Cost objectives						
11	-												
12	Employee expectation	a hiv ber nem versenykepes, az aranyokat el kell mozditani, 15-30% környeken van ami az osztonzésben jelentos szerepet jatszik. Mindenki elvarja a kifizetest, amit csak ugy lehet ha megkapja a 1``%-ot	Salary is not compaticle. Ratios should be changed. 15-30% is important in compensation. Everybody expects that payout and it is possibel if he getrs the 1%			Total compensation too low, employee expection of payout		Employee expectation	Employee expectation		Conflict avoidance	Employee expectation	Employee payment expectation
13	-	Minnel tobbet viszunk az MRP-be annal jobb, valsag ota nem volt emeles. Ha lecsokkentjuk a mozgobert akkor jovedelem csokkenessel jar	The more into the MRP that better. We had no salary increase since the market issues. If varialbe pay is decreased total comp is decreased										
14	Influence	Vannak területek akiknek nincs rahatasuk a fontos szamokra azoknak visszavonnam a mozgobert. Azoknak akik nem jarulnak hozza a teljesitmenyhez, a premizaltnal megtartanam azt a kort ahol uzleti teljesitmeny kotheto es van az a kor ahol kethavi jutalom van, azokat alapberesitenem.	There are areas that have no influence on numbers, I would reduce variable pay. I would only keep for those who contribute				Reduce number of premium employees	Type of organization	type of objectives		Desire to maintain flexibility	Influence	No influence
15	-	pilotazni kellene, mi tortenik ha 1 honapot beforditanak.	We could pilote, if one month added to salary				Pilot larger fix payment	Employee expectation					
16	-												
17	Employee expectation	a premium mindig ki van fizetve, az a fizetes resze. A	premium is always paid it is part of the salary, it is			Empoyee expect full		Employee expectation	Employee expectation		Conflict avoidance	Employee	Employee expectation
18	-	a diszkrecionalis projektkent a fele a projektresztvevok kozott differencialtam, a masik a divizio celoknak kb 20 fo kerul bele.jelentos erkolcsi motivacio, ki vannak emelve. Az elnoki 1 havi is ilyen volt.			Discretional bonus			Managerial flexibility					Type of taks, eg. Projects could be incentivised separatelly
19	Use of PM alternative	inkabb figyelmezteto jelet szoktam adni, ennek szimbolikus figyelmezteto jele van. Nem az a cel hogy elvegyem a penzt.	I rather give a warning, this is symbolic					Other means of management	Other PM tools		Use of PM alternative	Use of PM alternative	
20	-	nemzetkozi iranyitasban elmentunk a falig, az ntab ban benne van mindenki aki fontos, nagyon beleavatkozunk a mukodesukbe. A betetek cappelve						Employee flexibility to make decisions					
21	-	az ntabra csak azok kerulnek be amelyek fontosak, de kozte megoldodnak a problemak. Nagyon szabalyozott rendszer	only important goals make it to NTAB, system is very controlled										
22	-	jelenelg van egy strategia es annak a vegrehajtasat monitorozzuk (mind magyar es leanyoknal is) 5 pont van ra a teljesites kompozit mutatokent. Szamszakki celok vannak tobbnyire, ezek vannak osszevonva 5 pontra.	We have a strategy, and we monitor execution. Numerical goals mostly										
23	-	**a nemzetkozi celokat meg kell vizsgalni. Van bankcsoporti es kulon benne van a roman.**	**International goals should be reviewed. There is bsnk group and specific countries**										
24	-	3 modon van RORAC, sajat leany RORAC, eves terveket megvalosito akciotervek teljesulese, NPV alapu celok lettek kijelolve	There ways calcuated the rorac, action plans to deliver annual plans. NPV goals					Emplyee impact on objectives					
25	-	Nagyobb sulyt kell fektetni a vezetok celmegallodasa szintjen is. A szubjektivbol lehet erre forditani, fel lehetne voinni 40% -ra	We need to pay more attention at managerial level. Subjectives could be used for this				Reduce bonus size						
26	-	fokozatossag kell, a leanyvallalati teljesitmenyek magasak, ezert nem egeto fokozatosan kell.	We need to progress gradually, subs performance is high				pool allocation	Managerial flexibility					
27	-	kethavi also szint beintegralasa az ugyv szint alatt is lehetne 1 avit beforgatni. Nem banom ha tobb megy	I would not mind integrate two month bonus to base salary.				Reduce bonus level						
28	-	pool kellene, oda kellene adni a jol teljesitoknek.	Pool should be given to best performers\				Extra performance pool						
29	-	jol mukodik a rendszer, de kicsit tulburjanzott. Minnel feljebb megyunk annal egyszerubb a helyzet,	System works well. As we go higher, the situation becomes simplier										
30	-	van ilyen corporate strategiai celok,	There are corporate objectvies also										

