Transforming Culture through Social Performance:
A Longitudinal Case Study of a Professional Firm in Great China
using Jeffrey Alexander's Cultural Pragmatics Framework

SUN, Kwai Yu Vivian
Bachelor of Economics, Postgraduate Diploma in Training

This thesis is presented for the degree of Doctorate of Business Administration (DBA)

TABLE OF CONTENTS

LIST OF FIGURES

LIST OF TABLES

ABSTRACT

This thesis aims at generating new insights or guidelines for the better understanding and more effective management of cultural change in organisations. The thesis started with two questions: "what is required to facilitate successful cultural change in an organisation?", and "how can we change culture when we are the culture?" In attempting to answer these questions, it draws on Jeffrey Alexander's cultural pragmatic framework to guide a longitudinal study of a cultural change program in an international accounting firm in China. The research draws on the interpretivist research paradigm. It uses documentary analysis, semi-structured interviews and non-participant observation to reconstruct the organisation's cultural webs and detail how they influence the interactive dynamics of sense-making, sense-giving and the reception to sense-giving.

As a basis for analysing the nature and effectiveness of cultural change as a social performance, the thesis draws on Alexander's view of performance as comprising of six key elements: systems of collective representation; actors; audiences; means of symbolic production; *mise-en-scène*; and social powers. In using this framework for understanding and evaluating performative success, the thesis provides the first application of cultural sociology's dramaturgical approach to the analysis of organisational change in a Chinese firm. It also provides a test and confirmation of the relevance of Alexander's cultural pragmatics framework for investigating cultural change in organisations. And, finally, it draws on and extends Alexander's framework in developing guidelines for how practitioners can more effectively manage cultural change – by viewing it as a social performance.
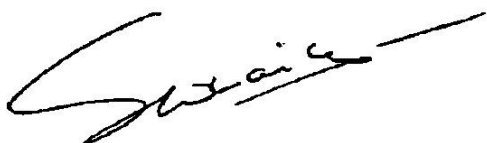
STATEMENT OF CANDIDATE

I certify that the work in this thesis entitled "Transforming Culture through Social Performance: A Longitudinal Case Study of a Professional Firm in Great China using Jeffrey Alexander's Cultural Pragmatics Framework" has not previously been submitted for a degree nor has it been submitted as part of requirements for a degree to any other university or institution other than Macquarie University.

I also certify that the thesis is an original piece of research and it has been written by me. Any help and assistance that I have received in my research work and the preparation of the thesis itself have been appropriately acknowledged.

In addition, I certify that all information sources and literature used are indicated in the thesis.

The research presented in this thesis was approved by Macquarie University Ethics Review Committee, reference number: 5201001524 on 16th June 2011.

SUN, Kwai Yu Vivian (Student ID: 83157166)
8 December 2013

ACKNOWLEDGMENTS

This thesis could only be completed due to the support of several parties and I would like to thank all of them here.

The first party is the senior leadership of the Firm of my Case Study. The Firm's Chairman and CEO, the Operation Leader, the Assurance Leader, and the HR Director, have all been most supportive to my research work. Their generosity and openness is most touching. I would not have this thesis without their understanding and invaluable support. Special thanks go to Miss Heidi Au, the HR Senior Manager, who has always been ready to help despite her busy schedule. Of course, my gratitude also goes to the 111 interviewees who were so open to me, sharing their views and comments. The data they provided are the crown jewels of this research.

The second one is my supervisor, Professor Richard Badham. His wisdom, energy, encouragement and patience are all indispensable to this research. I am much indebted to him for his innovative ideas and guidance through the process. Without his perseverance, inspiration and motivation, it would not be easy for me to complete the thesis.

My personal assistant, Miss Dorothy Loong, has been an invaluable support to me through these years. She is the one who saves me from all the detailed and tedious work; and helps me to keep the company going. She was also my sounding board for clarifying my ideas and generating insight during this lonely journey of research.

My family, my mother, sisters, brother and my in-laws, are my cheerleading squad, and they have given me never-ending support and encouragement.

Finally, the person I would like to thank most is my husband, Wilson Chan, for being most supportive and patient throughout this journey. He enabled me to focus and concentrate on my study without worrying about work or family. His unique sense of

humour has always been a good driving force that motivates me to go on until the goal is achieved.

Transforming Culture through Social Performance: A Longitudinal Case Study of a Professional Firm in Great China using Jeffrey Alexander's Cultural Pragmatics Framework

CHAPTER 1 CURTAINS UP – CHORUS[1] OF THE DRAMA OF RESEARCH

Ladies and gentlemen, welcome to the Drama of Research!

This drama is a story about the adventure of a DBA[2] student exploring the New World to seek the Holy Grail – *Contributions to Practice and Academic Theory*. The plot is an empirical study of organisational cultural change in an international public accounting firm in China, using Alexander's cultural pragmatic framework (Alexander, 2006) as a lens for exploring cultural change as a dramaturgical phenomenon.

1.1 THE BACKGROUND TO THE PRODUCTION

1.1.1 The mission

Let me first share with you the background to this production. For more than 10 years, I have been facilitating leadership groups of various organisations in Hong Kong and China to develop, gain agreement on and implement their strategic plans. Coming up with a strategic plan is frequently not too difficult, but implementation is. Quite often, a beautifully crafted strategic plan which was agreed to by the leadership ends up gathering dust in the drawers of the CEO. As noted by Beer and Nohria, 70% of all change initiatives fail (Beer and Nohria, 2000). Despite its impressionistic character, this indicates that it is a challenge to ensure the success of strategic implementation and related change initiatives. Why is strategy implementation so difficult? Why do so many change initiatives fail? And, from a pragmatic perspective, the key question for me is: *"What is*

---

[1] 'Chorus' is borrowed from the term 'Greek Chorus' which represents a company of actors that comments (by speaking or singing in unison) on the action in a classical Greek play <www.thefreedictionary.com>. The chorus offered a variety of background and summary information to help the audience follow the performance.
[2] DBA stands for Doctorate of Business Administration.

required to facilitate successful strategy implementation and change initiatives?" The Drama of my Research was a journey to find answers to this question.

1.1.2 Preparation of the research script

I spent quite some time exploring the pragmatic question, wondering whether it was the different types of leadership, or the implementation processes, or the communication processes that facilitated the success of change initiatives. During my literature search, I started to see the relationship between organisational culture and business performance. Kotter and Heskett in their landmark study from 1987–1991, *Corporate Culture and Performance,* documented results of 207 large U.S. companies in 22 different industries over an 11-year period. They reported that companies that managed their cultures well saw revenue increases of 682% versus 166% for the companies that did *not* manage their cultures well; stock prices increases of 901% versus 74%, and net income increases of 756% versus 1% (Kotter and Heskett, 1992). It has been widely argued that the possession of an appropriate, widely-shared and acted-on belief and value system is an essential prerequisite for (or at least has a strong influence on) successful strategy implementation (Green, 1988a, Ouchi and Jaeger, 1978, Wilkins, 1983, Deal and Kennedy, 1982, Yilmaz and Ergun, 2008, Wilkins and Ouchi, 1983). When culture is appropriately understood, fostered and deployed, it promotes loyalty, enthusiasm, diligence and devotion to organisations (Ray, 1986) – all factors which have an influence on organisational outcomes (Gregory et al., 2009). This suggests that when organisations want to improve their performance, they must seriously consider the requirements for appropriate cultural change (Cameron and Quinn, 2006, Ramsey, 2004, Wilkins, 1983). Green summarises the extreme approach quite nicely by saying that, "it is corporate culture rather than strategy which is the key to understanding organisation success. If the culture is right, then the right strategy can be implemented." (Green, 1988a) p.123. In fact, cultural change is implicit if not explicit in strategic change (Green, 1988a). Hence, my question moves from the requirements for effective implementation of strategy, to *"What is required to facilitate successful cultural change?"*

2

I first sought to find my answer in organisational cultural studies, and came to appreciate the differences between variable vs. root metaphor concepts of culture (Smircich, 1983), integrative vs. pluralistic views (Martin, 2002), and functionalist vs. symbolic paradigms (Schultz, 1994). I started seeing culture as less a simplistic integrative entity which forms part of an organisation; but rather as a social product, produced not by people but interactively in, between and through people (Bate, 1994). My view of culture shifted from a managerial, systemic, functionalist or integrated one, to that of a fluid and multi-levelled social construction, produced as members of the organisation interact, negotiate and make sense of their experience. It is, in essence, a subjective phenomenon grounded in how people interpret reality and define meaning in their lives (Hatch and Cunliffe, 2006). Meaning is grounded in interpretive schemes that establish significance and effect, and are affected by social interaction (Weick and Browning, 1986). In this sense, it is not the case that an organisation *has* a culture; but, rather, *is* a culture (or set of cultures).

If organisation *is* culture, effective organisational change *is* cultural change (Morgan, 1986). It is not just considering culture as part of the process of executing strategies; or working around culture by adapting the implementation plan i.e. a view that sees culture and strategy as two separate entities. Thinking culturally is thinking of organisations *as* culturally constructed social worlds. This concept helped me to see strategy development and cultural change as a form of changing the between-ness (Bate, 1994) or pattern of connections and interpretations in an organisation (Meyerson and Martin, 1987). If strategy is enacted by people based on their interpretation of the environment; environmental reality is constructed by people's perceptions, grounded in interactions and conceptions rooted in their organisational culture (Bate, 1994). This led me to another interesting question: "*How can we change culture when we are the culture?*"

To further complicate the issue, organisations are becoming increasingly more fluid, diverse, and complex, and, hence, so is 'organisational culture'. Culture is dynamic and multi-levelled; and as a result cultural change is an inevitably messy and emergent process, and managing cultural change is a complex situational practice, requiring mindfulness, reflexivity and discipline to be effective (Badham, 2006). At the same time,

as a practitioner, I need some concrete practical ways or guidance on how to act in such circumstances. Badham et al. proposed a dramaturgical approach to the handling of such practical issues in the management of change (Badham et al., 2012b). Such an approach focuses on the '*how*' of performance (Denzin, 1992). While based on an interpretive and interactionist view of culture and change, it provides insights and practical advice on how managers handle, and can improve their ability to handle, *change as a performance.* (Badham et al., 2012b). While the dramaturgical model of social reality is well-established (Goffman, 1967, Goffman, 1959, Mangham and Overington, 1987), the adoption of a thoroughgoing dramaturgical approach to organisational change is novel and suggestive. However, while Badham et al. (2012b) provide guidelines for informing such an approach, they do not provide a framework for exploring the effectiveness of managing change as a cultural performance.

When my supervisor first introduced me to Alexander's Strong Program in cultural sociology, invoking an understanding of social life as social performance within his cultural pragmatics framework (Alexander and Smith, 2010, Alexander and Smith, 2004, Alexander, 2003a), I embraced the perspective. It matched with my views that "we are the culture"; it drew on the dramaturgical approach, but it also provided a cultural pragmatics framework that allowed me to explore (and provide advice on) how well cultural performances are handled. More specifically, within his framework, Alexander defines six elements of a social performance, the success of the latter relying on the ritual-like fusion of these elements in creating resonance with the audience (Alexander et al., 2006). The six elements that Alexander identifies are: systems of collective representation; actors; audiences; means of symbolic production; *mise-en-scène* and social power. The framework provides a clear structure for exploring the messy dynamics of the cultural change process. Not only does it act as an effective analytical framework for providing new insight to the change process, but it also has the potential to be used to intervene in the change process itself. Despite its potential relevance, however, Alexander's work is grounded in cultural sociology, and has not been used in organisational or management studies. One of the contributions of this thesis is to explore the degree to which Alexander's model can be transported into organisational studies, and its value in providing insights into cultural change in organisations.

4

1.1.3 Objectives of the research

I aim at providing answers to the two questions that I raised earlier, they are:

1. What is required to facilitate successful cultural change?
2. How can we change culture when we are the culture?

Against the backdrop of "strategic change is a cultural change", and adopting a practitioner's perspective, the thesis is concerned with generating new insights or guidelines for more effectively managing cultural change in organisations. In particular, this research aims at:

1. Gaining insight on how we can understand organisational culture in a way that can inform and support initiatives to bring about organisational change; and
2. Providing advice for practitioners on how to manage cultural change more effectively.

Reality is constructed by people's perception of their interaction, which stems from the organisational culture. To achieve the above aims, drawing on a case study of cultural change in a Chinese firm investigate how organisational culture influences people's meaning creation process by reconstructing the experiences and interpretations of those who live within it.

Although this thesis is for the award of a DBA degree and, as such, is primarily expected to 'make a distinct contribution to the improvement of professional practice or policy in the field of business administration', the thesis also has academic research objectives. These objectives are to:

1. Apply Alexander's model to the understanding of a cultural change program and an evaluation of the degree and sources of its effectiveness;
2. Evaluate Alexander's model as a source of such insight; and

3. Explore ways in which Alexander's model may be clarified, developed or supplemented as a framework for exploring the dynamics of organisational cultural change programs.

1.2 THE PLOT OF THE RESEARCH DRAMA

To achieve the above objectives, I am using Alexander's cultural pragmatics framework to structure an empirical study of a cultural change program, *the Breakthrough Program*, of the Assurance Department of an international certified public accounting (CPA) firm in China ('the Firm'). The Assurance Department has around 7,500 professional staff in 14 offices in China. The cultural change program was launched in October 2010 and its preparation work commenced in July 2010. It has been going on since then and as described by the Chairman of the Firm as "*a journey with no end*".

By adopting a general dramaturgical approach and Alexander's social performance model in particular, the cultural change program of the Assurance Department is explored as a complex social performance. A single case was deemed appropriate for such a study as it provides the basis for an in-depth study of the social context and cultural set up of an organisation. This focus naturally lends itself to an interpretivist or constructive research paradigm, and uses document analysis, non-participant observation and semi-structured interviews as data sources. The data collection process took nearly two years from October 2010 to the end of 2012. A total of 111 people were interviewed from five major cities in China and 40 events were observed. Prior to the study, I worked in the China Firm for 18 years, having left 9 years ago, 7 years before the start of the study. As analysed in the methodology chapter, this insider/outsider role has its advantages and disadvantages, but overall, I argue, it has played a unique role in making this study possible.

1.3 THE HOLY GRAIL

1.3.1 Contributions to practice

As far as I know, this study is the only in-depth study of a major cultural change program of a multi-national firm in China. It is also, as far as I know, the first time that a cultural sociology model has been applied to the study of organisations in the context of China market, and, most definitely, the first to use an explicitly dramaturgical approach.

There are three key findings that have emerged from this research.

Firstly Alexander's cultural pragmatic framework was found to be relevant and useful for the study of organisational cultural change and to the China market. The dramaturgical approach, breaking the change program into plots, acts, and scenes, helped to put some structure into the messiness of a mega-change program. It helped to capture the unfolding nature of the program, while providing and maintaining a 'big picture' overview. In the process, Alexander's model was able to provide a step-by-step process for evaluating how well the change program generated resonance (or created dissonance) in its audience(s).

Secondly, the research was also able to capture the culture of the Firm as a tangled network of cultural webs characterised by both partial coherence and contrary tensions. It was able to demonstrate how the cultural webs within which they were embedded influenced how people interpreted and made sense of not only their leaders' actions but also the environment within which these were seen to take place. In incorporating a 'deep' analysis of these cultural webs, this thesis goes beyond the more common managerial, functionalist or integrated views of culture as something that an organisation 'has' that inform many cultural change programs (including the Breakthrough Program itself). This perspective provides an alternative view of culture for practitioners to consider. Further research on detailing and testing out such an alternative is required; but hopefully the use of Alexander's cultural pragmatics framework in this thesis provides an example of one possible framework. Having said that, however, the thesis

should not be taken as suggesting that cultural change can somehow be 'controlled' through a 'deep' understanding of culture. Shared meanings cannot be simply captured, regulated and controlled, and we are always in the position of only being able to influence them, in a tentative, provisional and exploratory manner.

Thirdly, and finally, the thesis provides specific insights into many specific change issues, informed by the application of Alexander's framework. It reveals, for example, multiple factors facilitating and hindering the achievement of resonance between managerial scripts and the background culture, between actors and audiences in change, and within and between teams of actors involved in change programs. It also demonstrates the 'devil in the details' of a change program, as success is influenced by the arrangement of performances, the timing and sequencing of events, and how the symbolic means of production and communication are configured.

1.3.2 Theoretical contribution

1. Insights into Alexander's framework

This thesis attempts to demonstrate that not only is Alexander's framework applicable but can also be used as a basis for generating guidelines into how an organisation's cultural webs may be reconstituted.

Prior to the research, the ability to apply the framework to a complex organisational change program appeared to be bedevilled by a number of ambiguities. The program was characterised by multiple actors, shifting actors and audiences, and multiple-levels of performance. Moreover, key concepts such as *mise-en-scène* and means of symbolic production, distinctions between actors and script when interpretations of how actors are behaving is part of the script and so on, appeared ambiguous and overlapping, and the integration of social power seemed to add extra confusion. In the course of conducting the empirical work, however, it becomes possible, at least for the purposes of preliminary analysis, to clarify many of these ambiguities. There, are, however, as we shall review in the conclusion, more areas that require greater

clarification, and some new ambiguities were also raised, and have been highlighted as important areas for further research.

2. **Possible areas for further development of Alexander's model**

Firstly, Alexander places central emphasis on the design of a foreground script that successfully fuses with background symbols, yet there is little exploration of how this can and should be done in the context of changing cultural symbols and webs.

Secondly, while recognising the existence of multiple-layers in any performance, Alexander's model does not particularly well address the multiplicity and sequencing of performances within 'interaction ritual chains' (Collins, 2004). Moreover, it does not capture, as we have attempted to do, the existence of separate, sometimes complementary and sometimes contradictory, sub-plots within the overall set of performances.

Thirdly, while Goffman (1967) and others have talked about the attributes of teams of actors, as well as more or less fluid movements of people between being actors and audiences, Alexander's model provides little insight into or advice on how to handle such matters. The case study analysis conducted in this work attempts to illustrate how such issues might be dealt with.

Finally, while Alexander attempts to bring power into his analysis, by focusing on the influence of social powers on the production, distribution and interpretation of social performances, this appears to be a somewhat restricted view of the range of influence that power has upon social life. In the case study analysis, we noted, for example, the active role of audiences, particularly in the generation of a 'counter-script' to that officially promulgated, and the importance of exploring the interaction between dominant 'managerial' scripts and such 'counter-scripts' as part of the performative analysis. I have not, however, addressed this issue of power in any great depth, and a further exploration of such issues remains a matter for further research.

1.4 THE DRAMATIC STORY BOARD – GETTING THE ACTS TOGETHER

The dramatic plot of the thesis is developed in 8 Acts (or chapters).

Chapter 2 is the literature review, in which I investigate the different perspectives on culture, and then explore how culture can be understood to be changed or managed. Once that is established, I move on to explain Alexander's Strong Program in cultural sociology, his cultural pragmatics framework and his view of social performance, as the intellectual framework employed to guide the case study investigation.

Chapter 3 is the research methodology chapter, and explains the research paradigm, approach, and strategy. It lists out the data collection and analysis methods, and summarises the data collected. Potential research issues and ethical considerations are highlighted, with a discussion of how they are addressed in the research process. The chapter also provides the context of the research, by describing the background of the case study organisation as well as the specific research methods employed. An overview of the research approach is provided in Figure 3.1.

Chapter 4 provides a detailed description of the Firm's cultural change program, the *Breakthrough Program*. Using a dramaturgical framework, the Breakthrough Program is divided into two main *Plots*, three *Acts*, and twenty-three *Scenes*. The chapter also outlines and describes the actors and audiences in each Act and Scene. At the end of this chapter, the overall results of the program as at April 2013 are documented, and exploratory insights provided into the existence and impact of surface and deep Plots in the case study 'performance'.

Chapters 5–7, provide a detailed application of Alexander's cultural pragmatics framework by first identify the six elements of social performances in the Breakthrough Program and evaluate their success of refusing and the reason behind. Chapter 5 looks at the systems of collective representation: background representations and foreground scripts (what is the message?); Chapter 6 looks at the actors and audience of the Breakthrough Program (who are the key players in the performance?); and Chapter 7

10

looks at the means of symbolic production, *mise-en-scène*, and social powers of the Program (how is the performance being executed?).

Chapter 8 summarises the overall results of the research, key findings and key contributions to practice and academic theory. It also highlights the key limitations of the research and potential areas for future investigation.

1.5 THE ADVENTURE

I set out looking for the Holy Grail, I experienced ups and downs, met so many people who guided me and supported me through the adventure. There were new experiences and explorations; and I never knew exactly what was waiting for me round the corner. There were always interesting discoveries along the way, and in the end, I had a rich experience and lots of fun.

CHAPTER 2 LITERATURE REVIEW

2.1 CULTURE IN ORGANISATION STUDIES

In this chapter, I investigate the different perspectives on culture, and then explore how culture can be understood to be changed or managed. Once that is established, I move on to explain Alexander's Strong Program in cultural sociology, his cultural pragmatics framework and his view of social performance, as the intellectual framework employed to guide the case study investigation.