RET_GM_F_FA

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
Incentive type								

				Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
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1	Length of objectives	az agilisba kell gondolkozni ezen túl, negyedeves cílkituzesekkel kell	We need think agile, quarterly goals are needed				Shorter objectives, agile operations	Objective term	shorter objectives, terms of obejctives		Desire to maintain flexibility	Length of objectives	
2	-	aquadok nak sajat KPIokat kell meghatarozni, negyedeves KPI-ok. A nagyobb szamokat lehet negyedevente ovetni kulonben nem lehet pontosan leirni a celokat	Quas need to find own KPIs. Bigger numbers should be followed quaterly,				Quaterly KPIs	Terms of objectes	Communication, system				Terms max quaterly
3	-	priorizalast is serkenteni kell a celfeladatokkal, nincsennek bazisok, kellenek KPI-ok. Operativ merokszamok nincsennek és nagyon kellene	prioriti should be incentivise targeted tasks. There no basis, need KPI. Operative measurement are needed			Missing operative KPIs							
4	-	jhelenleg benne vannak termekszintu szamok de harom honappal kesobb latom akkor nem hasznalhato	Currently product numbers are included but I only sse them 3 motnh later.			Delay of reporting		Feedback to employee					
5	-	nincs meg a reszletes meresi riporting rendszerunk	We don't have detailed measurement system			Riporting system		Access to numbers					
6	Measurements, SL	nagyon kellenek operativ meroszamok	We need operational measurement			Operativ riproiting						Measurements, SL	
7	Measurements, SL	kellenek termekjovedelmezosegi meresek	We need product profitabiltiy measurements			Profitability numbers						Measurements, SL	
8	-	van 1-on-1 minden emberrel negyedevente, a tobbiekkel hetente van gyakorlatilag	quaterly 1-on-1, other weekly meetings		1-on-1 meetings								
9	-	egyni ertekeles negyedeves	quaterly personal evaluaton		Quaterly feedback								
10	Beliefs	csak kipipaljak a visszjelzest, de nem csinaljak meg,. A vezetok ertekeles minden vegig lett beszelve. Legyen fejlesztesi terv, a kovetkzo idoszakra	Many people just check evaluation but they don't do it. We discuss everytihng with managers, needed develpoment plan for the next period				Development plan needed for all employees	Other means of management	Managerial goal orientaiton		Goal orientation of manager	Beliefs	
11	-	nem nagyon cserelеunk embereket. Tul sok a manualitas, kuli munka, nem tudsz seniorabb embereket erre ravenni.	We don't change people. Too much manuality you cannot get senior people to do it			Mix of value added and non value added work		Type of work relates to objectives					
12	-	leülni es talalni 1-1 órat mint a szakmai meeting	to sit down and find one hour for 1=on=1 is better										
13	-	sokan vezető funkcioba kerületek, jutalmasok lettek.	Many managersl moved into bonused employee										
14	-	ne legyen 90% =100% hanem legyen üzenet a nem tlejesítőknek és vegyünk el, aki 100% tlejesített .	don't have 90=100% scomeo				N eed distribution, real feedbakc						
15	Compensation level	**a jorol nagyon szivesen elbeszelgetsz a jorol, az hogy mindenkinek 100%-ot adunk az beteges. De a**	**We give everybody 100% is sick, but salaries are not competitive**			Salaries are not competitive		Salary level - means of total compensation	Employee expectation		Conflict avoidance	Compensation level	
16	-	lenne jo rossz megfelelo, de nem hasznalna a 100(=90-ot											
17	-	a jiraban es SF-ben is rogziteni kell ket helyen,	Jira and SF to record status but it takes time			Administration							
18	-	nincsennek a belsp productivity lehetosegek kihasznalva	Internal productivity opportunities are not used.			Unproductive							
19	-	kevesebb emberrel es seniorabb emberrel dolgozok, meg kellene jelolni azokat a nem szeretem munkakat es legyenek gyakornokok akik csinaljak de a vezetoknek ne kelljen foglalkozni vele. Asszisztensi feladatokat ki kellene venni az emberekbol , kezi munkat stb. ezekhez mas tipusu munkakor kell	I work with fewer but senior people. Assistant work should be removed.				Divide work based on expertise level						
20	-	60 emberem van de 10.et azonnal kirugnam, de nem lehet mert mindig lesz olyan munka. Kell egy alacsony kepzettsegu kiegeszito munka	I have 60 people, I could fire 10 immediatelly, but I cannot because there are always such work.					Depending on level of employee and work performed					
21	-	vannak saleseket legyen 4 havi es negyedevente kapjak a bonus, kisebb fix, nagyobb valtozo, mert csak igy lehet osztonozni.	We have sales, they get quaterly bonus. Less fixed, more varialbe.		For sales larger variable is better								
22	-	ha nincs tlejesitmeny akkor nem adod meg, csak a penzugyi szamok erdekesek - veres ibolya.	If there is no performance, we don't give bonus.										
23	-	a vezetoi feladaokat kellene reklamozni tanitani az embereket akkor pontosabb celok lennenek	Management tasks shoul be taught to people.			Training on managerial skills		Managerial skills and training					Managerial skills and goal orientation
24	-	jira es sf tul sok együtt	Jira and SF is too much togerger			Adminstration							
25	-	az it sokbol is csinaltunk vezetoket. Arany megfelelo											