2.1.1 Culture in organisational studies

The study of organisational culture flourished in the 1980s and 1990s (Frost et al., 1985, Alvesson and Berg, 1992, Gagliardi, 1992, Martin, 1992, Pondy et al., 1983, Schein, 1992, Smircich, 1983, Trice and Beyer, 1993, Turner, 1990), and there were studies showing that having a 'strong' organisational culture had a positive impact on the organisation's performances (Peter and Waterman, 1982, Deal and Kennedy, 1982). The concept of 'culture' directed people's attention to new phenomena in organisations and hence expanded the field of organisational study; it also reinterpreted well-known organisational phenomena and posed questions about their significance (Schultz, 1994).

Many studies indicate that organisations need to take culture into consideration in strategic change, and in managing the change process. However, there are differences in how and why this is achieved. It all depends on *how* people interpret culture and its importance for organisational change. Some see culture as an obstacle or set of cultural blinkers on strategic change (Graham, 2001, Baker, 1980), preventing strategy implementation (Alvesson and Sveningsson, 2008, Salmans, 1983). Some see it as the enabler – a variable that contributes to the strategic success (Schein, 1992); some see

cultural change *as* the strategic organisational change (Green, 1988a). Culture in organisations clearly means different things to different people. However, regardless of whether people see culture as a tool for business success, a barrier to implementation, a key enabler or focus of change, or even as a component of all our actions and decisions, all such views regard it as playing a key role in strategic change. (Alvesson and Sveningsson, 2008).

But what *is* organisational culture? Definitions abound. Kroeber and Kluckhohn's study of culture in 1952 already listed 164 definitions (Green, 1988b); the number of such definitions continues to grow over the years. As pointed out by Sathe (1983), different people think of different slices of reality when they talk about culture (Sathe, 1983). Nevertheless, there are some common elements.

2.1.2 Different perspectives on culture

Three established contrasts between alternative perspectives on culture are of key relevance to this study.

1. *Variable vs. Root Metaphor*

    Smircich, in her 1983 paper, distinguished between culture as a variable and culture as a root metaphor (Smircich, 1983). As defined by Alvesson, culture as a variable refers to: "certain, delimited, phenomena seen as analytically distinct from other phenomena and possible to relate in external ways to these. Culture is one of the several subsystems making up the organisation." (Alvesson, 2002) p.26. This paradigm sees the organisation as *having* a culture. Culture as a root metaphor indicates culture is not outside anything, but permeates the entire organisation – a cultural dimension everywhere – and culture is expressed and reproduced in organisational structures, strategic plans and administrative systems (Alvesson, 2002). Culture is then something that an organisation *is.* The organisation exists only as a pattern of symbolic relationships and meanings sustained through the continued processes of human interaction. There are, in terms of this dichotomy, two major

14

conflicting perspectives on organisational culture, i.e. the organisation *is* a culture vs. the organisation *has* a culture (Smircich, 1983).

2. *Integrative vs. Pluralistic*

Organisational culture is often viewed, particularly from a managerial outlook, as *integrative* i.e. as a set of core shared norms, values and beliefs that bind an organisation, provide meaning and purpose for its members, and assist the organisation to prosper and survive (Kotter and Heskett, 1992, Schein, 1992, Pettigrew, 1979, Milne, 2007, Ouchi and Jaeger, 1978). For Martin and Meyerson, however, this is only one view of culture, and contrasts strongly with 'differentiated' views that recognise a plurality of competing 'sub-cultures', and a 'fragmentation' perspective that emphasises the ambiguity, paradoxes and ambivalences within organisational culture (Meyerson and Martin, 1987, Martin and Siehl, 1983, Martin, 1992, Martin, 2002). For Bate (1994), both integrative and pluralistic perspectives are important and necessary. It is not an 'either/or' situation, but a combination of both. Bate advocates, in particular, a network culture where the parties strive to negotiate within a framework of jointly agreed rules and rights (Bate, 1994), and yet learn to live with ambiguity and uncertainty; and complexity, contingency and informality as the norm.

3. *Functionalism vs. Symbolism*

Overlapping with the above mentioned distinctions, is also a contrast regularly drawn between functionalist and symbolic perspectives on organisations (Smircich and Stubbart, 1985, Schultz, 1994, Bate, 1994). 'Functionalism', equivalent to the integrative model, views culture as the means through which organisational members solve problems of external adaptation and internal integration (Schein, 1992). In contrast, 'symbolic perspective' is defined by the meanings that organisational life has for its members, forming a socially constructed reality created and re-created through ongoing social interaction.

Within the symbolic approach, culture is understood in terms of the interpretive schemes that establish significance for organisational actors, which then affects (and is affected by) subsequent interaction and interpretation (Weick and Browning, 1986). The symbolic approach recognises the existence of competing patterns of interpretation within any culture, with individual actors validly seen as part of a dominant shared culture and also different and distinctive sub-cultures.

In this thesis, in line with Alexander's Strong Program in cultural sociology, I adopt the view of culture as a root metaphor, and as an often pluralistic and ambiguous symbolic system. Within this view, however, it is accepted that:

(i)   For some purposes it might be desirable to distinguish between 'cultural' components and other components (e.g. structure, technology, power) of an organisational 'culture' defined in root metaphor terms.

(ii) Integrative and functional perspectives are understood as an important and inevitable part of all cultures, with the integrative/functional perspective a key component of any attempt to bring about social development through cultural means.

(iii) The degree to which cultural norms, values and beliefs are clear, integrated or shared is an empirical question and one that cannot be presumed by intellectuals.

(iv) While managing cultural change seems to inevitably involve the actions of integration, or at least alignment of certain interpretative schemes, this does not mean that a cultural approach is the same as an integrative view of culture (Martin, 1992).

2.1.3 Culture as a network of webs

As Geertz (1973, p.136) notes, "The notion of an organisation culture, implying a single unified entity, is pure myth" (Geertz, 1973). Culture is complex, multiple, dynamic and messy (Schultz, 1994). Drawing on the symbolic view of culture that recognises its subjective and multidimensional character, Geertz defines 'culture' in the following manner:

"Man is an animal suspended in webs of significance he himself has spun; I take
culture to be those webs, and the analysis of it to be therefore not an
experimental science in search of law but an interpretative one in search of
meaning (Geertz, 1973) p.5.

His concept of 'webs of significance', is more akin to Smircich's 'webs of meaning'
(Smircich, 1983), than Johnson and Scholes 'cultural web' (Johnson and Scholes, 2000)
which is only a list of items that make up the culture, and which does not capture and
address the implications of the complex and multiple nature of culture. The analysis of
'culture' as Geertz described it is a:

"searching out of significant symbols, and clusters of significant symbols – the
material vehicles of perception, emotion, and understanding – and the statement of
the underlying regularities of human experience implicit in their formation." (Geertz,
1973) p.408.

Consequently, culture can never be simply and conveniently categorised and labelled.
There is no single web or map. Rather, culture is the "patterns or webs of various kinds of
symbolic expressions" (Schultz, 1994) p.81, and, as described by Cassirer,

"a tangled web of human experience... [in which]*… man lives rather in the*
midst of imaginary emotions, in hopes and fears, in illusions and disillusions,
in the fantasies and dreams." (Cassirer, 1954) p.43.

In any organisation, we have such networks of cultural webs tangling together due to the
diversity of people and cultures which co-exist within them. The multiple webs are
overlapping; sometimes complementing each other and at other times creating tension
and fraction between them. The network of webs poses a clear challenge when we try to
change culture and to manage this subjectively interpreted and interactively constituted
and renegotiated entity. The symbolic and root metaphor understandings of culture do,
however, enhance our understanding and appreciation of the realities and complexities

of culture, and how we operate within it. Clifford Geertz, with his metaphor of 'webs' and 'octopus', and in line with Peckham's definition of culture as "a loose package of diversities – an incoherence – not a structured system of compatible entities." (Peckham, 1976) p.267 provides an exemplary account of what such an approach involves.

2.2 CAN CULTURE BE CHANGED OR MANAGED?

If we see strategic change *as* a type of cultural change, a key question is whether culture can be deliberately and purposively changed in a desired and planned direction. Culture is not a simple physical entity. If we adopt a symbolic perspective, it is a human product which people create, sustain and change. Human 'intervention' does not happen from the 'outside', but is part of the webs within which we are caught up. Culture, in this sense, is both cause, character and consequence of organisational change, not simply an external system to be controlled or an obstacle to overcome. As a social product, produced by the interaction between people (Bate, 1994), any change in people and their experience inevitably brings about change in culture; and this is an ever-changing process.

The key question, of course, is whether this complex and pervasive 'tangled web' can be managed and directed in accordance with the desire of management. Studies conducted by Ogbonna, Wilkinson and Harris noted that attempts to impose top-management derived values on employees are difficult and often have unintended consequences (Ogbonna and Wilkinson, 1988, Harris and Ogbonna, 2006, Grugulis and Wilkinson, 2002, Ogbonna and Harris, 1998, Ogbonna and Wilkinson, 2003). While changes of some kind are likely to happen, in terms of their planned objectives, the initiatives often only succeed in achieving relatively superficial changes in surface 'behaviour', with far less frequent changes in long- term sustainable transformation of norms, values and beliefs.

In regard to this question of control, Alvesson and Sveningsson (2008) put forward three positions, that: management has control over the change of culture; it only has partial control; or that culture is beyond management's control (Alvesson and Sveningsson,

2008). The second position sees that people, due to a multitude of various values and meaning-influencing groups, do not respond predictably to efforts to change their orientations. But change will take place as management is one resourceful group which can exercise a moderate influence on some values and meanings under certain circumstances. I would interpret that there is a possibility of changing or modifying certain meanings or values within the culture. However, 'how to do it right' is crucial. In general terms, this thesis adopts the second position, with a view that management *can* change and modify certain meanings and values within a culture. The thesis attempts to provide an understanding of how it does so and what this involves.

Culture is not an object but an interpreted phenomenon. "The challenge is to see the organisation from a cultural viewpoint, to reconstruct it culturally" (Bate, 1994) p.140. For a more effective approach to influencing change, two vital elements are required: a sophisticated understanding of the cultural process that is to be managed, and a similarly informed model for intervening in that process. Only by finding how the present order is put together, and why it persists, can we discover how to change it. To intervene, we cannot just change the culture as we *are* the culture; we need to understand the threads that make up the webs, and how our world views reside within the web. We need to *think culturally* rather than *think about culture*.

It is a daunting task as culture is complex, diverse, dynamic and messy. While models and frameworks abound within the integrative and functionalist perspectives for 'managing' culture, there are far fewer approaches grounded in the more sophisticated symbolic views of culture. It would be useful, therefore, if there was a framework to help guide us through an exploration of cultural change in organisations – a framework that could also be drawn upon to assist in 'intervening' in cultural change.

2.3 OTHER FRAMEWORKS OF CULTURAL CHANGE

In regard to organisational cultural change, there have been many studies. However, quite often, they view organisation culture from an integrative and managerial

perspective (Alvesson and Sveningsson, 2008, Cameron and Quinn, 2006, Deal and Kennedy, 1982, Schein, 1992, Johnson, 1992). Though some of them do acknowledge there is a presence of other perspectives, like Cameron and Quinn who argued that culture is "a competitive advantage in organisations mainly to the extent to which it is a common, consensual, integrated set of perceptions, memories, values, attitudes and definitions" (Cameron and Quinn, 2006) p. 61. Schein also said that "if the concept of culture is to have any utility, it should draw our attention to those things that are the product of our human need for stability, consistency, and meaning. Culture formation is always, by definition, a striving toward patterning and integration.."(Schein, 1992) p.17. This is in a way over-simplify the dynamic and complexed nature of culture and such one dimensional view of culture will not help us to appreciate the breadth and depth of an organisation's culture and understand how the culture can enable or hinder any change and the cultural change required.

Within the literature on organisational strategy and change, there are two well-known strategic change theories that highlight social and cultural factors: Johnson's 'cultural web' in the management of strategic change (Johnson and Scholes, 2000, Johnson, 1992, Johnson, 1990), and the 'strategy as practice' school (Whittington, 1996, Whittington, 2006, Vaara and Whittington, 2012)

Gerry Johnson's cultural web provides a particular view on what we earlier termed cultural webs of significance. In earlier session, we talked about cultural webs of significance, where men and women using it as the interpretative scheme and draw meanings for their experiences. Gerry Johnson's cultural web "creates a relatively homogeneous approach to the interpretation of the complexity that the organisation faces. The various and often confusing signals that the organisation faces, are made sense of, and are filtered, in terms of this paradigm. It is a device for interpretation and a formula for action"(Johnson, 1992) p.29. Johnson characterises the cultural web as having seven elements i.e. paradigm, power, organisation, control systems, rituals and routines, stories and myths, and symbols.   Johnson argues that this web can be used to guide a culture audit that helps to make explicit that which is taken for granted, and to identify the cultural barriers to change (Johnson, 1990, Johnson, 1992).

20

In contrast to the view presented in this thesis, however, Johnson's cultural web provides us with a unitary integrative view of the cultural dimensions of change. Our view, in contrast, does not restrict cultural analysis to one conducted by management to achieve their strategic intent. Moreover, and most importantly, if cultures are something that we *are* rather than what we *have*, then it is important to recognise the multiple-layers and multiple-perspectives that are inevitably involved, and not reduce these to a one-dimensional thesis or focus, whether managerial or otherwise.

Strategy as Practice (SAP) focuses on how strategy-making takes place as a situated practice. It directs attention onto local situated micro-practices as well as broader contextual macro organisational and social practices.. It draws on discourse, sense-making and practice perspectives in its analysis of strategic change. (Whittington, 1996) (Jarzabkowski, 2003). Again, similarly to Johnson, there is much that is of value in this perspective, and there are a number of overlaps with the social performance perspective employed in this thesis (Badham, Mead and Antonacopolou, 2012). However, in general, this school does not go so far as the strong program in cultural sociology in highlighting the dramatic and enacted narrative dimension of change-as-ritual, and for a greater and more systematic exploration of these issues we need to turn outside organisational studies to Alexander's strong program in cultural sociology.

2.4 ALEXANDER'S STRONG PROGRAM

2.4.1 Why sociology and why Alexander?

From the symbolic perspective or the root metaphor concept, culture exists between people's minds – a social construction, produced when members of the organisation interact, negotiate and make sense of their experience. This is consistent with critical hermeneutic definitions of sociology, as an extended commentary on the experiences of daily life – an interpretation which feeds on other interpretations and is in turn fed into them (Bauman, 1990) – c.f. Giddens notion of a 'double hermeneutic'(Giddens, 1987).

Alexander's Strong Program arguing for a 'strong' cultural sociology rather than a 'weak' sociology of culture, is consistent with this view of culture and social theory.

It is culture that constitutes our structure, our actions and our interpretive schemes. An organisation does not exist as a 'thing' *per se*, but is constructed and reconstructed by the organisation's members through the intermediary of individual and group meanings and interpretations. It is a pattern of symbolic relationships and meanings sustained through the continued processes of human interaction. Alexander's Strong Program in cultural sociology draws on and presumes such an approach, and views it through the following framework:

1. a 'cultural pragmatics' approach – a grounding of the research in established 'cultural sociology';
2. a 'social performance' perspective on socio-cultural interaction – a framework for exploring the interactions between text and con-text, both in terms of text and action, and micro and macro interactions; and
3. a theory of the challenge of 'defused' rituals in modern society – focusing on binary codes, and the dynamics of fusion, de-fusion and re-fusion in achieving cultural resonance.

Alexander's concepts of cultural pragmatics, social performance and the challenge of achieving resonant rituals in modern society make up a useful Strong Program framework that, we shall argue, provides a useful framework for guiding the analysis of cultural processes and providing a framework/model for influencing such processes.

2.4.2 The Strong Program

What is 'culture' for Alexander? He defines culture as "the symbolic and learned aspects of human society. Culture is not biological but, instead, is transmitted and shared via social interaction." (Alexander and Thompson, 2008) p.5. Culture is not an object and we are not born with it; it exists in and through social interaction. Based on this assumption, Alexander's Strong Program in cultural sociology is "a collective effort to put meaning

22

centre stage" (Alexander and Smith, 2010) p.15. As individuals, we all have personal stories to tell that are unique to us. How people create reality and social trends is based on our experiences and by telling them to ourselves, and others, we give meaning to our lives. Sociology explores how our individual experiences make sense as part of a larger story – a story about broader groupings of individuals sharing similar experiences and subject to the same social trends (Alexander and Thompson, 2008) p.4. In this process, the Strong Program seeks to explore how everyday individual stories and relationships relate to the larger, collective stories of social groups, systems and societies.

Alexander argues that Strong Program sees culture as autonomous, not only relatively independent of social structure and individuals but also, in an important sense, constituting what we take 'structure' and 'individuals' to be. This is the one of the key characteristics of the Strong Program. The Strong Program is founded on the assumption that it is our language that drives our understanding of the world as it gives meaning to what we see, hear and experience (Alexander, 2006, Alexander, 2004c). Individual and collective identities are then 'framed' through a language of narratives, with the act of narrating drawing on pre-coded linguistic ('textual') structures. Coding here is a source of meaning. In his research on Watergate, Alexander (2003a) noted that public-sphere talk is shaped by strong binary logics. These logics not only structure thought and debate, but also influence actions through their definition of the 'sacred' and the 'profane' (Alexander, 2003a). Our language creates this web of meaning through its established binary codes. We experience 'culture' through these binary codes, and these, in turn, influence how we interpret, evaluate and act upon the world, in our conversations and performances (Alexander, 2006, Alexander, 2009).

If a sense of social reality is created through the discourse of people in interaction using binary cultural codes, culture is not objective but depends upon how people interpret and use such codes. Cultural sociology explains social action through an analysis of the cultural codes within which it is embedded, and the ways in which these codes are not only reproduced but also altered in the process of interpretation and interaction

(Eyerman, 2004). In this way, cultural is never static; it changes and evolves in an ongoing fashion through social interaction.

To understand culture, the Strong Program seeks to provide 'thick descriptions', identifying and decoding the webs that are spun around the subject under investigation. The provision of such descriptions requires a detailed study of concrete social settings where action occurs, decisions are made and social reproduction or transformation takes place. When social scientists offer thick descriptions, they are presenting hermeneutical reconstructions built up from interactive part-whole relations (Alexander et al., 2011). Their aim is not just to discover (or accept) actors' expressed motives, but to understand the cultural structures upon which they depend and through which they are established. Culture, in this sense, is a rich and complex text, with a subtle patterning influence on social life. The result is a compelling vision of webs of significance that guide action (Alexander and Smith, 2004).

Alexander draws upon performance theory in an analysis of how action is 'scripted' according to inherited narrative frames (and through them to deeply embedded cultural structures), as well as how such texts are enacted in context. Culture is not just a 'local' text, but a text that is informed and underpinned by signs and symbols that are in patterned relationships to each other. Local knowledge here, is a 'part', located within a 'global' whole for its meaning to be fully understood (Alexander et al., 2011). Alexander emphasises the importance of local interaction as a constructive cultural influence, but regards these local interactions as working on and within embedded cultural (binary) codes, codes which provide the macro-text background to the local micro-text.

For Alexander, social structures are cultural structures: they are public codes, cultural categories, stratified hierarchies of meaningful structures, structures of signification, and patterns of interworking meanings, symbolic structures and symbolic forms. They do not exist objectively: we (as with all actors) begin with our interpretations of what the actors are up to, or think they are up to, and then explore patterns. What we often see, or are encouraged to see, as non-culture, i.e. the social structure, is actually an interpreted reality, a dimension of culture. While all cultures involve assertions about the 'reality' of

24

things (c.f. claims in organisations about internal and external 'environments'), people may or may not take these assertions as true – they may or may not 'resonate'. In an important sense, whether we do take them as real depends on whether we make them so. This depends, in turn, on whether rhetorical arguments and dramatic presentations have been convincing (Alexander and Smith, 2004).

Same concept echoed by Edelman in his symbolic uses of politics (Edelman, 1985). Edelman sees multiple realities are inherent in politics and so are the rationalisations that justify particular interpretations of the political scene. People act within the realities they construct for themselves. He also sees symbols depend on the onlookers of the symbols and their social situations. There is no objective sense nor is there an objective reality from which symbols can divert attention, interpretation and meanings shape behaviour. It all depends on the material context in which it occurs and from the other actions associated with it. In Alexander's terms, the material context and the symbols may represent the culture that resides between people's mind. Edelman emphasises the importance of language and how it helps to acquire meaning as part of a situation. If using Edelman's concept, social performance is a social construction which assume different forms for different groups according to their respective concerns and ideologies, and may give rise to conflicting interpretations. As they are social construction, they exist to evoke beliefs about particular situations, courses of actions and prospects for the future, but such beliefs would stamp from their cultural codes. Furthermore, there is also a construction of self, the role that people create for themselves influences their interpretation and actions (Edelman, 1985, Edelman, 1960, Edelman, 1998). To avoid or minimise evoking conflicting interpretations which leads to different actions, the performance needs to pay attention to the cultural codes. Alexander offers a possible way through his concept of social performance.

2.4.3 The social performance

1. *Changing culture through social performance*

If we *are* culture, and *think culturally*, then cultural change involves changing how people interact with each other, by transforming the 'tangled webs' that we are caught up in. One of the first insights of such an approach is understanding the existence of such webs and the threads that make them up. For Alexander and his colleagues, this involves an appreciation of actions as a complex set of 'interaction ritual chains' (Collins, 2004).