RET_GM_M_VT

Project	
Division	
Organisation	
Manager	
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1	-	nem kihivoak a celok ha a penztol el lenne valasztva akkor kihiviok lennenek. Agilisban negyedeves celkituzesek vannak.	Goals are not challenging, if it was separated from money they would be challenging. In agile there are quaterly objectives		Quaterly objectives			Type of work (agile)					
2	-	negyedevrol negyedevre ujfeladatok vannak amiket vegre hajtani. Elso kiiras megvolt de utana	Quarter by quarter we have new tasks that needs to be done. First goal setting is done but goals are		Quaterly objectives								
3	-	folyamatos 360 fokos meres, mindenkire negyedevente.	We have ongoing 360 measurement, everybody quaterly		360 feedback								
4	-	az ertekeleshez legyen folyamatos mintavetel, par rovid kerdessel.	for evaluation we need ongoing sampling with few short questions.										
5	-	ha el tudnank valasztani a penztol akkpr nagyon sokat segitene hogy szinvonalas legyen	If we could separate evaluation from money, that would help to make it quality				Separate incentive from feedback		Link to compensation				
6	-	communication: bank forditson energiat erre, jobban benne legyen a koztudatban.	Communication: bank should spend energy on this so everyting is in the mind of the people			Communication							
7	-	annyira penz drivolja hogy nem lehet rendese erteleéest adni. Altalanos celokat adok, hogy utana a penzt ki tudjam fizetni	Everythings is driven by the money so much that I cannot provide quality feedback. I set general goals so I can make sure money is paid. I know it is not good.	Blurring of goals in order to maintain flexiblity when it come to evaluation		Employee payout expectation							
8	-	az egyedi rendszer jol mukodik a visszajelzesben	Individualized system works well		System								
9	Use of PM alternative	elvetve vn differencialas - nincshozzadaott erteke, alapberesitenek ebbol. Boven eleg ha a diviziovezetonek vanegy kerete abbol tud osztonozni. A normal bonusz nem alkalmas erre	There is seldom differentiation, it is not value added. I would make it base salary. It would be enough if the division head has a pool and he can provide for incentive. The normal bonus is not good for this	Person does not believe in the official system. He thinks there should be a parallel system to motivate people			Pool usage	Managerial flexibility			Use of PM alternative	Use of PM alternative	Manageral flexiblity
10	-	Szerintem itt akozpontban nehez osszekotni az egyeni tlejesitmenyt egy konkret KPI-al	I tihnk in the headquarters it is difficult to link individuall performance with concrete KPIs					Difficulty to link individual objectives to performance					
11	-	Goal setting igazgato szint alatt sincs semmi ertelme	Setting goals below director level makes no sense										
12	-	a halozatnal nagyon nagy szerepe van, de lehet egyszerusiteni	In the network it is important but it could be simplified										
13	Employee expectation	14 havi alapbert szamolunk. Mindenki ezzel szamol. Igazgatoi szinten sem feltetlenul latom a hozzaadott erteket a celmegallapodasoknak. A nap vegen ugyis megindoklod hogy miert nem tlejesitette a feladatott.	We count with 14 month base salary. Everybody count on it. I don't really see the value of setting targets even at director level. At the end of the day you would explain why the goals were not reached			Employee expect payout		Employee expectation			Conflict avoidance	Employee expectation	Employee expectation
14	-	Onnantol kezdve hogy penzt teszunk bele nem lesz oszinte az ertekeles. Raadasul olyan helyzetbe kerulunk hogy nem tudjuk ertekelni az embereket.	If we put money into it, evaluation is not honest. Plus we make ourselves a situation that we cannot trully evaluate people					Monye and performance linked play a significant role					
15	-	az alapber kifejezi azt a kulonbseget ami a teljesitmenyben van. Az egyeni osztonzest meg lehetne emelni, ha valaki nagyon extrat teljesit.	Base salary reflects the difference between performance. Individual incentive could be increased if somebody provides something really extra		Use base pay as incentive			Other tools (e.g. base pay)	Other PM tools				Other tools for incentivisation
16	-	Sok szervezeti eroforrast megsporolnank ezzel. Mert nem a penzrol szol.	We could save a lot of resources. This is not about money.										