At the micro level, social actors are viewed as similar to theatrical actors in that they deliver a performance to an audience or audiences, seeking to influence or guide their interpretation and define the meaning of their actions and interactions. (Goffman, 1967). A 'performance' is defined by Goffman as "all the activity of a given participant on a given occasion which serves to influence in any way any of the other participants" and "there is the pre-established pattern of action which would be unfolded during a performance" (Goffman, 1959) pp.15–16. That is, in any performance, there would be the actor, audience, the purpose to influence and the script.

If all social interaction is, in this sense, a social performance, an organisational change process can be understood as a series of social performances. To intervene in this series, a dramaturgical approach that makes it possible to capture and explore the dynamics of such performances is arguably a useful perspective, from the point of view of both understanding and practical intervention. (Badham et al., 2012b).

2. *Why dramaturgy?*

For a dramaturgical approach, organisations are analysed as social dramas or theatres consisting of many different performances that are directed at achieving organisational goals (Hatch and Cunliffe, 2006). Such an approach focuses on the

'how' of performance (Denzin, 1992), including such theatrical elements as acting, costumes, staging, masks, props and so on. It is closely related to the associated concept of 'performativity', in that identities, realities and relationships are understood and constructed in and through 'performances' or performative actions. (Hatch and Cunliffe, 2006).

Badham et al. argued that such a dramaturgical approach makes three key contributions to our understanding of organisational change:

a. It places central emphasis on the complex, situational, embedded, uncertain and judgmental nature of required knowledge-in-practice, knowledge that lies at the heart of 'getting things done'. It focuses on how and not just why.

b. It provides an interpretive and interactionist view of such processes as situated action. At each change encounter, change situations are characterised by the interactional dynamics of actors and audiences as they iteratively present and receive definitions of the participants and the situation they are in. It helps to redefine the change of the agency role and capability required; and how to plan and lead change and how to learn and change. Social interaction involves individual and collective re-negotiation and re-definition of the situation and then enacting accordingly. How people act all depends on how people frame the situation and considered what is relevant, possible and appropriate.

c. It uses theatre as a dramatic metaphor for understanding, exploring and effectively operating in change situations. The narratives offered, the plots elaborated and the characters identified as dramatic characterisations of the situation define what it is meaningful for people to do in any situation. Different insights are provided into this process by dramaturgical views exploring organisations *as* theatre and as *like* theatre.

(Badham et al., 2012b).

Dramaturgy sees change as a ritual performance. It provides insight into how to frame the performance, prepare the scripts and the interaction of actors, audience and other key parties (Badham et al., 2012b). For Alexander, with his particular model of 'social performance', it involves the leader (actor) pulling off a convincing act (informed by the script and his or her presence) to the right people (audience or audiences) on the right platform, employing the right sequences, timing, and with the appropriate system of symbolic production and communication necessary to get its message 'across' is crucial. All these need to be done in a way that is appropriate to the context (background representation) and maximises its effect through social power (production, distribution and hermeneutic power).

3. *Alexander's concepts of social performance*

Alexander regards the Strong Program as an account of enacted narrative and coding, focusing on signs and symbols and how they relate to each other and to sponsors and constituencies; and seeks to further develop this program through his view of cultural pragmatics as a social performance. (Alexander and Smith, 2010).

'Social performance' or 'cultural performance' as defined by Alexander is "the social process by which actors, individually or in concert, display for others the meaning of their social situation." (Alexander, 2003b) p. 46. This meaning is what the social actors, consciously or unconsciously, wish others to believe in. The ability of cultural change to 'win hearts and minds', depends on whether the symbolic communications and the cultural interactions can generate unreflective trust (Alexander, 2004a). However, as the world is becoming more and more complex and relationships and societies are becoming more reflexive and fragmented, to have or to generate such trust is a difficult and complex affair. Creating integrative processes capable of bringing this about is the key challenge of contemporary ritualised social performances. In Edelman's term, there will be conflicting interpretations (Edelman, 1985).

28

Alexander's model of social performance attempts to integrate an understanding of both the semiotic and pragmatic dimensions of social action, based on a cultural pragmatism that brings together idealism and pragmatism, semiotics and action theory in its focus on both cultural logic (texts) and socio-logics (context). His specific approach to such cultural pragmatics aims to bring meaning structures, contingency, power and materiality together in a new way through what he calls a multidimensional concept of performances (Alexander, 2004a). His particular focus is on explaining how the integration of particular groups and sometimes even whole collectivities can be achieved through symbolic communications, while continuing to account for cultural complexity and contradiction, institutional differentiation, contending social powers, and segmentation.

2.4.4 Social performance: modern ritual – from ritual to drama

The concept of 'ritual' is an important concept in Alexander's social performance model. Like all other concepts, ritual has different definitions:

Goffman focuses on impression management in defining ritual as an "activity …[which] represents a way in which the individual must guard and design the symbolic implications of his acts while in the immediate presence of an object that has a special value for him." (Goffman, 1967) p.57.

Alexander stresses the importance of attaining belief and trust. He regarded ritual is the cultural communication in which people in a social interaction, whether they are the key parties or just observers of the interaction, share a mutual belief in the communication's symbolic contents and accept the authenticity of one another's intention. (Alexander, 2004a)

Collins focuses on the generation of 'effervescence' or 'resonance' through the creation of a mechanism of mutually focused emotion and attention producing a momentarily shared reality, which thereby generates solidarity and symbols of group membership. (Collins, 2004).

If we incorporate all three dimensions, rituals can be understood as the link between the collective life and the associated forms of individual experience. In such a view, rituals are collectively produced, structured, and dramatic occasions that create a 'frame', a shared definition of the situation within which participants are expected to express and confirm ways of experiencing social reality (Lukes, 1975). Rituals, in this sense, are involved in "reinforcing, recreating and organising representations collectives... the symbolism of political ritual represents particular models or political paradigms of society and how it functions." (Lukes, 1975) p.301. In this sense, ritual plays a key cognitive role, helping to define the authoritative ways of seeing society and drawing people's attention to certain matters, relationships or activities as those that are of 'significance' (as defined by the authorities) and drawing their attention away from other matters. In this way, it helps to frame what is important to people and is part of 'the mobilisation of bias' in any social collectivity.

'Framing' is a useful concept employed in the cognitive analysis of rituals, and is defined by Eyerman (2006) in the following way: "Framing calls attention to the cognitive processes of making sense and the often contentious struggle to define a situation, but it can also involve dramatization, placing an event, a demonstration for example, within a narrative which fits it from being a single occurrence and gives it wider significance through connecting it to others."

In this process, ritual also has the power to *affect* participants profoundly. Ritual "offers its managers a mode of exercising power along the cognitive and affective planes" (Van Maanen and Kunda, 1989) p.49. In this sense, rituals are "mechanisms through which certain organisational members influence how other members are to think and feel – what they want, what they fear, what they should regard as proper and possible, and ultimately, perhaps, who they are". (Kunda, 2006) p.93.

Alexander describes how when a social performance achieves a cognitive and affective ritual status, it allows the ontological reality of the communication to be taken for granted; it means that the observing audience(s) identifies strongly with the goals and

30

values of the performative actor(s); and it energises the participants and attach them to each other (Alexander, 2004a).

2.4.5 Six elements of cultural performance

Drawing on Goffman's model of the presentation of self (Goffman, 1959), as well as dramaturgical and ritual theory more generally, Alexander argues that a successful social performance that can achieve a ritual status is when there is fusion of the six elements listed below. The complexity and fragmentation of modern society, however, creates a problem in achieving such a fusion, as it 'de-fuses' the six main elements of performance. Successful performance in modern society is brought about, for Alexander, by the achievement of resonance through the re-fusion of the six elements.

The six elements defined by Alexander (2004a) are:
1. Systems of collective representation
2. Actors
3. Audience
4. Means of symbolic production
5. *Mise-en-scène*
6. Social power.

These elements are reviewed in turn in the following pages.

1. *Systems of collective representation: background symbols and foreground scripts.*

Background representations are the cultural environment and systemic cultural context of the performance. In order to present themselves, the actors need to draw upon and draw links to the culturally mediated social, physical, natural, and cosmological worlds within which actors and audiences live. These provide the background for the performance but also the materials worked upon in the foreground i.e. the scripts that are the immediate referent for action (Alexander, 2004a). The background representations are 'the webs' that are spun around us, and within which we are entangled. They provide the backdrop, the context for the actors

to script their performance but for the audience to interpret the 'meaning' of the performance.

There are two key elements within systems of collective representation, i.e. background symbols and foreground scripts. Let's explore the concept of background symbols. Symbols have often been characterised as a basic device for framing experience (Van Buskirk, 1989, Pettigrew, 1979). They are objects, acts, relationships or linguistic formations that have a multiplicity of meanings, can evoke emotions and impel men to action (Cohen, 1976). A symbol is a sign that has a meaning that is something other than itself. It combines a signifier (a term, object or action) and the signified (the meaning of the term, object or action). Systems of symbols are used by people to give meaning and order to their actions and the actions of others; action is meaningful only in terms of the symbolic framework or context through which it is interpreted (Feldman, 1986). We need to unpack the symbolism to understand the social constructs and the emotions they generate. (Van Buskirk, 1989).

The issue is not simply the identification of symbols but also the symbolic acts, i.e. to learn how the meanings on which people base actions are created, communicated, contested and sometimes changed (Van Maanen, 2005). Symbols carry meanings but the meanings vary depending on the groups of people, context and enactments that take place. While symbols are often shared, their interpretations frequently differ. The key is not the meanings which reside in the symbols themselves, but the symbols combined with meaning-making processes, i.e. the interpretation process and why certain interpretations are made (Hatch and Cunliffe, 2006). In interpreting and analysing culture as a text, underpinned by signs and symbols, we need to identify the symbols; understand what they signify; use such understandings to construct an interpretation of the global con-text; and explore how these are locally enacted and interpreted. In this process it is possible to identify the differences and interactions between what Alexander terms as meaningful 'background symbols' and 'foreground scripts'.

Foreground scripts are cultural and are created to project particular cultural meanings for achieving a purpose (Alexander, 2004a). Insofar as a social performance is a process of influence, the script is a major vehicle in this process. Alexander (2004a) defines a foreground script's function as being to narrate and choreograph conflicts among and between the sacred, the profane and the mundane. By doing so, it defines compelling protagonists and frightening antagonists, and pushes people into a series of emotionally laden encounters. The ensuing actions constitute the plot.

Scripts can influence the audience by stimulating emotions and cognitive/affective moral effects. If the scripted text is effective, and if the performance of the plot is powerful, the performance resonates with the audience. It allows new moral judgements to form and new lines of social action to be undertaken. In this sense, the script and performance is able to mobilise the audience to act on their experience and interpret the performance in a direction intended by the actors or script writers. In order to do so, however, the foreground script needs to be fused with the background symbols.

In a cultural change process, foreground change scripts need to be consistent with the background symbols so as to create the cognitive and emotional resonance necessary to influence the audience. At one level, change is possible when the foreground script is in line with the agreed background symbols or sacred themes of the group – the "chords of civil society" (Alexander, 2006).

As same sacred and profane can be accepted and shared by different groups, and if the change can align with the same 'chords' or 'themes', then it is a matter of how to reframe it. Gagliardi (1986) suggests in his 'fan' model that different strategic moves have different effects on organisational culture. If strategies are in line with background assumptions and values, then cultures do not transform. When strategies are in conflict with established assumptions and values, the strategy may be resisted and never implemented or the culture may be transformed. If, a strategy is different from, but compatible with, established assumptions and values, the culture may be

extended by the new assumptions and values carried by the new strategy (Gagliardi, 1986). If we apply the social performance framework to this discussion, Alexander's argument is that for a 'foreground script' to be successful it must resonate with the audience's 'background assumptions'. If the 'foreground script' involves an explicit statement for the need for a 'change in culture', or 'strategic redirection', the audience will only be engaged in this enterprise if the 'change' is itself resonant with deeply resonant 'background symbols' that are different to, and arguably more significant than, the 'background symbols' that the change agents wish to transform. What has been held to be 'sacred', now becomes defined as 'profane', and for this re-interpretation to stick, the label of 'profanity' must resonate with other 'sacred' symbols in the culture.

In order to understand and guide such a complex process, a sophisticated understanding is required of the shared values or basic assumptions of the culture, the nature of the 'tangled webs' of culture that surround and make-up the organisation, and how the participants construct their social world, use discourse to focus and influence, and interpret the social performances they are involved in.

2. *Actors*

As a performance, the script can only be brought to life and meaning created through the actions of people presenting the script – the actors. They are the ones projecting the meaning of the script and moving the audience so that the audience members can identify themselves with the performance. The actors are the key vehicle for translating and communicating the script and its text to the audience. The success of their performance depends on their ability to project meaning, and instil emotion and energy in the audience, in a way that achieves the ritual status as discussed earlier (Alexander, 2004a).

It is up to the actors to interpret the script and text and how they invest emotion and energy into the script to bring it to life. Alexander sees the relationship between the actors and the text as depending on cathexis; and the relationship between the actor

34

and audience depending on the ability of the actor to project the emotion so that the audience can identify with the performance or with the actor. The actor needs to have the requisite skills to do so, and draw on and/or create the necessary credibility required for their performance to be believable and convincing, and allow the audience to identify with it.

3. *Audiences*

They are the observers of the cultural performance and the key target that the actors are attempting to influence through the performance. Subject to their own background representation and their own interpretation, they decode the performance of the actors. They may get the same meaning or see different meanings in the performance. Alexander believes that: "If cultural texts are to be communicated convincingly, there needs to be a process of cultural extension that expands from script and actor to audience. Cultural extension must be accompanied by a process of psychological identification; such that the members of the audience project themselves into the characters they see on stage." (Alexander, 2004a) p.531.

Though the audience is on the receiving end, this does not mean that they will receive the same message or meanings as the actors desire to show or pass on. There can be multiple distractions, and diverse understandings of the context and background influences that affect the interpretation of the acts. Different understandings also intertwined with different backgrounds contribute to different decodings of a performance. e.g. a red colour can mean festive occasions for one group of people; and at the same time can mean danger to another group with a different background and culture.

Alexander's fundamental point is the requirement to achieve cultural extension and psychological identification. 'Cultural extension' means the actors can project the emotions as his true inner feeling, convictions and intentions; and 'psychological identification' is when the audience accept the emotions, the roles, the development

on the stage as his own private feelings, roles and development. This requires the audience to not only cognitively engage but become emotionally involved. To do so, it is important to establish a "common situation and a common frame of reference" (Iser, 1980) pp.106–119, so that the audience accepts the emotions, roles and developments in the performance as relevant for their own feeling, roles and developments (Moreno, 1987) pp.39–59. The achievement of this effect is similar to that described by Collins in terms of the emotional energy aroused in the audience creating a collective effervescence (Collins, 2004).

4. *Mise-en-scène*

The word is borrowed from the theatre and film production. It describes the design aspects of a film or a play, and refers to the configuration of all the elements of the performance to 'make it work'. In the film context, it is generated by the construction of shots and the ways that they lead to visual coherence, across the edits from shot to shot. It includes all the elements in front of the camera that compose a shot: lighting; use of black and white or colour; placement of characters in the scene; design of elements within the shot (part of the process of production design); placement of camera *vis-à-vis* characters in the set; movement of camera and/or actors; composition of the shot as a whole – how it is framed and what is in the frame. Even the use of music may be considered part of *mise-en-scène*. While not seen, at its best, music enhances the visual and narrative construction of the shot. How the performance is sequenced and choreographed also impacts the effectiveness of actors and the performance. This cannot be achieved just by the actors.

According to Alexander*, mise-en-scène* allows "a text to walk and talk, it must be sequenced temporally and choreographed spatially" (Alexander et al., 2006) p.36. The time and space of the performance is controlled through the role of a director or producer. They help to "put the text into the scene" and "a confrontation of text and performance", i.e. "the bringing together or confrontation, in a given space and time, of different signifying systems, for an audience" p. 63. Alexander also states that in social performances, the *mise-en-scène* more likely is initiated within the act of

36

performance itself... performed by the witting and unwitting sensibilities of collective actors." p.64.

Within a cultural change program, the design of the events and the sequence and timing of events are all part of the *mise-en-scène*. It also calls for a director role to choreograph the change process, a person to maintain the overall view. Quite often, change processes need various actions of a different nature, at different times and places. How to plan for these so to maximise the effect of the performance is an important (and often neglected) feature of the change management process.

5. *Means of symbolic production*

Alexander defines 'means of symbolic production' as "the mundane material things that allow symbolic projections to be made… objects that serve as iconic representations to help them dramatize and make vivid the invisible motives and morals they are trying to represent". (Alexander et al., 2006) p.35. It is the overall staging of the performance. It includes the venue, the stage setting and decoration, the clothing and any sort of expressive equipment used in a performance that would help the symbolic projections of the script. Not only is the performative space part of the means of symbolic production, but also the way it is shaped materially.

It is not only the material means of economic production which matters in organisations, but also, the control over the means of symbolic production – as the one who controls has the opportunity to shape and project meaning on action an performance (Alexander, 2003a).

6. *Social power*

Kurt Lewin considered power is the possibility of inducing force on someone else (Lewin, 1941), while French and Raven defined social power as the potential ability of an agent to influence a target (French and Raven, 1959). Over the years, social power is then defined in terms of resources one person has available such that he or she can

influence another person's beliefs, attitudes, and behaviours (Pierro et al., 2008). Alexander defines 'Social power' as "how the power is distributed in the society – the nature of its political, economic and status hierarchies, and the relations among its elites" (Alexander et al., 2006) p.36. Social power influences: who are allowed to be actors, the social positions that affect their credibility and how they are perceived, who is in the audience or allowed to attend, what types of social performance are acceptable, what kinds of things are allowed to be said etc. Alexander regards power as "an external boundary for cultural pragmatics that parallels the internal boundary established by a performance's background representations" (Alexander et al., 2006).

In elaborating on the nature of social power, Alexander focuses on the productive powers, the distributive powers and the hermeneutical powers that impact the social performance. The productive powers are the powers controlling the access to the means of symbolic production, e.g. the venue, the equipment, the objects and the right actors, etc., and the means required to produce the social performance, to master the resources and bring it to the stage. It is the power to determine who the actors are; to define the script and text; to decide on how many resources are allocated to the production.

The 'distributive powers' are the powers to bring the performance to the audience; the powers to determine who can access it and who the audience should be. Production is one thing but distribution is another. Without the distribution, the performance would never be put in front of its audience. Production and distribution overlap in power to access and control the means of symbolic production.

The 'hermeneutical powers' are the powers to interpret, to judge and to criticise the performance and each of the de-fused elements of performance. In the modern world, apart from the actors and audience, there are more professional critics, like the journalists, the commentators, etc. While this group is an audience, it is one that is often difficult to please. Members of this group also share a role as actors when their feedback or comments are itself an "interpretive performance". In the case of a planned organisational cultural change, this group may be inside or outside the

organisation. Alexander sees that each of the elements of a performance can have their specialised performative communities, each of which may make their own judgements and be critics. (Alexander, 2004a). The hermeneutical power is important as it affects how the audience interprets and defines the meaning of the social performance.

Alexander argued that these six elements are interactive and their analysis provides a framework for the interpretative reconstruction of the meanings (and 'success') of performative action. Each element is essential but has its own autonomy. However, it is only when they are taken together, that they determine, and measure, whether and how a performance occurs, and the degree to which it succeeds or fails in its effect (Alexander, 2004a).

2.4.6 Fusion and de-fusion

Alexander (2004a) argues that for a social performance to be effective, it requires the fusion of these six elements. A successful performance is one which can produce psychological identification and cultural extension. This creates the emotional connection of audience with actor and text; and the conditions for projecting cultural meaning from the performance to thoughts, feelings and actions of the audience. Audience and actors should experience 'flow' if fusion is achieved. A successful performance is when the signifiers actually seem to become what they signify; the audience perceives the actors' intentions as authentic. When this is achieved, the six elements become indivisible and invisible; and the performance attains ritual status.

In a simple community, it is easier to achieve fusion in these elements of social performance because the actors and audience are more likely to be from the same background and know each other well; the audience is also more likely to be a homogeneous group and they are often not separated from but are part of performances; and the rituals are representing a shared daily life and the actors are usually those with a recognizable credibility that the audience can easily identify with. Over the years, however, as communities become more complex, people within them become more

fragmented, sub-cultures develop, backgrounds become more diverse, and people have different social experiences that affect how they perceive, what they see and their interpretation of the meaning of their experience and the symbolic content. Social power also becomes more complex and diverse.

Rather than being organised primarily through rituals, contemporary societies have also opened themselves up to processes of negotiations and reflexivity about means and ends, with the result that conflict, disappointment, and feelings of bad faith are at least as common as integration, affirmation, and the energising of the collective spirit. The movement is a natural development, an evolution of society rather than a matter of choice. People in such environments respond accordingly. In such situations, de-fusion occurs when the audience cannot identify with the performance and the script seems fake instead of authentic. The elements of performance become separated and independently variable. The objectives of the performance are then far more difficult to achieve.