RET_GM_M_CP

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
Incentive type								

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1	-	alapvetoen jok a celfeladatok, sokszor megyunk neki hogy kevesebb mutato legyen, de jol be van tartva hogy minimum 5%	Basically goals are good, we have tried many times to have fewer goals, but we try to limit everytihng to minimum 5%			Too many objectives		Number of objectvies					
2	-	a negyedves gordulo megvan, az ertekesitesen	We have quaterly rolling forcast in sales		Quaterly objectives			Obejctive term					
3	-	sok munka elmegy a tervezessel, nagyon sokaig tart, utana meg a korrekciokkal	We have a lot of work with planning, it takes a long time, afterwords with corrections			Too much work to design objectives							
4	-	a dokumentacio a korrekcioknal fontos lenne	Documenting corrections would be important			Documentations							
5	-	a nagy szamokban nincs valtozas - negyedeves szinten. Nincs tulteljesites es 98%-on teljesülnek a számok. Kompetenciáknál sincs egységes gyakorlat, nincs eloszlás.	Big numbers do not change on the quaterly level. There is no overperformance, goals are reached at 98%, there is not common practice with competencies			Competencies		Competencies					
6	-	szamszaki mumtatok, operativ mutatok azokat folyamatosan nezzuk, van egy eves terv, van egy feleves ertek a tobbi amit celkent meghatarozunk strategiai projektek, hataridore valo megfeleles. Ezeket napi szinten meneszelkjuk, sokszor van hogy annak akinek bekerul a cm-be nem tud megvalosulni. Ott nem eleg streched a megallpodas. siman benne van negyed fel ev.	Numerical, operative KPIS are followed. There is an annual plan, there a half a year value set for target. Strategic projects to be delivered on time. We manage these on a daily basis. Many times it makes it to the goals but cannot be delivered. Stretched goals are not enough.		Operative management			Operative management is more important than objectvies					
7	-	celkiiras van, ertekles is rendszeresen tortenik	We have goal setting and evaluation periodically		Evaluation and feedback								
8	-	operativ visszajelzesek vannak nem struturaltan	We operative feedback unstructured		Operational feedback								
9	-	mennyire akarjuk eroltetni hogy legyen eloszlas.	We don't want to force to have distribution										
10	-	25 product owner es chapter, negyedevente az agilisban van cel megallapitva	There are 25 product owners and chapter, quaterly in agile we set goals		Quaterly obejctives			Too many employees- too much work					
11	Employee expectation	a kethavi jutalom beepult az elvarasba, nincs igazi osztonzo hatasa. Elmeno kollega szetosztottak a jutalmakat, az is kapott aki probaidon volt. Azoknak osztjuk ki a projekteken dolgozott. Ha valaki a minimumot teljesiti akkor megkapja a bonuszt	Two month bonus is built into the expectations. It has no motivational power. If somebody leaves, we distribute his bonues and those received also who was on probation time. We give this bonus to those who worked on projects. If somebody delivers the minimum he receives the bonus			Employee expectation of payout		Employee expectation	Employee expectation		Conflict avoidance	Employee expectation	Employee expectation
12	-	konzisztensen kellene alkalmazni. 30%-ot el kell tudnia fogadni mindenkinek.	Bonus should be applied consistantly. 30% should be accepted by everybody										