2.4.7 Re-fusion – the five challenges

To achieve performance success, Alexander (2004a) argues that producers, directors and actors need to "re-fuse" the elements so that they come across as seamless and the performance is authentic. Alexander mapped out five challenges in doing so:

1. The challenge of the script: re-fusing background representations with contingent performance

   The first challenge is to ensure that the script corresponds with the background expectations of the audience. The script represents the actors' choice of meanings that they want to project. The script must be relevant to both the actors and the audience and that goes back to its linkage to the collective background representations. As background representations constitute the cultural context – it acts as a reference for the actions and their interpretation. A clash between the foreground script and background representations creates a lack of resonance. A

successful script 'connects' with the background representation, the existing culture, the interpreted systems and the environment that people see themselves as caught up in.

2. The challenge of being natural: re-fusing actor and role

There is a need to ensure the acting out of the script appears genuine and authentic. For the actors to create what Alexander mentioned as "flow", it is important for the actors to fuse with his or her role and come across as authentic. Unlike many pre-modern times, when the social role and the real person are more likely to be identical, the actor is performing out 'himself' in the ritual or the social performance. In this context, it is less difficult to achieve an 'authentic' ritual performance. When society becomes more complex, the 'person' has multiple roles, the ritual enactment is often only one of those roles, and the actors are often acting out scripts which they may not have prepared and with which they do not closely identify. In this context, in order to be effective, actors need to 'fuse' with the role, and be seen to do so, in a way that engages the audience. The actor needs to come across as genuine and natural before they can fuse with the audience – in a context made difficult by the multi-dimensional and fragmented nature of the actors and the varied and sceptical nature of many audiences.

3. The challenge of reception: re-fusing audience with performative text

While background representations may have been adhered to, the detailed configuration of the audience, its character, make-up and complex motivations, also all need to be addressed in the performance. The role of the audience as defined by Pavis (1988. p.87) as deciphering the *mise-en-scène*, is to "receive and interpret… the system elaborated by those responsible for the production." However, within the complex modern world, audiences are becoming more sophisticated and more diverse. The roles of 'receiving' and 'interpreting' are complex and challenging. There are numerous questions surrounding whether they receive the message, and

41

whether the message that they receive is the same as that intended by the actors. Fusion requires the audience to identify with the actors' emotions, roles and performative activities on the stage. This psychological identification relies on the perceived authenticity of the actors, and a congruence between the script and the audience's background representations, such that they share the same emotions, identify with the same roles and share the same experiences, and view them as their own.

Audiences are, however, not only separated from the actors, but also from each other. Audiences consist of people with different genders, from diverse races and ethnic sub-groups, sub-cultures and religions etc. Such diversity makes cultural extension and psychological identification difficult as the basis of interpretation could be very different and the meanings that arise from the interpretation would not be the same. Local, 'group-affirming social dramas' are much easier to carry off than more general 'universalizing ones' (Alexander et al., 2006) p.75.

4. The challenge of *mise-en-scène*: re-fusing script, action and performative space

The fourth challenge is to ensure that the script is made to walk and talk in context, time, and space, and in the face of all the detailed contextual conditions required to ensure that the script is able to be effectively acted out and heard. There is a need to bring different elements of cultural content, social symbols and actors' skills together to create a coherent and 'authentic' performance. When society becomes more complex, the task of co-ordinating the various elements of performance becomes more challenging. Alexander mentions, in particular, the role of director in bringing an effective *mise-en-scène*. The role and responsibilities of director are to: "coach actors on the right tone of voice, choreograph the space and timing among actors, design costumes, construct props, and to arrange lights." (Alexander et al., 2006) p.46.

5. The challenge of the material base: social power and the means of symbolic production

The final challenge is, in a way, effectively utilising a crucial component of the *mise-en-scène*, the means of symbolic production which must be effectively deployed to ensure that the required impact is achieved. Control of, and alignment, of the means of symbolic production required to reach the audience is crucial.

In attempts to address such challenges, each ritualised enactment or series of ritual performances are affected by uneven distributions of social power. Those who can master more social power can more strongly influence the performance. Leaders often have a larger share of social power due to their position and ability to mobilise the formal resources in an organisation. However, with the development of technology and communication networks, it is not easy for leaders to monopolise the production, distribution and hermeneutic powers. With Facebook, Weibo[3], QQ[4] and other similar platforms – as well as informal grapevines, and alternative public sources of authoritative information and advice – producers, directors and actors authoring ritual performances often find their hermeneutical powers severely circumscribed.

2.5 HOW THE MODEL HAS BEEN USED

These five challenges are good pointers and guidelines in developing a social performance. My objective in this thesis is to draw on Alexander's Strong Program, cultural pragmatics, social performance framework, and identification of these key challenges facing the purveyors of contemporary rituals, to assist leaders of organisational change to understand and influence the cultural context they are working with. The focus of the thesis is how this model can be applied, to help understand the

---

[3] Weibo is a social platform commonly used in China. It is similar to Twitter and Facebook. Due to access control in China, people cannot access Twitter and Facebook in China. Hence, it has its own social platforms developed and Weibo is one of the commonly used platforms.
[4] QQ is another China specific communication channel.

circumstances surrounding the case study of cultural change being analysed, and to use this understanding to help improve effective action. Alexander uses the Strong Program and cultural pragmatics approach to deepen sociological explanation, and for a better understanding of the world, and to further explore how society works and why certain outcomes occur. It is a kind of social psychoanalysis which aims at bringing the social unconsciousness up for view (Alexander, 2003a). Alexander uses the concepts to analyse the dramas of social interaction, and particularly the power relations and political staging that take place in a variety of contexts, from the civil rights movements and terrorism to Presidential campaigns and political trauma (Straughn, 2006). For example, Alexander uses his model to explore: the socio-historical tensions between the Asia-Islamic world and the West; how Clinton could still master political support despite the Clinton/Lewinsky Affairs and other scandals (Alexander et al., 2006); Obama's campaign for Presidency as a crucial influence on his rise to power (Alexander, 2010); the power of framing in defining what is sacred and profane and the importance of controlling the symbolic means of production as factors in interpreting the Holocaust; (Alexander, 2003a); the Nanjing Massacre (Alexander and Gao, 2007), and so on.

All of these analyses show the ways in which significant social performances create, transform or reframe the meanings of symbols, and as Rauer (2006) said, how in many cases "after such transformation, the "world is seen differently." The performative event-ness enables cultural systems to alter or challenge their rigid collective self-images and paradigms". Alexander's focus has, however, been on the framework as an analytical tool for explaining events, and the outcomes of performance and social interaction. He has not used as a framework to guide a change process, nor has it been used in an organisational context, let alone a cultural change process. The aim of this thesis is to apply Alexander's framework to the analysis of cultural change in the case study company, as a basis for not only improving our understanding of the change program, and providing reflective advice to the participants, but also to explore and evaluate the value of Alexander's approach as a useful framework for deployment within organisational studies.

2.6 CRITICS OF HIS WORK

Of course, Alexander and his Strong Program are not without critics (Emirbayer, 2004, Collins, 1985, Joas, 2005, Kurasawa, 2004, McLennan, 2004, McLennan, 2005, Wallace, 1984, Straughn, 2006). Some of them relate to his earlier works. My focus is, consequently more on their comments on his earlier views of cultural sociology which is the foundation of his cultural pragmatics. The key criticisms are the idealism of his theories and how he puts 'culture' above all other factors influencing people's behaviours. His argument for cultural autonomy was regarded as not convincing as it is not possible to separate culture from the social structures (McLennan, 2005), and that he has missed the chance to integrate culture with structure (Kurasawa, 2004). His work was regarded as the "elevation of something called culture to a near-sacred interpretative and moral status". (McLennan, 2005) p.16.

McLennan is one of the key critics and he regarded Alexander's work as not able to maintain the interpretative distance from 'massive feelings'; and his social contexts and cultural autonomy are contradictory. Even the thick description that Alexander champions was regarded as "novelistic recapitulation of details". His generalisations, often based on one incident, may not be valid (McLennan, 2005). Culture with Alexander seems to remain as a static quality and he shows a lack of attention to how cultural formations themselves emerge in dynamic relation with other such configurations. Cultural codes always seem to end up unaltered in his empirical work, and they are also presented as singular and self-standing (Emirbayer, 2004). The cultural pragmatics model is also considered to be too limited a frame to describe all social actions and interaction as such and the various elements of the model have been questioned (Straughn, 2006).

In response, Alexander has argued that he has never been idealist as his work is very much directed toward realist concerns, like boundary relations, conflict, destructive intrusions and civil repair (Alexander, 2000). The key one to me is the autonomy of culture – whether Alexander has replaced social structure with culture or has placed culture to a near-sacred position. This is quite fundamental to the Strong Program and the cultural pragmatics model. He has made it clear that he does not see culture as

replacing social structures but just to give culture its 'rightful place' in social analysis. It is part of a multi-dimensional and complex whole and there is certainly interaction between culture and social structures as, in a sense, cultural sub-systems, though he sees structure as a component of 'culture' broadly defined. (Alexander, 2005b). He does not ignore the external environment but rather sees that people and culture constitute the internal environment of actions and the social system structures of economy, polity and solidarity made up the external environment. The external environment does exert pressure to the group, although this is mediated, if not constructed, by how the group makes sense of this pressure, interpreted within their cultural cognitive and emotive frames (Alexander, 1987, Alexander, 2005b). In this sense, Alexander claims that: "Strong Program work has never departed from a multi-dimensional understanding of the social life; and does not assume real-world autonomy for culture structures just because he gives them analytic autonomy" (Alexander and Smith, 2010) p.20.

Contrary to the criticisms of his concept of being idealistic, I see a 'functional potential' of his concepts in helping to explain the dynamics of change process; and to take this a step further, to provide guiding principles in making sense of and even designing cultural change processes. The thick description is certainly not a "novelistic recapitulation of details", as it can only be thick when it is analytically informed and culturally contextualised and the presence of deep multi-layered meanings are always there and it is up to us to dig them out (Alexander et al., 2011).

2.7 FOCUS OF THIS RESEARCH

In an 'organisational cultural change process', organisational culture is often not given its rightful place, as Alexander understands it, and highlighting the complex dynamics of cultural pragmatics and social performances will hopefully help to bring insight to the practitioners on managing any strategic change processes. On this assumption, this thesis employs the symbolic perspective in general and adopts Alexander's cultural pragmatics framework in particular to help gain insight into what works and what does not work in a

cultural change process; and the key determinants of success and failure in strategy implementation.

The adoption of Alexander's strong program view and the cultural pragmatic framework allows the research perspective focusing on the issue of "how we are going to change culture when we are the culture?" by mapping out the background representation which is the sense making process of both actors and audience, and then re-fusing the change process with this representation and with all the key players of the process, with more focus on the members of the organisation than the management. This is quite often absent in weak cultural change frameworks. The concept of social performance and dramaturgy approach provides a paradigm to see the change process as a series of social performances and helped to focus on each social interaction, instead of just seeing a mega messy change program.

A case study of the cultural change program of an international Certified Public Accounting (CPA) firm in China is used as a test case for applying and evaluating Alexander's model. In the case study, the metaphor of theatre is used to explore the change program as a set of plots, acts and scenes, each characterised by social performances. In the next chapter, the research paradigm and methodology will be explained and the background of the case study will also be introduced.

CHAPTER 3 RESEARCH METHODOLOGY

This research methodology chapter explains the research paradigm, approach, and strategy. It lists out the data collection and analysis methods, and summarises the data collected. Potential research issues and ethical considerations are highlighted, with a discussion of how they are addressed in the research process. The chapter also provides the context of the research, by describing the background of the case study organisation as well as the specific research methods employed. An overview of the research approach is provided in Figure 3.1.

3.1 THE RESEARCH

This is an in-depth study that explores the dynamics of a cultural change program in the Assurance Department of an international CPA[5] firm in China. A total of 111 people were formally and informally interviewed in Beijing, Guangzhou, Hong Kong, Shanghai and Shenzhen in China. Some 46 one-on-one interviews and 15 focus group interviews were conducted with an average interview time of 90 minutes for each session, totalling to 4,950 minutes (around 83 hours). 370 pages of interview notes were transcribed. A total of 40 events of the Change Program were observed and 260 pages of observation notes were produced. Over 1,000 pages of documents and meeting minutes were reviewed and there were 2 rounds of categorisation in N'Vivo made and 352 N'Vivo nodes generated.

The thesis examines the change program as a complex social performance, the success of which depends on its ability to resonate with the members of the Firm. I applied Alexander's cultural pragmatic model to its cultural change program to gain insight on the relevance of the model for management studies, as well as to develop some

---

[5] CPA stands for certified public accounting.

guidelines for similar cultural change programs for the practitioners. The large number of interviewees was selected from the five biggest offices of the Firm in order to explore how people perceive, interpret and enact the cultural change program.

The overall research approach is listed on the next page and I shall go through each step in the following sections. I shall first explain my research paradigm and approach in Section 3.2, followed by an introduction to the case study, the organisation, the structure and details of the Assurance Department which was studied in this research in Section 3.3. In Section 3.4, I shall explain the data collection method, while Section 3.5 focuses on the data analysis methodology, and Section 3.6 on ethical considerations.

Paradigm — Interpretive paradigm

Methodology — Symbolic Interactionism / Hermeneutic Phenomenology

Data collection

May 2009 — Case selection

Oct. 2010 — Launch of the cultural change program

Oct. 2011 — 1 year after the launch of the change program

Documents: Minutes & reports; Minutes/ Launch materials/ Progress reports/ GPS reports

Observations: Culture Committee Meetings; Partners' Conference; Breakthrough Program; Steering Committee meetings; Breakthrough Program

Interviews: Preliminary interviews with the Leaders of the case; Informal interviews with participants; Formal interviews with all levels

Data analysis and theories development

Step 1: Understanding — Developing mind maps; Transcribing notes; Review & revisit

Step 2: Interpreting — Participants' construction

Step 3: Asserting — Researcher's construction; Theories developed

Figure 3.1 Overview of the research approach

3.2 RESEARCH PARADIGM AND APPROACH

3.2.1 Research paradigm – interpretivism

A research process has three major dimensions: ontology[6], epistemology[7] and methodology[8]. A 'research paradigm' is an all-encompassing system of interrelated practice and thinking that defines the nature of enquiry along these three dimensions (TerreBlanche and Durrheim, 1999). It refers to a research culture with a set of beliefs, values and assumptions that a community of researchers has in common regarding the nature and conduct of research (Kuhn, 1977). It inherently reflects our beliefs about the world we live in and want to live in (Lather, 1986).

This thesis uses Alexander's Strong Program (Alexander and Smith, 2004) and cultural pragmatics (Alexander et al., 2006) to evaluate how people interpret and respond to the cultural change program and the role culture plays in the change. His model has been used more in the political arena and this is the first attempt to apply his model to a commercial organisation – in this case in China. The purpose of this research is phenomenological in orientation. Concerned with human behaviour from the participant's own frame of reference (Collis and Hussey, 1997), the research naturally lends itself to an interpretivist or constructivist research paradigm. According to Alexander, reality is drawn up through discourse, and people through their actions and discourse, hermeneutically reconstruct the deeply embedded cultural structures, the macro-text background, which informs and structures the local micro-texts and pragmatic actions that constitute people's interpretation and responses (Alexander et al., 2011). Hence, people's interpretation of the social interaction within the Firm is our natural starting point.

---

[6] 'Ontology' refers to a branch of philosophy concerned with articulating the nature and structure of the world (Wand and Weber, 1993) p.220. It specifies the form and nature of the reality and what can be known about it.

[7] 'Epistemology' refers to the nature of the relationship between the researcher and it denotes (Hirschheim, Klein, and Lyytinenm, 1995) "the nature of human knowledge and understanding that can possibly be acquired through different types of inquiry and alternative methods of investigation" p.20

[8] 'Methodology' refers to how the researcher goes about practically finding out whatever they believe can be known (Thomas, 2010) p.292.

The aim of the interpretive research paradigm is to explore how people make sense of their personal and social world. It is considered as a suitable approach when the researcher wants to find out how individuals are perceiving the particular situations they are facing, and how they are making sense of their personal and social world (Smith and Osborn, 2007). Interpretive researchers believe that the reality is the social construct of people's subjective experience of the external world through language, consciousness and shared meanings (Myers, 2009). Knowledge and meaning are acts of interpretation, and there is no objective knowledge which is independent of thinking, reasoning humans (Gephart, 1999). It depends on their context and personal frames of reference as they engage with the world they are interpreting (Crotty, 1998); and in a way it acknowledges the notion of multiple realities (Crotty, 1996). One key point to note is that in this paradigm, there are two stages of the interpretation process. The first stage is where the participants are trying to make sense of their world, while the second stage is where the researcher is trying to make sense of the participants trying to make sense of their world (Smith and Osborn, 2007). The interaction of the participants and the researcher is very much an integral part of the research process.

In terms of ontology: interpretivism assumes that reality as we know it is constructed inter-subjectively through the meanings and understandings developed socially and experientially. It rests on a subjectivist epistemology which assumes we cannot separate ourselves from what we know. The investigator and the object of investigation are linked and the researchers' values are inherent in all phases of the research process. Its methodology relies on naturalistic methods, i.e. interviewing, observation and analysis of existing tests; and meanings emerge during the research process (Cohen and Crabtree, 2006). This paradigm is considered as most suitable for this research as it is in line with Alexander's Strong Program; and it has the potential to generate new understandings of complex multi-dimensional human phenomena.

3.2.2 Research Approach

The interpretive paradigm encompasses a number of research approaches, all of which have a central goal of seeking to interpret the social world (Higgs, 2001). In this thesis, I

focus on two research approaches: symbolic interactionism and hermeneutic-phenomenalism as they are relevant to the nature of the research.

1. *Symbolic interactionism*

Blumer coined the label 'symbolic interactionism' (Blumer, 1969) to delineate thinking originated by Dewey (1925), Mead (1934) and Weber (1920). People act toward things based on the meanings those things have for them; and these meanings are derived from social interaction, and conditioned by their environment. He said that the derived meanings, which are very real to those holding them will be modified through interpretation by an observer (Blumer, 1969).

It is assumed that human beings are best understood in relation to their environment (Dewey, 1925, Dewey, 1934); and consciousness is not separated from action and interaction, but is an integral part of both (Ritzer, 2008). Mead claimed that people interact with things (events or situations) based on the meaning those things have for them; and these meanings are derived and evolve from social interaction and are modified through interpretation (Mead, 1934).

2. *Hermeneutic-phenomenalism*

This approach is classically exemplified in the writings of Martin Heidegger. He shifted the focus from interpretation to existential understanding, treated as a direct non-mediated, way of being in the world rather than simply a way of knowing (Heidegger, 1977). He focuses on the subjective experience of individuals and groups, as an attempt to unveil the world as experienced by the subject through their life world stories (Kafle, 2011). A person's history or background includes what a culture gives a person from birth and is handed down, presenting ways of understanding the world (Koch, 1995). Meaning is found as we are constructed by the world while at the same time we are constructing this world from our own background and experiences (Munhall, 1989). Hermeneutics, then, is a study of human cultural activity as texts with a view towards interpretation to find intended or expressed meanings (Kvale,

1996). Texts are understood to include things such as written or verbal communication, visual arts and music (Laverty, 2003). The reciprocity between text and context is part of what Heidegger called the 'hermeneutic circle' (Weber, 1920, Heidegger, 1927, Agosta, 2010). The interpretive process is achieved through a hermeneutic circle which moves from the parts of experience, to the whole of experience and back and forth again and again to increase the depth of engagement with and the understanding of the text (Annells, 1996, Polkinghorne, 1983). Kvale viewed the end of this spiralling through a hermeneutic circle as occurring when one has reached a place of sensible meaning, free of inner contradictions, for the moment (Kvale, 1996).

3. *Symbolic interaction and hermeneutics go hand in hand*

Hermeneutics is used to interpret people's perceptions of events, and symbolic interaction adds social interaction as an additional explanatory element. A combination of the hermeneutic and symbolic interaction approaches provides a *prima facie* understanding of what happened and the context of what happened, and suggests explanations for what happened. Explanations are potentially useful in advising on what actions would be better in future (Wright and Losekoot, 2012).

I find both approaches are useful for my research where: symbolic interaction focuses on how people enact the symbols of the organisation and how they can be modified through interaction; while hermeneutica focuses on interpreting the 'text' to understand meanings and interpretations. Both emphasise the relationship between the parts and the whole, the text and the context. Both approaches are useful in adopting Alexander's model, in identifying symbols, texts and cultural maps, and exploring how these influence people's interpretation of the change program and their reaction.

These approaches drove my research practice in terms of data collection and data analysis. Symbolic interaction uses ethnographic methods and observation as its key

data collection methods; while hermeneutics also uses interviews and documents review, etc. In terms of data analysis, I found the hermeneutic circle useful in helping me to understand the data, and derive, test out and enrich the resulting theories. I shall explain this in more details in the data collection and data analysis sections below.

3.2.3 Research strategy – a longitudinal single case study

A case study is used as it allows a more in-depth investigation on the social and cultural context in which people share a similar history, background and experience. It is particularly suited to research questions which require detailed understanding of social and organisational processes because of the rich data collected in context (Hartley, 2006, Yin, 2009, Dyer Jr and Wilkins, 1991). Scholars have used case studies to develop theory about topics as diverse as group process, internal organisation and strategy (Eisenhardt and Graebner, 2007, Dubois and Gadde, 2002). A survey by Ferreira and Merchant shows that researchers who use case studies usually focus on problems or issues that practicing managers are actively facing or contributions that practitioners have made (Ferreira and Merchant, 1992). Research that is concerned with the case and focuses on contemporary events as well as on the actual behaviour of people and/or organisation, is particularly appropriate for case study research (Yin, 2009). Yin also uses the approach to test *a priori* theory. All of these are relevant to my study and provide reasons for choosing the case study approach.

The reason for choosing a single case instead of multiple cases is because I see it is a trade-off between the deep understanding of a particular social setting and the benefits of comparative insights. Multi-cases provides certain flashes of insight and can raise important issues and questions (Eisenhardt, 1989), but they tend to neglect the more tacit and less obvious aspects of the setting under investigation (Dyer Jr and Wilkins, 1991). Dalton's rigorous study provides us with a classic example of a researcher who has developed an understanding of the deep structure of a single case (Dalton, 1959). A symbolic way of doing cultural interpretation is guided by the search for concrete and distinct symbolic expressions as the starting points for the cultural interpretation (Schultz,

56

1994, Schultz and Hatch, 1996). To do so, using a single case study is most relevant as it allows an in-depth study of the social context, the cultural set up of an organisation.

3.2.4 Ensuring quality of the research

Inevitably, the interpretive paradigm and the case study method have their limitations.

1. *Case study*

   One common criticism of case studies is the lack of validity and reliability. Validity is concerned with the question of whether the researcher is studying the phenomenon they purport to be studying. Reliability is concerned with the question of whether the researcher is obtaining data on which they can rely (McKinnon, 1988). There are also issues of non-representational findings, i.e. too small a sample, (Siggelkow, 2007) and the failure to generalise and predict (Collis and Hussey, 1997). However, as the focus of the research is to gain better insight on how culture drives people's interpretation of reality and their response, the need for generalisation and representation is not the aim of the research. Even so, I do hope that I can provide insights and sufficient description of the context so that the readers and practitioners can draw reference and judge for themselves the applicability of my findings to their own contexts (Seal, 1999, Ajjawi and Higgs, 2007).

2. *Researcher as an integral part of the research*

   The interpretive paradigm has the same issue of the objectivity of the researcher. Some consider this as the weakness of the paradigm, as the observer (no matter how hard they attempt to be unbiased) is limited by their life world and by their ability to understand the life world of those being observed. How the researcher interprets the interpretation of the participants and how the readers of the research interpret the researcher's interpretation mean it is impossible to have a biased-free research. However, in this paradigm, meanings are constructed by human beings in their unique ways, based on their context and personal frames of reference as they engage with the world they are interpreting (Crotty, 1996, Crotty, 1998); findings emerged

from the interaction between the researcher and the participants as the research progresses (Creswell, 1998). Therefore, subjectivity is valued and we have to acknowledge that total value-free research is impossible. In fact, it is believed that attempts to attain such a stance would result in the loss of knowledge about meaning making in human experience (Cotterill and Letherby, 1993, Jagger, 1989).

As this research focuses on understanding and the reconstruction of experience and interpretation, issues of reliability and validity or the quality of research can be addressed through the examination of rigor, trustworthiness, creditability and authenticity (Denzin and Lincoln, 2000). Research rigor and creditability are keys to the quality of research (Ajjawi and Higgs, 2007). Strategies to ensure the quality of interpretive research include congruence between the adopted paradigm and chosen methods, prolonged engagement with the participants and the phenomena, multiple methods of data collection and auditable records (Lincoln and Guba, 2000). I documented and ensured the chosen methods are consistent with the chosen paradigm; I spent nearly 3 years with the case and interacted with the participants and the key Leaders of the organisation; and various empirical methods were adopted. As for trustworthiness and authenticity, I used different sources of data collection and a reasonable large amount of data from different levels and regions in the organisation, to ensure that the themes that came out were supported by sufficient data, and could be checked across parties who had different perspectives on the issues discussed. I also used a lot of their original quotations in my data analysis and write-up so that their direct and sometimes ambiguous and contentious meanings are as visible as possible to the readers. It is important that the researcher should also acknowledge the biases embedded in the research process and take steps to minimise them. I have identified my potential biases early on to guide my own interpretation of my findings and they are listed in Section 3.2.6.

3.2.5 Selecting the case

When I considered the criteria in selecting the case, I was fully aware of the importance of selecting a case that would be suitable for this research. There are several criteria I was looking for in the organisation:

1. Does it have a change program going on that is possible for me to research?
2. Is it a people-intensive industry where its key success factor is its people?
3. Is it sizable and does it have diverse groups of people so that it is possible to evaluate how the framework is applied in a diverse group of people?
4. Is it possible to gain access to different levels of the organisation?

While I was working on selecting the case study, I carried out a project with my former employer and learned that they had a firm-wide cultural change program going on at the time. I talked to the Chairman of the organisation and learned the details of their program and his objectives in promoting it. He allowed me to sit in and observe their cultural change program to find out if it was suitable for my research. Eventually, I decided that it was an ideal case for my research. The key reasons are:

1. It is the China Firm of an international CPA firm and has 14 offices all over China including Hong Kong. It has over 10,000 people and they are its most important assets for its survival and growth. The size and diversity of the Firm is certainly a fertile ground for my research.

2. The Firm is running a cultural change program which was initiated and supported by the Chairman of the Firm.

3. I had worked in the Firm for 18 years, since my graduation, and had left for 6 years (at the time when I was considering it as my research case). Being a firm that I am familiar with gives me a number of advantages:

a. The most practical one is I can easily gain access to the Firm and its people. The Firm is willing to provide me with assistance in my research work.

b. I know quite a number of the people there and some of my target interviewees would see me as an insider and be open in sharing their views.

c. I know its history and culture very well. I was its firm-wide Learning and Education Director before I left. My role as the Learning and Education Director allowed me to access all departments and offices and to understand the background, the operations and the culture of different functional groups. For an ethnographic type of study, one of the keys is to know the organisation and its people (Atkinson, 1992). I already have this knowledge without investigating or studying it.

d. I have been in the accounting field since my graduation, and I am still working for various CPA firms as a consultant. My knowledge of the accounting industry helped me to appreciate how and why people interpret the actions and create meanings in certain ways as I am familiar with the context in which they are operating.

On the one hand I am quite familiar with the organisation; on the other hand, I left it for 6 years and I am no longer part of the organisation. I can distance myself from the organisation and am able to see it in a comparatively 'objective' way. After I left it, I had chances to interact with other accounting firms and get to know the common elements between different firms and the elements that are unique to the organisation that I worked with. Hence, I have this insider/outsider role with the organisation and for my research work. This role certainly has its advantages; it also has its disadvantages and one of these is the possibility of biases. Apart from being very close to the case under research, there are several issues influencing my judgement and the reliability of my research work.

3.2.6 Researcher's biases

1. Theoretical perspective

   During my literature review process, I came to the view that symbolic and interpretive perspectives on organisational culture are the ones that are best able to capture the complex and dynamic nature of organisational culture; and Alexander's Strong Program and cultural pragmatics framework had the potential to provide insight on the effectiveness of a cultural change program. The dependence on such a framework means that there is a danger that I may be biased when viewing and analysing the data – attempting to make them fit into Alexander's model and hence affecting the reliability of the research. It is something that is inevitable and I have attempted to partially address this weakness by letting the facts speak, as much as possible, for themselves.

2. Researcher as 'instrument'

   As the researcher who is writing up the story of the cultural change program of the case study, this is my story and there is a subjective interrelationship between myself and my story. The reality is framed by me and draws on (but has also shaped) my own worldview. In an interpretive paradigm, the researcher and the participants, are co-constructing the meaning of the story (Hayes and Oppenheim, 1997, Pidgeon and Henwood, 1997). As such I am part of the research endeavour rather than an objective observer, and in a way, our values should be acknowledged by the readers as an inevitable part of the outcome (Appleton, 1997, de Laine, 1997, Guba and Lincoln, 1989, Stratton, 1997).

   My relationship with the organisation that I chose as the case study is a major influence upon the research and is another bias as it influences my preconception of the culture and the people issues of the organisation. There are three interlocking challenges as an insider researcher (Coghlan and Brannick, 2005), i.e. pre-understanding meaning imposes a greater need to create distance from it in order to

see things critically and enable change to happen; holding dual roles, as an organisational member and an outside researcher can cause cognitive and emotional conflicts ; and managing organisational politics and balancing the interests of the organisations with those of the research is an ongoing potential conflict and challenge (Coghlan and Holian, 2007, Brannick and Coghlan, 2007). The last two issues (i.e. the dual roles and organisational politics) do not raise themselves to any serious degree as I had left the Firm for 9 years at the time when I wrote up this thesis. In regard to the first point, the pre-understanding, of course, has its advantage and disadvantage. I know the everyday jargon, the legitimate and taboo phenomena of what can be talked about and what cannot, what occupies people's minds, how the informal organisation works, the critical events and what they mean within the organisation. When inquiring, I can use the internal jargon, draw on my experience in asking questions and interviewing, be able to follow up on replies and so obtain richer data (Nielsen and Repstad, 1993). However, I may assume too much and may think that I already know the answer and not expose my current thinking to alternative reframing. That needs to be overcome by my reflexivity in terms of both epistemic and methodological processes (Johnson and Durberley, 2000, Brannick and Coghlan, 2007). On the epistemic aspect, I also rely on my supervisor, Professor Badham, who always requests me to justify and prove my arguments with my data. It was useful that I had left the Firm for 7 years before I first entered the site as a researcher and became an outsider, and that helped to distance me from the Firm and its people. I did not know any of the Associates and Managers, and some of the Partners whom I interviewed. Nevertheless, I need to keep reminding myself that I need to be more self-critical about my assumptions and biases in the interviews, in observation and data analysis. My methodology design in terms of the range of sources and volume also sets out to address the potential biases arising from pre-understanding. During my observations, I recorded my own observations and comments next to the observation that I noted down; so that when I analysed the data, I reviewed my comments and checked if I might have been biased in my observation. During the interviews, I kept to the questions that I set out and let the interviewees share their views without contributing mine. Also I always summarised

the key points of what they said and asked for confirmation at the end of each interview.

Underlying this discussion, however, has to be an important and pragmatic observation: this study, as far as I know, is the only in-depth study of a major cultural change program of a multi-national firm in China or, for that matter, any Chinese firm. There are major obstacles in the way of conducting such a study – obstacles that would arguably have been near to impossible to overcome if I had not been a previous 'native' of the firm under consideration as well as a Chinese national and speaker. Whatever the advantages or disadvantages of my semi-'insider' status, it made the study possible.

Recognising, and where possible highlighting, such research helps me to be mindful and stay alert in the process. As much as possible, I tried to 'listen to' the data telling the story and be alert to ensure I do not fall into the trap of making unreflective pre-conditioned judgements. I also covered a larger number of interviewees from different offices, levels and background so that I could compare and contrast the patterns and themes derived from the data to cross check with my own interpretation. I also periodically checked with the Human Resources Senior Manager, who is responsible for the change program of the case study, and the Operation Leader, who is in-charge of the firm-wide change program, to ensure my observations and judgements were consistent with their perception and not only reflecting my personal perception on what happened.

3.3 THE CASE STUDY

Before I describe my data collection and analysis methods, I need to give some background to the case. I shall describe their cultural change program in detail in Chapter 4. Here I focus on providing the background information of the case so that readers can understand my research process.

3.3.1 The background of the case study

The organisation (the 'Global Firm') is one of the international certified public accounting firms. It has offices over 150 countries across the globe with over 160,000 staff and Partners[9]. Our study focuses on its Great China subsidiary organisation, 'the China Firm'. It has around 12,000 staff in 14 offices in China including Hong Kong and Macau. The China Firm has three main service departments, i.e. assurance services, tax compliance and advisory services, and consulting services. Each department is further broken down into groups or business units ('BU'). The Assurance Department is the biggest department of the China Firm, representing 65% of its headcount and contributing 70% of its revenue[10].

In 2007, the Chairman of the China Firm and the Asian cluster firms (here I call him 'the Chairman'), initiated a cultural change program in the China Firm, and formed a firm-wide Cultural Change Committee to drive it. He also appointed the China Firm's Operation Leader to lead the change. Soon, when the program was kicked off, the Global Firm also launched a cultural change program across all territories. The Chairman decided to merge his initiative with the global cultural change program. Various initiatives were launched but no obvious results were noted as the firm-wide cultural change committee was still finding its way on what to do in driving the cultural change.

In 2010, a new China Firm Leader ('Firm Leader') and a new Assurance Department Leader ('Department Leader') were selected. A new Assurance 5-year goal and strategies were defined and launched in July 2010. The goal and strategies were packaged into a 'Transformation Program' to transform the Department. This program was based on the argument that to achieve a sustainable growth, the Assurance Department defined the need to 1) change the culture; 2) enhance their service delivery; and 3) enhance their internal structures. Due to the high staff turnover rate that led to staff shortage issue in late 2009 and early 2010; and the significant drop in the 2010 staff engagement rate of the China Firm's People survey; in mid-2010, the Department Leader, decided to

---

[9] The information is extracted from the Firm's global website.
[10] Data and information was provided by the HR Department of the Firm.

accelerate the firm-wide cultural change program and launched a department-focused cultural change program, the Breakthrough Program. At this point of time, the firm-wide cultural change program was driven down to the department level.

Apart from the Breakthrough Program, the Department also adopted other initiatives, like the Three Clients Principles which: focuses adding value to clients through understanding their needs and highlighting the value added by the services provided; adopts better pricing strategies to maximise the returns of investment; focuses on improving efficiency through an efficiency program to streamline the work process and building a shared service delivery centre in Manila; and makes use of better tools and technology by implementing new audit methodology softwares. Culture was considered to be one of the main key areas to focus on as developing a high quality and stable workforce is important to the success of the Department. The Breakthrough Program ('BP'), which was developed in July 2010, was formally launched on 27 October 2010, to the Assurance Department of all 14 offices in China.

My research focuses only on the cultural change program of the Assurance Department, i.e. the Breakthrough Program, mainly because:

1. It is a more manageable size, as the scale would be too large for meaningful in-depth research work if we worked on the firm-wide change program.
2. The Assurance Department already represents 65% of the China Firm in terms of headcount and 70% of the revenue; it is also the first department to initiate a systematic and comprehensive cultural change program while the other departments were still finding their way.
3. The departments have been facing different market drivers and came up with different programs with different pace and foci. The differences would complicate the whole study instead of helping us to focus on how cultural change can be brought about and managed.

4. As mentioned, the Assurance Department designed and launched a coherent cultural change program 3 years ago, providing an opportunity to review the results so far and investigate what happened during these 3-year change processes.

Though the program is still going on and, as described by the Chairman, "a journey with no end", the 3-year study enabled me to investigate on what happened in the change process and the rich learning embedded in the process.

The details of the Breakthrough Program will be outlined in Chapter 4 – the Breakthrough Drama.

Throughout this thesis, I shall refer the China Firm as 'the Firm'; the Assurance Department as 'the Department', as there is only one firm and one department being studied in this thesis.

3.3.2 The Structure of the Assurance Department

To design our data collection and analysis, we need to understand the structure of the Assurance Department. There are 14 offices spread over the whole of China including Hong Kong and Macau. They are divided into three regions: Northern China, Central China and Southern China.
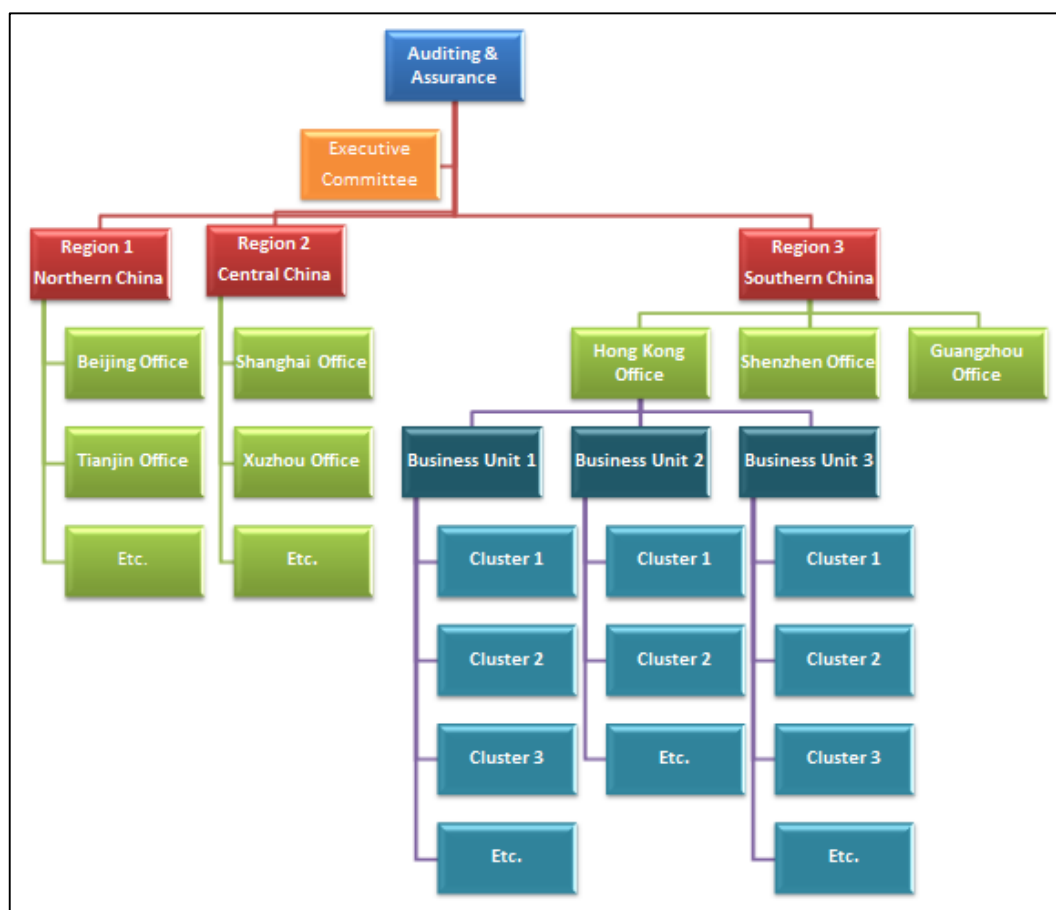
Figure 3.2 Organisation Chart of the Firm's Assurance Department[11]

Each Region has several offices, e.g. Hong Kong Office, Shenzhen Office, Guangzhou Office and Macau Office are in the Southern China Region. Each office is split into different Business Units according to the nature of the clientele, and each Business Unit is further split into clusters for easy administration and people management. Figure 3.2 shows the organisation chart of the Department. Each Cluster has a number of Partners, a pool of Senior Managers, Managers, Senior Associates and Junior Associates.

There is an Executive Committee whose members are all the Business Unit Leaders, and the Heads of various functions of the Department, e.g. Human Resources, Finance, Training functions, etc. The committee is chaired by the Department Leader. The committee meets every month to discuss business issues and to make strategic decisions

---

[11] The organisation chart was drawn up based on the information provided by the HR Department and as explained by the Business Unit Leaders. The chart was drawn up by the researcher for illustration purpose.

for the Department. Each level and unit of the Firm's structure is headed by a Leader, so it has the Department Leader, the Regional Leaders, the Office Leaders, the Business Unit Leaders and the Cluster Leaders.