13	Use of PM alternative	a kiemelkedok teljesitmeny nyujtokat jutalmazzuk. Szoktunk adni egyedi jutalmakat. Nem lehetne bevezetni egy normal eloszlast	We reward those who make extraordinary performacne. We usually give individual bonus, normal distribution could not be introduced		Individual bonus			Other means of incentives			Use of PM alternative	Use of PM alternative	
14	Company culture	tudatos kommunkáció kellene az ertekelesekhez.	Good communication is needed for feedback, so			Communications					Conflict avoidance	Company culture and	
15	-	Minden szam kitorlodik nem lehet a fejlodest latni, jovore nem lehet latni, a jovo evi celoknal nem lehet latni. Nem vettuk meg a SF modult?	In sf every number erased and of the year. You cannot follow progress, when setting next years goals										
16	-	a brutalis adminisztraciot meg kellene szuntetni. HR oldalan csomo papirozas	Lots of administration that should be stopped. There are a lot of paperwork in HR			Administration							
17	Transparency	shared KPI-ok kelleneknek, tobb terulet osszefogasa, hogy lehessen latni, hogy kinek hogyan van benne, IT, RISK. Kellenek ilyen egyeztetések	We need shared KPI for many areas who work together. We could see what is included for others.				Shared KPIs				PM system setup	Transparency	
18	-	Y karrier út, megterveztuk hogy kivel mi legyen de a berkeretet nem kaptuk meg ra. Eves tervezesbe be kellene kerülni a koltsegeknek	Y carrier path, we planned how it should be done but did not receive the salary pool for it. Cost should be built into annual planning				Carrier opportunities	Other means (carrier)					
19	-	360 fokos erteklesek elkezdodnek az agilisban. Jobb lenne egy ilyen matrix szervezetben csinalni. Egy squad tagot minimum 3 ember fog ertekelni.	360 evaulations started in agile in april/. It would be better in a matrix organization like this. Every squad member will be evaluated by 3 people		360 evaulation								
20	Length of objectives	agilisban minimum fel evente meg lesz csinalva nem egyszeri felindulasbol hanem rendszeresen. Max negyedevesben lehet normalis celokat meghatarozni	In agile we will do it at least every half year. Not once but regularly. Max quaterly goals will be defined		More frequent feedback			Terms of objectives			Desire to maintain flexibility	Length of objectives	Terms of objectives
21	Quality control of PM	**egysegesen kellene csinalni a jelenlegi eszkoztarnak megfelelően. Be kellene a szabalyokat tartani az is nagy elore lepes lenne**	**We need to do this things uniformly based on the current practice. We need to stick to the rules and make sure everybody follow the rules**				Standardization of toolset		Quality controll		PM system setup	Quality control of PM	
22	-	Strategic objective: DB nal fele fel volt, rossz apiac rosszul teljesit a ceg akkor szenved a munkavallalo is. Nem hiszem hogy 30% ala kell csokkenteni. Jobb a magasabb ha mujkodik a rendszer jelenleg az nem igazan mukodik	DB it was half of the bonus, if the market is bad and the company does not perform, everybody suffers. I don't think it should be reduced bellow 30%. Higher is better if the system works well.										
23	-	a strategiai mutatok tudatositsak hogy banki celokkal kell foglalkozni. Pl a rendszerfejleszteskor az IT költségeket is befolyasolja, szerintem az együttmüködesre sarkalja oket. Valahogy ezt lattatni kell. Valahogy transzparensse kell tenni. Fontos hgoy a transperencia megmaradjon	Strategic objectives make sure that everybody needs to work on bank joint objectives. E.g in system delvelopment It cost are influecnes. I think it results in cooperation. Somehow it should be presentes, transparent.										