The Department alone had around 7,500 Partners and staff as at 31 December 2011[12]. There are broadly three levels, see Figure 3.3:

- 282 Partners ('Partners')
- 1,400 Directors, Associate Directors, Senior Managers and Managers ('Managers'),
- Associates
    - o 2,349 Senior Associates ('Seniors'), and
    - o 3,456 Junior Associates ('Juniors').
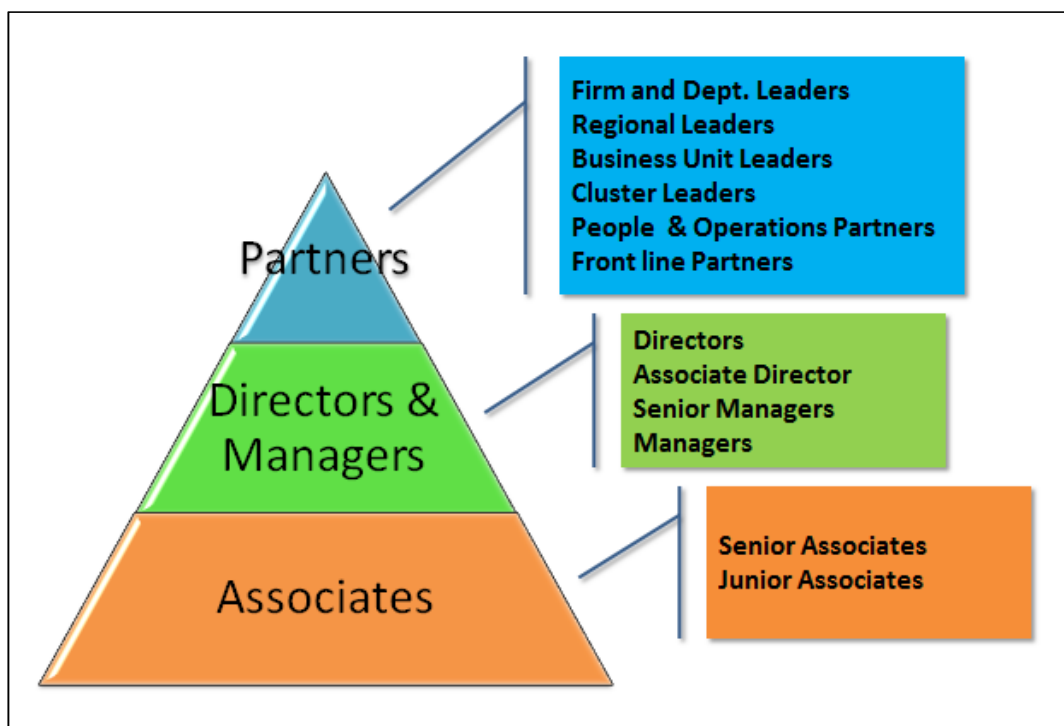
Fig 3.3 Hierarchy within the Department

People are mainly grouped under different Business Units. These vary in size, from as little as fewer than 100 people up to more than 400 people in one Business Unit. There is

---

[12] The headcount data were provided by the HR Department of the Firm and the figures are rounded down to give an idea of the size of the Department.

also an Operations Team in each Business Unit, which is headed by the People Partner and the Operations Partner, and coordinates all the administration and people management work.

As mentioned, each Business Unit is further broken down into Clusters, and each Cluster includes about 60–100 people depending on the size of the Business Unit. Each Cluster has the same hierarchy, i.e. the Partners, Senior Managers, Managers, Senior and Junior Associates. There is a Cluster Leader (normally a young Partner) and a Cluster driver (an experienced Senior Manager). The Clusters were set up to: facilitate administration; tighten the relationship among the staff and Partners; and improve support for the staff. Basically, it is believed that smaller groups facilitate better people management. Larger Business Units have 6 to 7 Clusters; smaller Business Units have fewer[13].

Each Partner in a Cluster would have his/her own client portfolio, and for each client, an audit team ('project team') is formed to service the client, or to work on the clients' audit assignment ('the project'). Each Partner has a counselling Partner who will evaluate their performance, provide counselling and make reward and promotion recommendations to the Department's Executives Committee and the Department Leader. The counselling Partners are mainly the Business Unit Leaders and the Department Leader.

A typical project team is made up of a Partner, Manager(s) and/or Senior Manager, a number of Senior and Junior Associates, see Figure 3.4. There are additional Managers and Senior Associates if the project is large. For some large projects, there can be several Partners and a team of Senior Managers and Managers. All the staff including Senior Managers, Managers, Senior and Junior Associates are under a pool system, and that means each of them have chances to work with different Partners and in different project teams for different clients.

---

[13] As per the Business Unit Leaders
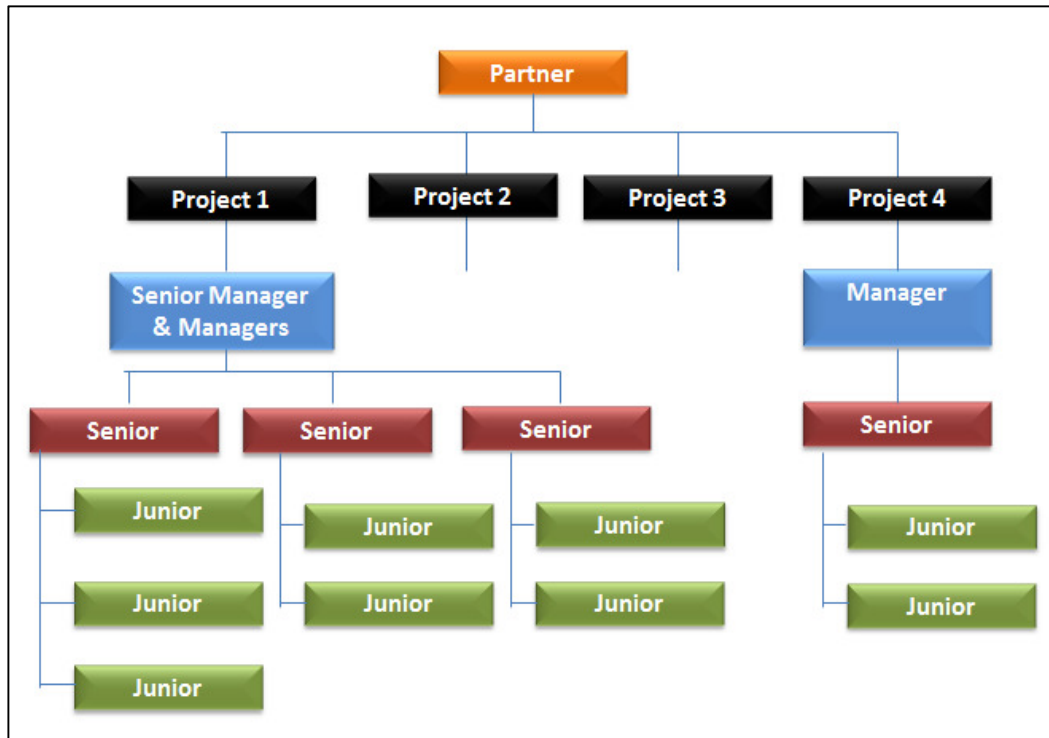
Figure 3.4 A typical structure of a Partner's portfolio and audit project teams[14].

The audit work is mainly performed at the clients' offices except for the review and finalisation stage of the work. Associates spend most of their time at clients' offices. Hence, the Associates and the Managers have a matrix reporting line. They are:

1. On service delivery aspect, they need to report to and are held responsible to the project Partners, i.e. at the Project Level;
2. On internal management aspect, they report to the Operations Team[15] of their respective Business Units, i.e. at the Business Unit Level.

3.3.3 My research sites

In my case study, I interviewed Partners, Senior Managers, Managers, Senior and Junior Associates, BU Leaders, People Partners and Operations Partners in order to gain

---

[14] Same as the organisation chart, this chart was drawn up by the researcher to illustrate a typical Partner's portfolio.
[15] The Operations Team of a Business Unit includes the People Partner, the Operations Partner and the BU Leader; and they are supported by the Operations Senior Managers, Managers and Administrators.

different perspectives on the cultural change program[16]. I also focused on the five biggest offices of the Department in China, namely, Beijing, Shanghai, Guangzhou, Shenzhen and Hong Kong. They already represent 90% of the population of the Department in the Firm. The size of the office, their client nature and working environment are summarised in Table 3.1 Overview of each research site below:

Office[17]	People No.[18]	Client Nature	Working Environment[19]
Beijing (Northern China)	2,330	Mainly state-owned enterprises, huge in size.	The duration of each job can last for months and allows the project team to develop good relationship among the members and with clients. As the budget is more relaxed, it also allows time for coaching and staff development.
Shanghai (Central China)	2,080	Mainly multi-national clients or domestic clients. They are smaller in size than the state-owned enterprises in Beijing.	Their budget and resources are tight and the duration for each project is shorter. Staff move from one project to another within a short time and can go back to office more frequently.
Guangzhou (Southern China)	450	Similar to Shanghai Office, clients are comparatively smaller in size.	Similar to Shanghai office, the budget and resources are comparatively tight. However, these two offices are much smaller in size; they are more like a family and the relationship between Partners and staff is closer than in other offices.
Shenzhen (Southern China)	410	Have both large financial institutions and medium to small size clients.	
Hong Kong (Southern China)	1,880	More mature and sophisticated clients, ranging from conglomerate corporations to small and medium sizes enterprises.	Established more than a century ago and has its own well-developed culture. The working environment is comparatively stable.

Table 3.1 Overview of each research site

---

[16] As the Directors and Associate Directors grades are mainly in the Supporting Functions, like Human Resources, Training and Finance functions, we did not cover these levels in our case study.
[17] Apart from Hong Kong Office which was established in 1902, the other four offices were established after 1990, so they are comparatively young offices as compared to the Hong Kong Office.
[18] As advised by one of the Operations Associate Directors as at August 2013.
[19] The description is prepared by summing up the comments of the interviewees of each respective office.

The five key offices are covered in this research to cater for the possibility of the influence of the local culture or office culture on people and their worldviews. All levels within the organisation are covered because I want to have a more comprehensive perspective on the Breakthrough Program and be able to compare and contrast the perspectives of different roles and how that would influence the effectiveness of a change program.

3.4 DATA COLLECTION

3.4.1 Collection methods and research process

From May 2009, I engaged with the Firm to understand if it was a possible case for my research. I sat at its firm-wide cultural change committee from November 2009 to understand the development of the firm-wide cultural program before I focused on the Assurance Department Breakthrough Program in October 2010. The Breakthrough Program was kicked off by the Department Leader in July 2010 when he set up his team to prepare for the formal launch. The Program is still going and there is no definite completion time as the Chairman and the Department Leader considered it a journey with no ending and as a continuous and ongoing process. I considered the Program to have three key phases (see Chapter 4 for details). Phase 1 is from October 2010 to early January 2011. Phase 2 is from January to June 2011 and Phase 3 is from July 2011 onwards. I entered the program as a researcher in October 2010 right before the formal launch of the Breakthrough Program and withdrew from the site in December 2012. I mainly focused on the first year of the program from October 2010 to April 2012. However, I continued to sit in on the meetings of the Steering Committee of the Breakthrough Program until December 2012 and met with the HR Senior Manager of the Program until September 2013, to find out the latest development and results of the program.

Three main methods were used for data collection: semi-structured interviews, non-participating observation and documents review. My involvement is outlined below. Before the launch of the Breakthrough Program:

72

- One-on-one interviews with the Chairman and the Operation Leader of the Firm to understand the background of the Firm's Cultural Change Program and how they perceived the objectives and expected outcome of the Program.

- Non-participant observation[20] of the Firm's Cultural Change Committee meetings to understand what it has been doing on the cultural change program, their plan for driving it in each department, and the behaviours of the committee members. I also observed the 2011 Partner Conference to understand the firm's strategies and the context of the cultural change.

- Document review of the meeting minutes of the firm-wide Cultural Change Committee and all the materials in relation to the Breakthrough Program including the meeting minutes of the Breakthrough Program Steering Committee, the materials of the Launch events including PowerPoint, training materials and brochures to be distributed to all members of the Department.

During the initial launch of the Breakthrough Program:

- Non-participant observation of a number of events of the Breakthrough Program Launch in Beijing, Hong Kong, Shanghai and Shenzhen.

- One-on-one informal interviews with 9 Partners who participated in the events and 10 workshop facilitators, and informal interviews with the Chairman and the Department Leader to get an initial feedback on the events.

After the initial launch of the Breakthrough Program:

- Non-participant observation of the key events in Hong Kong, Beijing and Shenzhen to understand their operation and people's response, until August 2012.

- Non-participant observation of the Breakthrough Program Steering Committee Meetings until December 2012 to understand their continuous actions, the rationale behind them and how they perceive the progress and success of the program.

---

[20] 'Non-participating observation' meant I observed the event as an outsider and did not engage in any of the discussion and activities. I did not interact with the attendees apart from informal interviews during the break or after the event.

- Review their on-line communication platform – the Breakthrough Blog to understand what it is and people's response on the platform.

- Document review of their Global People Survey Results of 2011, 2012 and 2013[21]; and the minutes and reports of the Breakthrough Program Steering Committee Meetings.

- One-on-one formal semi-structured interview with 31 Leaders and Partners of the Department to gain their perception on:
  - the Firm's existing culture
  - the launch events –their purpose and results,
  - their role in the cultural change program,
  - the impact of the program on them, and
  - the actions they took after the program.

- Formal Group semi-structured interview with 21 Managers and Senior Managers and 39 Senior and Junior Associates to find out their perception on:
  - the Firm's existing culture,
  - the causes of the issues,
  - the purpose of the Breakthrough Program,
  - the results of the various elements of the Breakthrough Program,
  - what actually happened in the BU and project levels, and
  - the impact of the actions on them and the Firm.

Altogether, 111 people were interviewed – 15 were informally interviewed during the launch of the program and 96 were formally interviewed during the period from mid-October to early December 2011, one year after the initial launch of the Breakthrough Program. The reasons for carrying out the interviews a year after the launch of the program are:

- The actors and audience of the change program would have experienced all elements of the change program.

---

[21] The Global People Survey results are used to measure the success of the Breakthrough Program. This will be explained in details in Chapter 4.

- Some of the results would have showed up concerning the influence of the audiences in response to the actor's performance, and the impact of these on actors, and subsequent actor/audience dynamics could be explored.
- Practically, the last quarter of the year was the less busy season and most people could be back to the office and large number of interviews and focus groups could be arranged.

At the same time, obtaining information through interviews runs the risk that people may not be able to remember the events of the program launch or may have altered their opinions. However, what they could recall and the impression they retained or failed to retain are also good indications of whether the social performances resonated with them or not. The space provided by the time gap between the events and my formal interviews in a way allowed them to reflect on their experience and the meanings constructed. There are, therefore, pros and cons with the use of such interviews, and wherever possible the analysis has attempted to be mindful of the limitations of the data collected.

My formal interview data was mainly gathered in the period of October–December 2011, i.e. one year after the formal launch of the Breakthrough Program and six months into Phase 3 of the Program. As the key performances of Phase 3 happened from July–December 2011, my interview data are able to cover interviewees' interpretation and response on the key events and leadership's performances in Phase 3. From January 2012 onwards was the peak audit season, where people of the Department spent most of their time in clients' offices – so nothing much happened in this period. I then went back to observe the Dialogue with Leaders Sessions in Hong Kong and Beijing held in April 2012 to gain data on Associates' and Managers' comments on what happened during the 2012 peak season. The HR Support Team also carried out phone interviews with the Associates of the five offices and I also obtained a summary from the HR Senior Manager who was responsible for the phone interviews. These gave me an understanding of people's interpretation of the Phase 3 performance.

3.4.2 Details of the data collection methods

1. *Semi-structured interviews*

   a. *Justification for the semi-structured interviews*

   The research focuses strongly on interview-based reconstructions of the actors' and audience's worldview and their meaning-making process, although this is supported by direct observation and my own experience in the Firm prior to the study. Interviewing helps to understand the lived experience of other people and the meaning they make of that experience (Seidman, 2006, Van Manen, 1990, Kvale, 1996). Through interviews, people tell their stories and they go through a process of selecting constitutive details of their experience and putting them into language. While doing so, they reflect on them, give them order and thereby making sense of their experience (Schultz, 1969, Vygotsky, 1987). Hence, interviewing is most relevant to my research and the data gathered from interviews are the foundation of this research. I am using semi-structured questions because of the large number of interviewees involved and I need to ensure consistency and focus across all interviews. However, it is only semi-structured because of the need to let the interviewees to tell their stories according to what *they* see as important.

   b. *Types of interviews*

   I used two types of interviews – there were 34 one-on-one interview with the Leaders and Partners and 13 focus group interviews with the Managers and Associates. The reasons for having different types of interview are mainly because:

   - It is not easy to gather the Partners and Leaders together at the same time and same place, especially in China offices as the Partners need to travel a lot. Knowing the partnership culture in China, their background and seniority, some Partners may not talk too freely in a small group. One-on-one interviews

are easier and allow in-depth discussion on their personal views on the change program and their motivation to follow this program. They also help to explore the interpretive scheme of the organisations and the under-current beneath the behaviours. For the Leaders who drive the change program, the one-on-one interview allow a more in-depth understanding of the rationale and intention behind the selected actions.

- As for the Managers and Associates, it is much easier to group them together for group interviews; they also feel more comfortable to share the 'group views' than their 'personal views'. Group interviews provide a setting where the sharing of experiences can help guide the interviewees to greater awareness and participation (Shank, 2006), and aid them to recall specific events and stimulate embellished descriptions of events. This produced rich data that are cumulative and elaborative (Fontana and Frey, 2000).

There are a few challenges to using focus group interviews. To ensure the full coverage of the group; to avoid any form of domination; to manage the group dynamics and to balance the 'group views' vs. 'individual views'; require strong moderating and facilitation skills of the interviewer. The role and skills of the interviewer are considered to be crucial by a number of scholars in terms of adopting the interviewing methods (Shank, 2006, Fontana and Frey, 2000, Flick, 2002, Glesne, 1999). The danger of too much guidance and influences from the interviewer is also a key area to watch out for. To overcome the issues, the interviewer should have good experience in facilitating group works and the ability to maintain neutrality. As a certified facilitator of the International Association of Facilitators, with more than 10 years of experience in facilitating focus groups, I believe I have the necessary competencies in running focus group discussion. The guiding questions also needed to be carefully crafted to ensure they were effective in guiding the groups' output but not too rigid to inhibit the exploration of the phenomenon. I also needed to be alert to ensure people were willing and open to sharing

77

their views. I originally put the Senior and Junior Associates in the same focus group meetings. However, after the meetings in Southern China, I sensed that some Junior Associates were hesitant in their sharing. To encourage all grades to share openly, I put the Senior and Junior Associates in separate meetings for the Beijing and Shanghai interviews.

c. *Recruitment of interviewees*

In recruiting my interviewees, I set out the number of people I needed from each grade and each office, and sought the help of the Operations Partner of each office to assist me send out my invitation email. I drafted the invitation letter and email, which are included in Appendices 1 and 2. Partners who were interested in participating in the study contacted me directly. Managers and Associates replied to the Operations Managers of their respective offices, who then co-ordinated arrangements for me, re the timing and venue of the interviews. All interviews were mainly held in the meeting rooms of their respective offices. The overall summary of the interviews is shown in Table 3.2 below:

Levels / Office[22]	BJ	GZ	HK	SH	SZ	Total	No. of interviews
Firm-wide							
– Chairman	–	–	1	–	–	1	2
– Operations Leader	–	–	1	–	–	1	2
Assurance Department							
– Leader	1	–	–	–	–	1	2
– HR Director	1	–	–	–	–	1	2
– HR Senior Manager	–	–	1	–	–	1	5
BU Level							
– Leaders	–	1	4	–	1	6	7
– People and Operations Partners[23]	3	2	3	2	2	12	11
Partners	1	1	5	5	1	13	15
Managers	6	3	6	6	4	25	6
Associates	9	5	12	10	3	39	9
Total	21	12	33	23	11	100	61

Table 3.2 Overall summary of interviews

---

[22] BJ – Beijing, GZ – Guangzhou, HK- Hong Kong, SH – Shanghai, SZ - Shenzhen
[23] People Partners and Operations Partners also do clients work, so they are also Project Partners.

In addition to the interviews outlined in Table 3.2, I also talked to 11 facilitators of the events during my observation of the events to gain their initial feedback on the Breakthrough Program. Please refer to Appendix 3 for the list of interviewees.

d. Capturing the data

Different interview questions were used for different groups of interviewees. There are three main groups of interviewees:

i. The Actors – There are two main groups of actors:
   • the Department Leader and the HR Director,
   • the BU Leaders, People Partners and Operations Partners, and
   • the Partners and Senior Managers who acted as facilitators during the Program.

ii. The Actors/Audience – The front line Partners and Managers who played the role as audience in Phase 1 of the Program and then actors in Phase 2.

iii. The Audience – They are the Associates of the China Firm.

The interview questions were designed to capture the interviewees' interpretation of different phases of their change program, so that all aspects of the change program can be evaluated. Please refer to Appendices 4–6 for the list of interview questions used.

Out of the 39 formal interview meetings that I had, 37 meetings were voice recorded with the approval of the interviewees. The audio recordings were transcribed subsequently and 370 pages of notes were written up, based on the audio recordings. In the informal meetings and two formal meetings, notes were taken for further write up. Nearly all interviews were conducted in either Cantonese or Mandarin (only three interviews were in English). Researcher and interviewees are from the same culture, and share the same language. Translation was carried out by the researcher while transcribing the recorded

conversation. Translation is an interpretation and the direct translation from Cantonese and Mandarin audio recordings to English transcription would have already being conditioned or influenced by my own interpretation. To address that, during the interview, I kept paraphrasing the key points that I heard regularly throughout the interview and asked the interviewees to confirm my understanding. I also transcribed my para-phrasing and cross checked them against the translation I made. I also double-checked the write-up against the recordings to ensure I captured what the interviewees were saying. For key words or terminology that they used and I did not find appropriate English words during the translation, Chinese was used instead. This has affected the English quality of the quotes, as the Chinese grammar is different from English; the quotes may come across as a bit odd to readers.

2. *Non participant observation*

Two main types of events were observed. One was the formal performances of the actors during the launch of Breakthrough Program and other continuous Communication Platforms. Refer to Appendix 7 for the events that I observed. The main purposes of the observations are to understand what had been going on in the events and the audience's immediate response to the performance of the actors. The other type of event was the Breakthrough Program Steering Committee meetings, where I could observe the backstage performances (Goffman, 1959) of the key actors especially on how they interpreted the situation and the results; and the interaction among them. I also observed one of the Managers' meetings in the Shanghai office. I could not participate in any project work of the Partners and Managers as the key activities were at clients' offices and it is not appropriate for me to attend as it is their ethical requirement to keep their clients' information confidential. My presence would not be convenient to their work and could touch on the confidentiality issue with their clients. That is why I relied on the interviewees to share their perception on what had happened at clients' offices.

I joined the events and sat on the side of the room, not interacting with the audience in the room. If it was a presentation, I heard the same messages and had the same reaction as the participants there. However, if there were group discussion or sharing, I did not join in and only sat on the side to observe what was happening. For large events with over 100 participants, I also walked around the room and observed different groups.

I chose to carry out non-participant observation rather than participant observation because I wanted to minimise my interaction with the audience so that I would not affect them too much during the performance of the actors. Also I could free myself to observe the dynamics between the actors and audience of the social performance and keep a broad picture on what actually happened in the room. Apart from the 13 small group workshops that I observed, the other events were big group events with audiences ranging from over 100–300 people. So my presence at the events was unnoticed, except by the Leaders. For the small group events, I was formally introduced and my presence was explained either by the workshop facilitators or by myself. I did not find my presence had any significant impact on the audience of the workshops. In fact, some of them were willing to share their views on the change program with me over lunch. However, I did notice three facilitators of the workshops were not too comfortable to have me there. One facilitator told me so and the other two showed their hesitation when I explained my presence.

I could not attend all events as some of the events happened simultaneously in different cities and I could not be in different places at the same time. Also, on some days I had other commitments on the same days and I could not attend. However I tried to cover samples of all types of events or watched the videos of some events which were held in other cities.

3. *Document review*

All the Breakthrough Program materials, the Breakthrough Program Steering Committee minutes and the results of the Global People Survey reports were

reviewed. The main purpose of the documents review was to help me understand the details of the change program and the leadership's intention and rationale behind their actions. The documents allow me to understand the details of the Breakthrough Program and the intention of the Leaders. This helped later when I analysed whether the foreground script resonated with the system of background representation and whether the leadership's intention was perceived by the audience. Refer to Appendix 8 for the list of documents reviewed.

3.5 DATA ANALYSIS

The hermeneutic phenomenology approach, which focuses on the subjective experience of individuals and groups where interpretations are all we have and description itself is an interpretive process (Kafle, 2011, Heidegger, 1977, Heidegger, 1996). Gadamer sees hermeneutics as a process of co-creation between the researcher and participants, in which the very production of meaning occurs through a circle of readings, reflective writing and interpretations (Gadamer, 1998), and this is described as the 'hermeneutic circle'. The multiple stages of interpretation that allow patterns to emerge, the discussion of how interpretations arise from the data, and the interpretive process itself are critical (Koch, 1995) and the circle ends when one has reached sensible meanings of the experience that is free from inner contradictions (Kvale, 1996). There are movements back and forth between the parts of the text and a view of the whole, during the process of interpretation.

Different researchers have developed different processes in data analysing and theorising. These include the seven steps process (Diekelman et al., 1989), the three steps approach developed from Ricoeur's concepts (Tan et al., 2009, Ricoeur, 1981), six stages of data analysis (Ajjawi and Higgs, 2007), etc. There is certainly no agreed way of 'proper' data analysis; however, the key focus in data analysing and theorising is the circle of reading and writing, the movement between parts and whole, text and context and the reflective writing of the researcher is important (Van Manen, 1990). I made sense of this process, and guided my research through a three step view of the manner in

which the data analysis was conducted. These three steps – Understanding, Interpreting and Asserting – are described below.

3.5.1 Understanding

This step focused on my understanding of the data by putting the 'live text' in writing. My data collection is in several phases which have already been described above. At the end of each phase, I drew up mind maps to consolidate my understanding of the change program observed based on the notes made on my observations and informal interviews. After observing the events of the program launch, I wrote up my understanding of the change program of the Assurance Department. However I found the program quite fluid and had difficulty getting my head around it.

The main bulk of data collection was the formal interviews, most of which were carried out one year after the launch of the change program. Upon the completion of all the interviews, I immediately drew up mind maps[24] for the three groups of interviewees; they were the Partners, the Managers and the Associates. This exercise helped me to consolidate my own thinking based on all the interviews that I did, so that I have an initial overall picture of the key themes.

I transcribed all the audio recordings and wrote up the interview notes for those interviews that I did not record. I cross-checked the notes with the recordings to ensure the transcription and my understanding were correct. Then I went back to my mind maps to cross check if the write-ups were consistent with the mind maps. This was a process of checking parts with whole and identification of inconsistency to ensure 'the text' is correct and to understand them better.

3.5.2 Interpreting

This is the stage in which I drew up the themes from the texts and reconstructed the participants' interpretation of the cultural change program. There was a large volume of data being collected particularly from the interviews and the observations, so text

---

[24] For a sample of the mind map prepared, please refer to Appendix 9.

analysis software, QSR N'Vivo ('N'Vivo') was used to manage and analyse the data and all the interview notes and observation notes were downloaded there for coding and categorisation. The process of data analysis was conducted twice. I did the first round using the broad themes that I derived from my mind maps and letting the data drive the nodes created in N'Vivo. My first round of categorisation ended with over 270 nodes based on the themes that I observed in my first step. They were too scattered and I needed to have more focus in teasing out the main themes. Then I applied the six elements of Alexander's social performance model as my data analysis framework. The second round ended up with 80 nodes and they were grouped under four headings:

1. Existing Culture – description of the existing organisational culture
2. Issues – description of the issues of the organisation and reasons for people leaving the Firm
3. Breakthrough Program – people's perception of the program's objectives, process and results
4. Social Performance – the description of the cultural change program and people's impression and comments of the program categorised according to the 6 elements of the social performance model

In my second round of coding with N'Vivo and using the above four key categories as my guideline, key themes emerged as shown in Figure 3.5 below.
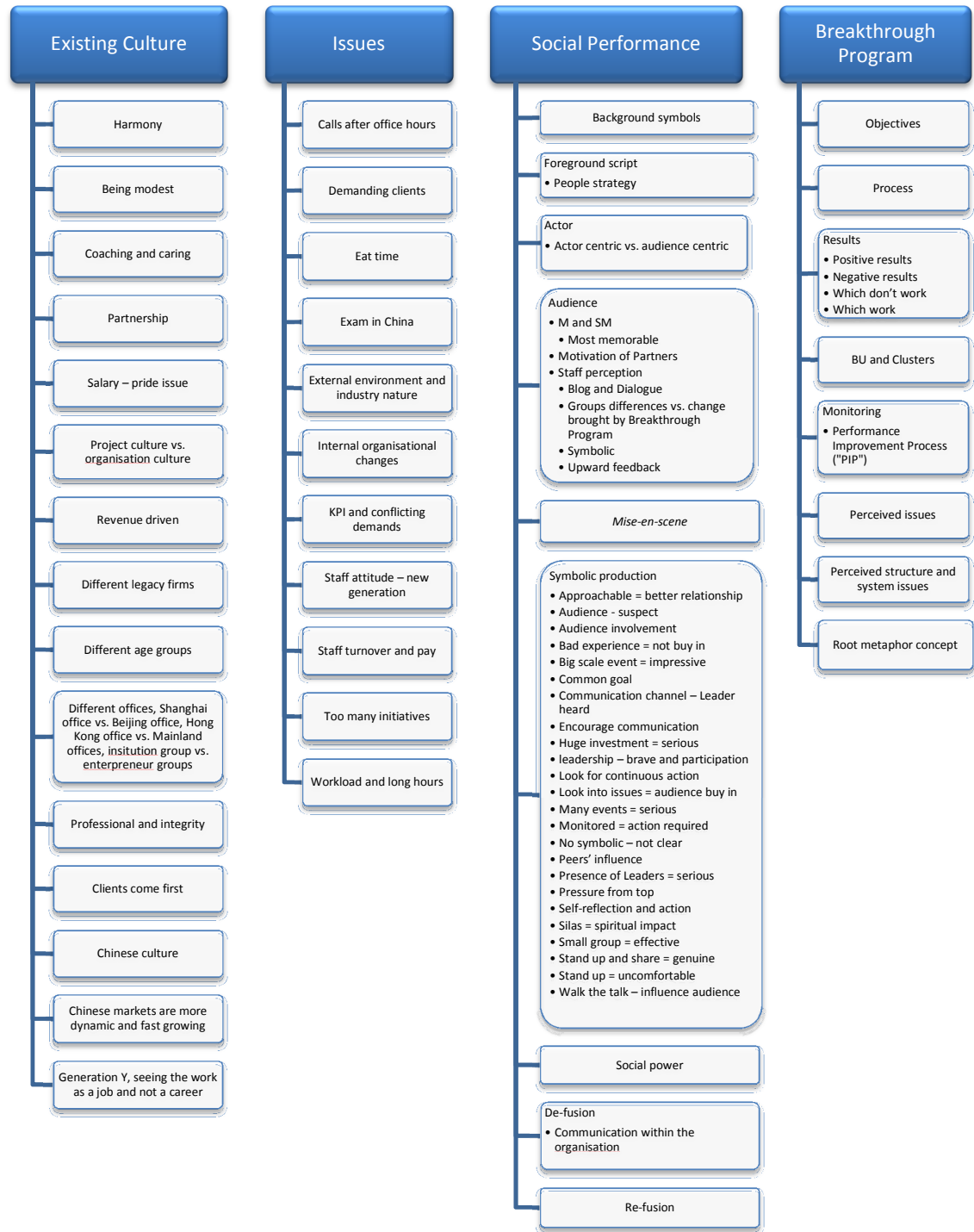
Figure 3.5 N'Vivo nodes summary

After further review of the nodes, more themes emerged and were categorised into different headings. There were altogether 151 points under the Firm's culture nodes; I then further grouped these into 20 points. From the 20 points, a number of common

themes emerged – as outlined in Table 3.3 Example of categorisation process in defining themes below.

References of existing culture/what is the culture	Initial coding and observation	Key symbols identified
SHPP[25] – In my development, care is a culture, though it is not articulated but I sensed the care culture, including your Partner and Manager. From my development within the Firm, that is what I learned and what I believed is the right thing to do. The care culture has been there though we did not put it down into 4 or 5 areas.	People see a specific culture in the Firm. There is a caring culture.	Caring and coaching culture
BJM[26] – The Firm's culture is already good. It is not about changing it but focus on how to enhance it and make it excellent	People are willing to teach and coach.	
GZM[27] – People relationship is simple. Like a school. We work at the client office with the engagement team and sometimes we will play together. Of course, we work seriously.	There is a positive relationship among people and positive working atmosphere.	
BJSA[28] – The good thing first. People here are willing to teach. No matter whether they are managers or seniors, they are all willing to teach me and help me to learn and develop fast. – Positive thing is the learning atmosphere. If you are willing to learn, people are willing to teach. I concur with this point. I don't have other feelings on other areas. – For me, I still think the culture of teaching the new people is a very good thing.		
BJA[29] – It is influenced by who I work with. When I came in and the senior is nice to me and I will be nice to the person below me. I just follow their example.		
GZASA[30] – Some seniors are proactive to giving lots of coaching to Associates. Or some are willing to teach us when we seek coaching. Even after the peak season, seniors are willing to discuss with us and give us advice on how to improve.		
HKSA[31] – It is a more caring firm as compared to other big 4. The core issues are not the firm issues but they are industry issues. At least we are more reasonable as compared to other firms.		
SZASA[32] – It is a workplace that makes me feel proud. The coaching style is great.		

Table 3.3 Example of categorising process in defining themes

---

[25] SHPP – Shanghai People Partner
[26] BJM – Beijing Manager
[27] GZM – Guangzhou Manager
[28] BJSA – Beijing Senior Associate
[29] BJA – Beijing Associate
[30] GZASA – Guangzhou Associate and Senior Associate
[31] HKSA – Hong Kong Senior Associate
[32] SZASA – Shenzhen Associate and Senior Associate

From the exercise, common and general symbols were beginning to emerge from the data. In this process, I needed to keep going back to the field notes, even to the source data, i.e. the original documents that I obtained from clients, as well as the transcription for cross-checking in my understanding and ensuring the constructions reflected what the participants had said. As meaning is central, and the aim is to try to understand the content and complexity of those meanings rather than measure their frequency, the researcher needed to engage in an interpretive relationship with the transcript. To do justice to the meaning of the interviewees, and to learn about their mental and social world, those meaning must be obtained through a sustained engagement with the text and a process of interpretation (Smith and Osborn, 2007). I had to be careful in this step, particularly due to my previous insider role in the culture, and let the text speak for itself and to avoid imposing my pre-assumption or worldviews to describe the meanings of the interviewees. At the same time, I have to be sensitive to the degree to which I am imposing my interpretation on the meanings described, given that this is inevitable, and make this imposition as clear as possible, and defensible.

3.5.3 Asserting

This step is my reflective writing on the change program, my construction of the social performance and my interpretation of the 'reality' using Alexander's model. The division between analysis and writing up is an unclear, overlapping and merging process, as the analysis expands during the writing process (Smith and Osborn, 2007). In fact I found that the writing is the key analysis process, when I started to move from the text to the context, from the parts to the whole. There were two key parts to my writing. The first part is the description of the Breakthrough Program and the second part is the application of Alexander's model in evaluating the Breakthrough Program.

Within-case analysis typically involves detailed case study write-ups for each site. These write-ups are often simply descriptions, but they are central to the generation of insight (Pettigrew, 1988, Gersick, 1988). This process allows the unique patterns of each case to emerge (Eisenhardt, 1989). The write-up of the Breakthrough Program has been an intensive exercise and I wrote it up four times before I could see it clearly with all its

multiplicity and complexity. Each write-up enlightened me on what actually happened and eventually helped me to identify the dual performances that happened simultaneously at the same time space. With the help of my supervisor, Professor Badham, the final write-up was using the dramaturgical approach and redefining the Breakthrough Program as a Three-Act Dual-Plot Breakthrough Drama. It not only describes what happened but also shows the dynamics between the acts and the performances. The write-up is powerful as it allows me to clear out the irrelevant parts and focus on the core of the drama; it is rather like crafting out the stone to reveal the jade.

The write-up of the application of Alexander's model is also a key process; I needed to rewrite it three times before I could reconstruct the hidden picture. I used his six elements (Alexander, 2004a) as my six steps of analysis. I first used the points that I identified in step 2 to reconstruct the system of background representation – the existing culture. The first write-up already revealed the different facets of culture and the inconsistency between the levels within the hierarchy. The second write-up helped to place the symbols and the facets of culture to reveal the cultural webs of the organisation and how the possible inconsistency could occur between the foreground scripts and the system of background representation. The third write-up finally showed how the de-fusion could occur between them and the complementary and conflicting phenomena between the webs of the culture. In using the six elements of the cultural performance model guide my analysis and my reconstruction of what happened and the meaning created by the people of the case study. Alexander's five challenges were used to investigate the de-fusion happened in the case. Again, I was quite conscious of my possible biases and their influence on my interpretation and I needed to keep going back to the transcript to ensure my interpretation was correct. There were numerous rounds of checking the transcript and the source data to ensure the meanings created were close to the intention of the interviewees. Chapter 4 is the write-up of the case study and chapters 5 to 7 are the write-up of the application of Alexander's model.

These three steps – understanding, interpreting and asserting are not linear – rather they are circular; as I need to go around the circle to ensure I reflect the meaning and intention of the participants.

3.6 ETHICAL CONSIDERATION

This is an important part of a qualitative research that involves people. I was guided by MGSM ethics approval process. Before I sat in the firm-wide cultural change meetings, I ensured a consent letter from the Firm was obtained. And when I decided using the Firm as my case study, I again obtained the approval of the Firm to ensure the Leaders understood the details of my study and the information and people that I might access. See Appendix 10 for the consent letters. The letters were reviewed and approved by the Human Research Ethics Committee of my university, the Macquarie Graduate School of Management (MGSM), Australia. I also ensured the ethics guidelines and procedures were fully complied with, and the research proposal was approved by the HR Ethics Committee of MGSM.

The key ethical issue of this research is the maintenance of the confidentiality of the Firm's records and materials, especially anything related to its clients' business or records. The access to all the events and meetings were pre-approved by the Firm's Operation Leader and the Assurance Department Leader. The records and documents obtained were for the sole purpose of my research work. The name of the Firm and individuals will be protected and would not be disclosed to the public, and are strictly for the purpose of completing this thesis.

Another key issue is the informed consent of the interviewees. All formal interviewees were given a copy of the consent letter (Appendix 11) at the invitation stage and before they accepted the invitation to participate in the interviews. The purpose of the research, their freedom to accept or reject the invitation, and the use of their comments were all explained before the interviews. They understood that they could always quit the interview at any time without giving any reason. They would be given a summary of the

research work upon request and their individual comments would not be identified in any publication or any report or presentation to the Firm. Recording was done only with their approval. They all signed the consent letter before the interviews began. For informal interviews, the purpose and details of my research was explained and approval was obtained from them in advance, but no consent letter was signed as the interviewees see it as an informal chat. The access to the data gathered including the recordings were only restricted to myself and my assistant who helped me with the data input to N'Vivo and for filing purpose.

Maintaining participants' confidentiality is always a major ethical concern of interpretive research because of the personal nature of the research. It was maintained by not mentioning their names but only mentioning their grades and offices, e.g. Associates, Managers, Beijing, Shanghai, etc.

3.7 CHAPTER SUMMARY

As the main drive of the research is to apply the Alexander framework in a cultural change program to gain insight into his framework as well as into the change management process, his cultural pragmatics framework was used as a framework in guiding the design of the interview questions, in interpreting the data and re-constructing the cultural webs of the case under research. Alexander does not provide a research process to guide me through the research, but his Strong Program paradigm is in line with the interpretive paradigm in qualitative research methodology and hence I adopted it as my research paradigm. When I explored the approaches of the interpretive paradigm, I found both the symbolic interaction and hermeneutic approaches are relevant in helping me to design the data collection methods and the data analysis processes. Symbolic interaction helps me to focus my attention on the symbols, actions and enactment that create meanings and reality of the people; hermeneutic approach provides me with a clear process in analysing the data and helped me with the reconstruction of the people's sense making process and how their meanings drive their reality. Both approaches alerted me as to the limitation of the research and the potential

90

traps that I might fall into as a researcher, and I laid down ways to address and minimise the impact of the limitations.

CHAPTER 4 THE BREAKTHROUGH DRAMA

4.1 THE DRAMA BEGINS

4.1.1 The salary saga

It was a cool late afternoon in December 2009. The setting sun shone through the window of the conference room on 33rd floor of Cheung Kong Centre in Hong Kong. On one side of the conference table sat the Chairman, and on the other side sat 25 young people in their 20s, talking fervently to the Chairman. The young people were the Senior Associates of the Hong Kong Office. It was supposed to be a 30 minutes' meeting and was now extended to more than 2 hours. The emotion was mounting when the Senior Associates tried to make the Chairman understand the unfairness of the salary cut on them; the unbelievable working hours that they had been enduring; the work pressure they were facing……..

> *"Where is the trust and the respect?"*
> – The Senior Associate asked, as quoted by the BU Leader 3, Hong Kong Office.

The Chairman came away from the meeting, thinking:

> *"I was embarrassed to be the Leader of the firm when there are such fundamental people issues."*
> – The Chairman shared his views at the Management Board meeting, as recalled by the BU Leader 3, Hong Kong Office.

The scene happened in December 2009 and marked the beginning of the Breakthrough Drama. We need to go back to October 2009 to understand the event. Due to the Global

Financial Crisis in 2008/09, the China Firm controlled its salary costs by cutting the salary cost of the Senior Associates. Instead of everyone's salary being cut by 10%, the leadership decided to take out the biggest chunk from the Senior Associates. The Senior Associates reacted violently to this decision.

> *"I know the salary will come down, but my expectation is to reduce a certain percentage, but never imagined that you come so low"*
> > − spoken by a top-rated Senior Associate, as recalled by the BU Leader 3, Hong Kong Office.

That started off the 'resignation mania' of the Senior Associates. The staff turnover rate of that grade went up to 80% in Hong Kong Office (the normal rate is 20–30%), while the overall average rate was 27.5% (the normal rate is 15–20%) in 2009/10[33]. When the Chairman heard about the Senior Associates' reaction, he decided to meet with them to explain the rationale behind the decision. However, he came out from that meeting feeling strongly that something need to be done to revive the trust and confidence of the staff.

> *"… they work so hard, but have no life, can't see friends. When I heard that, how can we* [Partners of the firm] *be proud of our Firm? We have no intention to be like this – how can we strike the balance and create an environment that our people enjoy working here?"*
> > − The Chairman recalled the incident at the Hong Kong launch event, 27 October 2010.

In April 2011, the annual Global People Survey[34] (GPS) was conducted and one of the key indicators of the Firm's engagement with its people, i.e. the People Engagement Index ('PEI%'), had dropped from 67% in April 2009 to 47% in April 2010. The GPS results were

---

[33] Data provided by HR Department of the Firm.
[34] Global People Survey is a survey administered by the Global Firm in April each year. There are about 80 statements and the staff members are asked to rate if they are favourable, neutral or unfavourable to the statements. The statements aim at measuring how people perceive various aspects of the Firm. Results are released to individual member firm around July and August time.

also presented to the board of the Global Firm. The high staff turnover percentage and the low PEI percentage were strong signals to the leadership.