STR_DH_M_SA

Project	
Division	
Organisation	
Manager	
Position	
Date	

Headcount								
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				Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	Length of objectives	előre nem lehet megmondani, hogy mivel fognak foglalkozni, nehezen tervezhetőek a feladatoak ezert	We cannot tell what we are going to work on, tasks cannot be planned and cannot define it exactly			Terms of objectives are too long		Type of tasks			Desire to maintain flexibility	Length of objectives	Type of tasks are unknown
2	Type of objectives	általános feladatok kiirása, nem lehet SMART célokat kiirni	Goas are general we cannot make them SMART			Non SMART objectives		Type of tasks			Taskprofile	Type of objectives	Too general tasak
3	-	Praktikus mérőszám a Laci elégedettsége, ügyfelek visszajelzése a legfontosabb	Practical KPIs are important for the managers, customer feedback is the most important				Customer feedback						
4	-	teljesen egyéni az értékelés	Evaluations are personalized										
5	-	kompetenciák nem annyira működnek, ugyis a vezető fogja pontozni. Mindenki kapott képzést és ez hatott, az időközi jobban működik	Competencies are not working well, because the manager scores it. Everybody received training and it worked it works better now.			Competencies		Managerial flexiblity					Managerial flexibilty to evaluate employees
6	-	1o1 vannak az emberekkel ahol van priorizálás, es	we have 1-on-1 with people where we have		1on1,								
7	Education,	sokat javultam azzal hogy kepzesek voltak	I have improved because of the trainings		Training							Education, training	
8	-	SF által előírt ciklusok azok rendben vannak, neha van kisebb visszajelzés, ha van konkrétum	SF cycles are ok, sometimes there are less feedback if its concrete										
9	-	Nem az alap hogy midnenki megkapja, hogy legyen 100% 80%	It is not basic that eveybody receives it that '00%=80%			Employee expectation		Employee expectation					
10	-	a kiemelkedő teljesítők változnak - jol dolgoznak de nincs kiemelkedő, ezek feladat függő is.	Exceptional performers are changint, they work well, but not extraordinary. This is also taks dependants										
11	-	ha mas lenne a rendszer akkor valtoztatni											
12	Employee expectation	Ritkán van hogy nem mindenki kap 100%, a fenyegetettség oitt van, de beépül a várakozásokba. Mindenki számít rá, aha nem kapják meg akkor megy a kérdés. Nem fogom a jelenlegi rendszert megvaltoztatni	Very seldom that not everybody receives 100%, the treath is there, but it is built into the expectation. Everybody expects , if somebody is not there are a lot of questions. I am not going to change the current system	Everybody goes with the flow and follow current practice of just paying out bonus as 100%. This is not PM. The whole process is corrupted		Employee expectation		Employee expectation			Conflict avoidance	Employee expectation	Employee expectation
13	-	A meglepetés dolgok számítanak jobban, pl divizióvezetői keret számít, előre nem ösztönzö	Surprise rewards are important. Division head bonus is important. It is not incentive ahead of time			Discretional bonus		Managerial flexibilty					
14	-	voltak olyan beszélgetések amelyek konfliktusos volt. Ezt el lehet kerulni jo celokkal	I had discussion with conflicts. This could be avoided with good objectives	...With a smile, I think he means that generic objectives help to avoid conflicts		Conflicts with employees		Conflict avoidance					Self evaluation is problematic in case of not specific objectives
15	-	az idozites nem rossza, csak neha megcsuszott	PM process timing is not bad but sometimes delayed			Process timing							
16	Education,	nagyon fontos az oktatás, többet kellene csinálni.	Training is very important, wwe need more		Training		More training	Managerial skills				Education, training	
17	-	a jelenlegi rendszerben a fizetés része amit speciális modon kapunk meg. Rendben van a jelenlegi szint	In the current system, bonus is part of the salary that is received in a special way. Current level is ok			Employees expect full payout		Employee expectation					Employee expectation
18	-	lényegében ez történik, kicsit segitenek a szempontok, de a mechanikus összeadás nem jó											
19	-	a túlteljesítés definiálás, ha megnyitjuk a rendszert akkor segit a tulteljesitben. Ötletként volt meghatározva proaktivitást kellene ösztönözni.	Overperformance need to be defined, if the system is opened to overperformance it would help to increase performacne. Ideas and proactivirty should be incentivised				Overperformance						
20	-	kevés az ember hogy eloszlás legyen alkalmazva	There are too few people to use normal distribution										
21	-	100%=90% tetszene a rendszer ajánlásként legyen benne amit a dolgozók is ismernek, hogy ez legyen az elvárás, **A várakozás a fontos!**	I would like a system where 100% performance = 90% payout. I would use it as a recommendation and employees should be aware of it. Expectation is the key.					Employee expectation					

STR_GM_M_KA

Proiect	
Division	
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Manager	
Position	
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Headcount										
Incentive type										

					Open coding			Selective coding	Theoretical - First Round		Theoretical - Second round		
	Final Concept	Notes	English quotes/notes	Field Notes	Coded Present - Good	Coded Present - not good	Coded Improvements	Selectiv coding - reasons	Concepts1	Concept2	Concepts1	Concepts2	
1	-	banki tervek és célfeladatok vannak 0-1 vagy tlejesul	We bank targets, either deliver it or not										
2	-	3-4 manager és a többi jutalmas van tulora penz van aki 4 hetvegen benntolt.	3-4 managers, rest is bonus based, there are overtime money and there are people who put in 4 weekends				Should compensate extra work	Extra work vs objectives					
3	Measurements, SL	szallitsuk le idoben, es hiba nelkul - SLA , folyamatok folyamatos javitasa	Our key KPI to deliver it in time and without error. SLA and ongoing improvement of the process									Measurements, SL	
4	-	mindenki 100%-ot tlejesit, a banki tervek is ugy vannak felepitve hogy jojjon	Everybody delivers 100%, goals are set in a way that it is delivered for sure					Objective level setting vs. Overall company					
5	Employee expectation	be van egve hogy jar a penz. Ezert nem lehet nem odaadni	Everybody expects the money. We cannot not pay it out.	Again, it seems this drive the whole system. And have significant consequences in goal setting, evaluation, etc.		Employees expect full payout		Employee expectation			Conflict avoidance	Employee expectation	Employee expectation
6	-	Vannak kulonbsegek az emberek kozott. A fizetések kozott van inkább különbség, a jobbak kapjak a nagyobb fizetest	There are differences between people. I make difference in salaries. Better get better base pay					Other incentives					Other means of incentivisation
7	-	ha valaki jol teljesit azt nem lehet igazitani rovid tavon	If somebody delivers, cannot be adjusted in short term										
8	-	Szukseg lenne amugy a kulonbseg tetelre de jelenleg nem lehet	We need differentiation but we cannot under the current circumstances.				Need differentiation						
9	Team spirit	sokkal jobban faj ha elveszek 10%-ot minthaadok valakinek 10%-ot.	It hurts more to take away 10% than giving somebody 10% extra					Managerial fairness, employee expectation			Conflict avoidance	Team spirit	
10	-	Amennyiert nalam dolgoznak 20-25%-ért tobbel elmennek SSC-be, ezert oda is kell adni	People would leave 20-25% more to SSC. We need to pay bonus because of that.			Salary level low		Salary level					Overall level of compensation
11	-	mindenki tlejesiti az elvárásokat, de van aki bekopog hogy lehet e valamivel foglalkozni	Every delivers expectations, but there are people who nock on my door for more work					Level of performance					
12	-	vannak peakek amiket tlejesiteni kell - tanacsadoi feladatok, bankok projekt munkaja	We have peakes that needs to be delivere, consulting projects,etc										
13	-	ha valtozna a rendszer nagy felzudulas lenne es nem olyan a munkapiaci helyzet hogy gyorsan lehetne potolni. Sok ember tobb mint 15 eve itt van. **Fontos a stabilitas**	If system is changes there would be big upheaval. The labor market is not such that we could quickly replace people. More people are here for more than 15 years. Stability is important	It depends on the labor market condition how stricht one can be with goals, evaluation and performance requirement				Cost of replacing employees, low performance is still better					Employee negotation power
14	-	stabilitast tamogatga, ha szeretnek adni valakinek extrat akkor nincs olyan hgoy tudnek adni plusz penz az eves erofeszitesert	Stability is supported. If I wanted to give extra to somebody, I cannot		Stability			Managerial goal orientation					
15	-	a projektek plussz feladatot jelentenek	Projects are extra work					Extra work vs annual objectives					Type of objectives eg. Project could result in measurable objectives
16	-	legyen diszkrecionalis kjeret, amit ki lehet adni. Nincs lehetoseg meg vacsorara vinni. Visszuk vezeto képzésre az embereket, de meg egy projekt vacsolarat sem tudok osszehozni	I need discretional pool that could be given to over performers. I don't have the opportunity even to pay for dinner. We bring people to leader development but I cannot even pay for project dinners				Discretional pool						
17	-	sajat keretbol szoktam jutalmazni az embereket egy uveg itallal	I pay myself people with a bottle of drink					Other means					Other means of incentive
18	-	valami kisebb osszeg jobb lenne, ha lehetne adni	Smaller amount would be good					Other means					Other means of incentive
19	-	a jutalomudulest nem lehet kihasznalni mert utolso pillanatban jonnek, egyszerre van szukoseg meg boseg	Rewrard vacation cannot be used, because they come in the last minute					Other means of incentives					
20	-	5-6%-os bertomeg marad, azt ki lehetne osztani egyedi osztonzeskent meg kellene nezni,	5/6% salary pool remains, that could be paid out indovodual incentives										
21	-	csak extra kerettel lehetne felhasznalni osztonzésre, nem kellene hogy erdekserelemmel egyutt jarjon.	Only extra bonus pool could be used for incentives, and this way it would not hurt anybody.				Extra pool for overperformance						
22	-	nem bojgatnam a szerzett jogokat. Az emeléseket ugy kellene adni, hogy legyen eloszlas	I would not change earned rights, I would give salary incerase based on normal distribution					Othe rmeans e.g. salary increase					Managerial fairness - it used to be like that, also culture
23	-	a bertomeg maradvanyat lehetne hasznalni egyedi osztonzesre igazgatosagi szinten, top 20% kaphatna plusz 1 havit	Reamining salary pool could be used for individual incetines 20% could receive 1 month extra pay.				Flexiblity to use compensation unused						

STR_GM_M_MT

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1	-	kiemelt celfeladatok vannak 30% osszbanki, 4	There are priority goals, 30% joint bank, 4 taskwith										
2	-	hataridos feladatok, SLA-k a celokban	Goals contain tasks with deadlines and SLAs		SLA-k, deadlines								
3	Operational management	Nincs szukseg nagyon pontos celokre mert napi szinten tudom a teljesitmenyt es adok visszajelzest	I don't need exact objectvies because I know performacne on a daily basis and give feedback	He does not need specific objectives, anyway does it differently than most of the managers. Uses salary as a differentiator, does operative management and still uses bonus as intendent but flexibly decide on the criterias				Operational management			Use of PM alternative	Operational management	Other means - operational management is much more frequent
4	Operational management	folyamatos visszajelzes a dolgozoknak azonnal	I give ongoing feedback immediatelly		Feedback to employees						Use of PM alternative	Operational	
5	-	aki nem ert egyet a jutalommal az bejohet es meg fogom indokolni	If somebody does not agree with the bonus could come in and I would explain		Managerial communication								
6	-	a vezetok megindokoljak hgoy miert kerulnek be egy bizonyos kategoriaba - kozos ertekeles van a vezetokkel	Managers explain why somebody got into a category, we have joint evaluation with managers										
7	-	Minden kollega melle leul egy napot, konkret input van ki hogy csinalja a feladatokat.	I sit down with each colleguae for one day. There is concreate input about the work					Other means of management					
8	-	elso evben nincs jutalom a keret nagyobb mozgasteret ad. Viszont a fizetes emelkedni fog	First year there is no bonus that give more room. Salary will increase		Salary increase another tool			Other means of management					
9	-	az egy oras beules alapjan van szelekcio - havitus, folyamatok alapjan - ezeket el kell kuldeni - a berkeret van felhasznalva hogy	One hour sit in there is a selevtion based on the processes. We let people go and we use their salary pool										
10	-	havi berekben van elosztlas ami az elismertseget jelenti	There is a distribution in the salary	Not the bonus is used for differentiation and incentive altough it is controlled and not necessary paid out, instead	Salary differentiation			Other means	Other PM tools				
11	Use of PM alternative	a cimek jelentik a kulonbseg tetelt, alapber, jutalomudules, projektek allokalasa, 2x1 havi projekt or bezzalas	Titles make the difference, base salary, reqrd vacation, projects, 2x1 project		Titeles			Other means			Use of PM alternative	Use of PM alternative	
12	-	3 kategoria van 1 felulteljesito, kozep, nem kap jutalmat (alapber+tulora) - atlag mennyi kap valtozo hogy mi az atlag felevente valtozik .Dinamikus a rendszer arra hogy lehessen allokalni. 70% atlag, 15% atalag alatt, 15% felso kategoria. Nem az alapberhez van viszonyitva hanem fix osszeget kap mundenki. a beremelesnel is hasonloan halad.	There are 3 categories. Overperformers, middle, no bonus. Average changes every year. 70% is the average, 15% bellow average, 15% upper category. It is not compared to base salary but a fixed amount for everybody. Same for salary increase		Distribution								
13	-	Benne van hogy adhato, nem kotelezo.	It could be given but it is not compulsory		Communication			Communication from manager					
14	-	A vezetokenel egyedi ertekeles van - hasonlo rendszer van alkalmazva, ha apremizaltaknal lehetne alkalmazni akkor ott is igy lenne. Az is lehet hogy a maradek penz egyedi osztonzesre lehet forditani. Midnenki a penzbol ert, igy lehet uzenni	There is individual evaluation with managers. Remaining money could be used for individual incentive. Everybody leaves off of money this is how you send a message										
15	-	nehez menetkozben valtani	Cannot change mid way										
16	-	MRP - ben nagyobb az ereje a kulonbsegtetelnek.	MRP is good for differentiation		MRP								
17	-	berkeeretgazdalkoasban lehetne hasznalni azt hogy kevesebb emberrel megoldani a feladatokat de tobb penzert.	Salary pool system iwoud be used to solve the same tasks with less people		Overtime is another tool			Other means					
18	-	tulora kioszthato kovetkezo evbenjutalomkent	Overtime could be paid out as bonus next year										
19	-	a visszajelzes egyben dafigyelest is jelent	Feedback means paying attention to people					Motivation of feedback based on objectives					

Detailed Overview of Thesis