In July 2010, a new Firm Leader and a new Assurance Department Leader were selected. In response to these signals, the new leadership decided to launch a Cultural Change Program, the Breakthrough Program, to boost morale and retain the staff. Preparation was made from July 2010 onwards and the Program was formally launched on 27 October 2010.

> *"…new commitments to interaction and communication are essential to keep our best people and meet the increasing complexities of our markets and respective businesses."*
>
> − extracted from the Assurance Department's Breakthrough Program booklet.

The Leaders believed that changing people's behaviours, to have better communication and interaction among the people, helped to retain staff. When talking to the Partners, they said that there were many factors causing people to leave, both external and internal. While they felt it was impossible for the Firm to address all the factors, especially the external ones, they believed they could work on those factors that were within their control, and a change in organisational culture, brought about by modifying people's behaviours, was regarded as one of the key controllable factors.

> *"It is not the silver bullet that solves all problems. It has a bigger impact than paying people higher than the market rate. It is around priority and we focus on factors that we can work on rather than factors that we cannot affect, like the external factors, the growth of China or our competitors. We can affect our behaviours and the pay."*
>
> − Assurance HR Director

In this sense, culture is seen as being shaped and moulded by other forces but, at the same time, is regarded as a tool for achieving the organisation's purpose, whether this is to cope with external challenges or requirements for internal integration. This is very similar to the managerial and integrative perspective on culture outlined by Schein (Schein, 1992). The Breakthrough Program was based on this paradigm. There was, and is, a belief that a strong culture *per se* will be positively associated with high organisational performance (Deal and Kennedy, 1982); and the improvement of organisational performance viewed as something to be achieved through planned cultural change (Wilkins and Ouchi, 1983).

4.1.2 Measurement of success

The key objective for launching the cultural change program, as expressed in the Leaders' messages in the *Breakthrough Program* launch booklet, was to improve staff morale and, thereby, retain staff. As stated by the Chairman in the booklet,

> "[The Program] *is designed to strengthen our internal communications and enhance the way we interact and communicate… recently we have lost a number of promising people. This will stop. We will keep our best people – our future depends on it. I support this* [Program].*"*

The Leaders were using two indicators to measure the success of the program. One was the People Engagement Index and the other was the Staff Turnover Ratio. These two numbers were shown at the launching event of the Program.

> "We have a problem that we have to fix.
> Low engagement with our people
> - *People engagement fell by: 15% points*
> - *CN/HK staff turnover: 31%"*
> – Extracted from the slide of the Hong Kong Day of Change Event.

The Firm Leader shared a story at the launch of the program.

"A business unit in our Firm had about 100 people… Their engagement index went up 15% last year, their revenue grew 60%, and they deliver more than their target. Their staff turnover ratio at 4% (our target is 15%). What about our staff turnover rate? Some business units have it at 30%"

– China Firm Leader, shared at the Hong Kong launch event, 27 October 2010

The same story was shared in all the Program Launch events, showed that the People Engagement Index and the Staff Turnover Ratio were used as the benchmark for success.

The People Engagement Index is defined in the Global People Survey as:

"the extent to which individuals are motivated to contribute to organisational success, and are willing to apply discretionary effort to accomplish tasks important to the achievement of organisational goals"

– extracted from the 2010 Global People Survey report.

The People Engagement Index is the average rating of responses to the following statements:

- I am proud to work at the Firm.
- I am satisfied with the Firm as a great place to work.
- I would recommend the Firm as a great place to work.
- I expect (plan) to be working at the Firm 12 months from now.

For the Global People Survey, the answers to these questions constitute:

"People Engagement Index = Pride + Satisfaction + Advocacy + Commitment".

In the first year, the Firm Leader aimed at improving the People Engagement Index back to 2009 levels. Hence, a key indicator of the success of the project is whether the Department can achieve the targeted level on the People Engagement Index.

In the second year, the target PEI percentage was set at 60% by the Department Leader:

> *"I made it very clear, if PEI is a reflection of how we are living our 'experience'* [culture]*, I look for 60% and I think it is possible. Some people asked me not to be too ambitious. I am not, and now people are talking about 60%+."*
>   − Department Leader

Shortly thereafter, in August 2010, the new Department Leader set up the Steering Committee to design and prepare the Breakthrough Program. The Committee members were made up of various Business Unit ('BU') representatives, the Firm's cultural committee representative and the HR representatives and they were supported by the Assurance HR Director and his team. The behavioural change experts from the Firm's newly acquired 'People and Change' practice were engaged to design the program and to guide them through the process. These were the key Actors of the Breakthrough Program.

From August–October 2010, the Assurance HR Director and his team conducted internal research on staff and Partners to highlight the key factors that led to the staff turnover issues, based on which behaviours needed to be changed. The preferred behaviours that the Department would like to establish were defined. The key concept for the Breakthrough Program was to 'Interact and Communicate'. To do so, individual members should live the Firm's 'Experience'[35] and be committed to removing what were defined as 'Unacceptable' behaviours.

---

[35] The Global Firm defined four behaviours that would help to build a stronger culture and they termed them as the 'Experience behaviours'. The four behaviours were: we invest in relationships, we share and collaborate, we put ourselves in other's shoes, and we enhance value. The Department adopts these four behaviours as the overall behavioural framework to further define the local version of the 'dinosaurs' and 'preferred' behaviours base on the research work did by the HR team.

Unacceptable Behaviours Dinosaur Practices	The Firm's Experience Our Culture	Experience Behaviours of Global Firm
-Avoiding responsibilities $\longrightarrow$	- Fully accountable $\longrightarrow$	-We invest in relationship
-Holding on to the old ways $\longrightarrow$	- Open to new ideas $\longrightarrow$	-We share and collaborate
-Treating people like objects $\longrightarrow$	- Respect for each other $\longrightarrow$	-We put ourselves in other's shoes
-Too busy to add value $\longrightarrow$	- Priorities to create value $\longrightarrow$	-We enhance value

The chart is drawn up based on the *Breakthrough Program* booklet.

Details of the unacceptable and preferred behaviours were mapped out and translated in Chinese. The Department Leader took great pain to ensure the words were translated appropriately and with cultural sensitivity to the Mainland staff. These behaviours were used and kept being referred to during the whole Program launch. They were established as the basis for Partners' and Managers' personal commitment for changing behaviours. They were used throughout the First Act of the Breakthrough Program.

4.2 THE BREAKTHROUGH DRAMA

Up to the completion of this thesis, the drama has been going on for more than 3 years and it is still continuing. I have been following how the drama started and the development of its plots, acts and outcomes. In the following section, I will provide an overview of what this 3-year program includes and its outcomes so far. I am using the six elements of Alexander's social performance model in helping to define the key elements and stages in the program ('set the scene'), capturing the dramatic form of how the program was performed in two Plots, three Acts and twenty three Scenes.

As a means for introducing and providing an overview of the program, each 'Stage' of the program (main 'Acts' surrounding the two major 'Plots') is broken down into separate 'Scenes', and for each scene, I have identified the actors, the audience, the script and the staging of the performance. In addition, I have added a 'chorus' for each Act within the two main plots, represented by the 'meta-theatre' commentaries (Turner, 1985) made by the actors and audience within the drama. Like a Greek 'chorus', this represents a commentary on the action that, insofar as it is communicated and discussed, affects how the audience perceives the performance and its effects. A further elaboration of these

elements, and exploration of other elements of Alexander's model ('background representation', 'means of symbolic production', and 'social power') will take place in later chapters.

4.2.1 The story, the scripts and the plots

The formal story is that the program has been established to improve staff engagement and reduce staff turnover in order to retain staff to grow the China Firm. The primary script of the drama is that it is necessary and possible to slow down staff turnover by improving staff engagement. In elaborating on how to do this, the Program has two extended secondary scripts: the first is the energising of the Leaders so that they can change their behaviour and engage the staff; the second one is for the Leaders to engage the staff so that they will stay with the Firm and help to grow the business.

As a result of having two secondary scripts, it is possible and useful to regard the Program as consisting of running with two simultaneous plots. Plot 1 is 'Energising the Leaders', while Plot 2 is 'Engaging the Staff'. These two plots, and their interrelationships, were established from the start as it was believed that the change must come from the top; the tone from the top being regarded as the key to success.

> *"Partnership culture only changes when the Leaders change themselves."*
> – Department Leader interview

We analyse the unfolding and development of the two Plots as occurring through a number of Acts and Scenes. Each Plot has three Acts and we find the Freytags model[36] :

---

[36] The names of the phases are adapted from the five stages of drama: Exposition, Rising Action, Turning Point, Falling Action and Conclusion (SCHWARTZ, D. B. 1996-2002. *Dramatic Plot Structure* [Online]. Available: http://cla.calpoly.edu/~dschwart/engl339/plot.html.) (1)Exposition: introduces characters and setting; provides basic information about relationships between characters and an initial conflict between them. (2)Rising Action: suspense builds. Characters make decisions in response to the opening conflict; these decisions complicate the action. It opens up the plot, allowing for different possibilities of resolution. (3) Turning Point: characters or circumstances change (for the worse or the better) due to an action upon which the main plot hinges. The central or focal point of the play, hence the main purpose of the action. (4) Falling Action: the unraveling of complications leads to the resolution of conflict. (5) Conclusion: celebration of a new order, new identities and a harmonious end to conflict. As the

the Exposition (the drama begins), the Rising Action (the plot thickens) and the Turning Point (the 'hinge' of the main plot), is relevant here to captures how the drama developed. We are only using Freytag's first three acts as the drama is still going on, and it has not yet reached what Freytag describes as the two subsequent acts: 'falling action' and 'resolution' (Schwartz, 1996-2002).

Within each Act, a number of activities were initiated to achieve the purposes outlined in the two scripts. Each set of activities are captured as separate scenes in the overall Breakthrough Drama. Each scene is 'labelled' in dramatic terms to capture the key dramatic themes expressed and elaborated within them. This characterisation draws on interviews and observations but, in the main, the terms are imposed by myself on the data in order to help clarify and communicate the key dramatic intent. The next page provides an overview of how the Drama unfolded.

Though I use Freytag's model, it does not mean that all change process must be restricted to five acts as it depends on each drama. In my analysis, I mapped out three acts, but it is not my intention to box the drama into the Lewin's three stages of change model[37]. Though the Breakthrough Program as designed by the Firm (the Day of Change, the Cultural Change Forum and the Reinforcement Session) has some resemblance to Lewin's three stages; in my analysis and the story that unfolded, bore no close resemblance to Lewin's model, and I expect there be more Acts as the Breakthrough Program continues.

Breakthrough Program is still continuing, I see it only at the Turning Point stage and have not yet reached the falling action or the conclusion stage.

[37] Lewin's change management model where he defined three stages of change: unfreezing, moving and refreezing .

4.2.2 The overview of the Breakthrough Drama

Plot	Act 1 – Exposition Phase (The Drama Begins)				Act 2 – Rising Action Phase (The Plot Thickens)						Act 3 – Turning Point (The Hinge of the Main Plot)					
Energising Leaders	**There Is No Alterative (Enlisting and Mobilising)**				**Who are the Naughty Boys? (Monitoring and Reproaching)**						**Just Do It! (Empowered [BU] Leaders)**					
	Scene I DoC	Scene II CCF	Scene III RS	Scene IV PIP Announcement	Scene 1 Executive committee meetings		Scene 2 Steering committee meetings		Scene 3 Informal Soft PIP		Scene 1 Executive committee meetings		Scene 2 BU Partners meetings			
	Urgency and vision	Defining commitments	Gentle reminder	Evaluation and reprimanding	Have you been a good boy?		Who is the naughty boy?		You are the naughty boy		BU Owns It		Making it happen.			
	Chorus 1: **They Mean It, But Can They Do It?**				Chorus 1: **Anything Happening?**						Chorus 1: **This is Happening**					
Engaging Staff	**The Dinosaurs are Changing**				**God is Listening and Disciples are on the Move**						**The Angels are Descending**					
	Scene 1 Webcast		Scene 2 Email		Scene 1 The Blog	Scene 2 Dialogue with Leaders	Scene 3 The Advocates Meetings	Scene 4 The public posters	Scene 5 Briefing meeting	Scene 6 The Projects Behaviours	Scene 1 The Blog	Scene 2 Dialogue with Leaders	Scene 3 M and staff meeting	Scene 4 Cluster activities	Scene 5 Operation practices and policies	Scene 6 Busy season commitment
	The drama begins		Tell us how we are doing		We care, we share, and we are here to listen. God is listening			We are committed	We will be different	We are different now	We care, we share, and we are listening. God and Angels are listening			We are changing our relationship	We are changing your lives	These are our commitments
	Chorus 1: **What Emails?**				Chorus 1: **Only Talk, Not Much Of It**						Chorus 1: **We Are Changing, But What is the Impact?**					

A more detailed overview of the Breakthrough Program is included in Appendix 12.

102

4.3 BRIEF DESCRIPTION OF THE DRAMA

4.3.1 Act 1 – the exposition phase (the drama begins)

Plot	Act 1 – Exposition Phase (The Drama Begins)			
Energising Leaders	**There Is No Alterative (Enlisting and Mobilising)**			
	Scene I DoC	Scene II CCF	Scene III RS	Scene IV PIP Announcement
	Urgency and vision	Defining commit ments	Gentle reminder	Evaluation and reprimanding
	Chorus 1: They Mean It, But Can They Do It?			
Engaging Staff	**The Dinosaurs are Changing**			
	Scene 1 Webcast		Scene 2 Email	
	The drama begins		Tell us how we are doing	
	Chorus 1: What Emails?			

Figure 4.1 Act 1 – the exposition phase (the drama begins)

This Act covered mainly the launch of the program from October 2010 to early January 2011, a three-month period. This is the traditional low season in the public accounting firms. It is the time when people are less busy and the season when people take annual leave and go on training.

Plot 1 Energising Leaders

1. Key Actors and Audience

The key actors were the leadership including the Chairman of the Asian Cluster Firms, the China Firm Leader, the Assurance Department Leader, the Assurance HR Director, the Business Unit Leaders and a selected group of People Partners and Senior Managers. A team of change experts from the People and Change Practice was called in to help design the overall change process and to support the leadership in launching it. The team leader of the change experts was the key designer of the Breakthrough Program, he was an "expert" of cultural change and the Breakthrough program (Act 1), was basically using his model. His team was acted as co-facilitators during Scene 2 and coaches to the Business Unit Leaders in Scene 1.

103

The audience is all the People Partners, the Operations Partners, the Cluster Leaders and the Project Leaders (front line Partners and the Managers). The key is to mobilise these Leaders to bring change to the working environment of the Associates.

2. **The Script – "There is no alternative"**

This Act saw the launch of the Breakthrough Program. This was the exposition phase where the key actors and plots were introduced. The objective was to enlist and mobilise the Leaders so that they were ready to make changes in their behaviours, and there was a strong signal that the change is not optional and there was no alternative.

3. **The Scenes**

There were four key scenes representing four key elements in the first Act of the Energising Leaders plot within the Breakthrough Program. They are:

- Day of Change Event ('DoC')
- Culture Change Forum ('CCF')
- Reinforcement Session ('RS')
- Performance Improvement Process ('PIP')

Scene 1 – Day of Change ('DoC') – 'Urgency and Vision'

The whole program was kicked off by the Day of Change in Hong Kong on 27 October 2010. The Firm Leader, the Department Leader and the Chairman were the key presenters and they were supported by the local Business Unit Leaders. Nearly all Hong Kong Partners and Managers were there as attendance was compulsory. They all gathered in a big ball room of a five-star hotel. The name of the event 'Day of Change' signified it as the day when change began. The focus was to explain the rationale behind the change program and to elaborate the content of the program, to

enlist and mobilise the Partners and Managers to change their behaviours so as to create a better working environment for the staff. The main script is to bring out the urgency and the vision of the change. The same event was repeated in Beijing, Shanghai and Shenzhen in early November. The total attendance rate was 90% (267) for Partners and 93% (1,103) for Managers.

Scene 2 – Culture Change Forums ('CCF') – 'Defining Personal Commitments'

The Day of Change was immediately followed by the CCF, which were a series of small group (restricted to maximum 15 people) 6-hour workshop held in the Training Centre of the Firm in four key cities in China: Beijing, Hong Kong, Shanghai and Shenzhen. This time, Partners and Managers were in different workshops. For the Partners workshop, a change consultant and a BU Leader or People Partner facilitated each workshop; and for the Managers workshops, a People Partner or Cluster Leader and an Experienced Senior Manager facilitated each workshop. Attendance was again compulsory. The key focus was on the behaviours they personally could change in order to make a difference to the working environment for the staff. They defined and drafted their commitments to behaviour change on a commitment statement. The statements were collected at the end of the workshops to be reviewed and typed up by the HR Team. The typed version was returned to them a week later. The Partners and Managers were encouraged to share their commitment statements with their project team members and to share them with the people in their business unit by putting it up on the wall or outside their room.

Figure 4.2 A copy of the Personal Commitment Statement

There were 104 sessions run in Hong Kong (36 sessions), Beijing (31 sessions), Shanghai (26 sessions) and Shenzhen (11 sessions). Out of the 104 sessions, 18 were for Partners and 86 were for Managers. The attendance rate was 99% and there were only 9 people who did not go through the workshop.

Scene 3 – Reinforcement Session ('RS') – 'Gentle Reminder'

A month after the CCF, a 2-hour RS was held for the same group of people as the CCF with the same facilitators. The session started with a review of what have been achieved in the past month and the challenges they experienced. It ended with suggestions to overcome the challenges and what they need to do in the coming peak season. The main purpose was to act as a gentle reminder to the Partners and Managers that they had committed to behavioural change. It also aimed at preparing them for the peak season where they would be under time and work pressure. Again, 104 sessions were held and the attendance rate was 99%.

106

Scene 4 – Performance Improvement Process ('PIP') – 'Evaluation and Reprimanding'

> *"Anyone **not committed** to making significant improvements to their own and their team's behaviours will be placed on the Performance Improvement Process (PIP)."*
>
> – Extracted from the slides of the Hong Kong Day of Change event,
> 27 October 2010

PIP was the consequence of not changing behaviours. It was the evaluation and reprimanding mechanism, the stick that was held in front of the audience to 'encourage' them to comply, the signal that there is no alternative. PIP was announced at the DoC as well as explained in CCF. Partners and Managers were warned that if they were placed on PIP, they needed to develop a personal behaviour improvement plan and go through the behaviour coaching with the Department Leadership (for Partners) and with the People Partner (for Managers). Their performance would be reviewed in 6 weeks' time. If there was still no improvement, the improvement plan would be reviewed, potential sanctions would be discussed and performance would be reviewed again in 6 weeks' time. If unsatisfactory improvement was made after the second round, warnings and sanctions would be issued to the offenders. The PIP caused some concerns amongst the Managers. As shared by one of the People Partners, Managers kept asking questions about the PIP during the CCF and some of them acted because: "…*they did not want to be sent to the PIP" – People Partner 7, Hong Kong office.*

Scene 1 to 4 were mainly designed by the change experts from the People and Change practice. The process was the same process they used for their clients and they see the Assurance Department as one of their clients and fee was charged based on their time spent. The materials used, like the Breakthrough booklet, the content of the commitment statements and details of the acceptable behaviours and PwC experience were crafted by the Department's leadership.

4. **Chorus one – What did the audience say?**

"They mean it, but can they do it?"

Act 1 aimed at mobilising the Partners and Managers to change their behaviours. Its effectiveness was reflected by whether the audience (Partner and Managers) believed in it and were ready to change. Here we have the same script and performance covering all Partners and Managers of all offices; but the responses from such large groups of audience were not the same. There were both positive and negative comments. Some were positive about the change program after the DoC and CCF; some still had doubts and questioned the purposes.

However, certain main trends did come up from the interviews.

a. Acceptable and unacceptable behaviours were defined.

Partners and Managers felt that the events helped to define what should be acceptable behaviours and what the dinosaur's behaviours were that the whole firm should change.

> *"Now that we have a clear idea of what are not acceptable behaviours."*
> – Managers Group 5, Hong Kong Office

> *"The CCF* [Culture Change Forum] *defined which behaviours are acceptable and which are not. It raises everyone's awareness of it. The bad behaviours may not be changed in the short term, but they know how to identify it. At least, there is a common and consistent understanding that it is unacceptable to scold people. In the past, no one defined it and they endured it because it was in their personality. It is an advantage now."*
> – People Partner 9, Hong Kong Office

b. The Leadership mean it.

The DoC and the CCF impressed most people due to the vast effort made and the resources invested. These were symbols of seriousness of the leadership on the program.

> *"What made me feel they are serious because all the Leaders were there, and to gather all the Partners there was no easy task. Then we booked a big venue, spent so much money, it seldom happened apart from Partners' conference and shareholders meeting."*
> – BU Leader 4, Guangzhou Office

> *"First of all, it was compulsory and all Partners and Managers were gathered in one place for the "brain-washing" conference. And everyone attended two small group discussions. This was ever the first time for culturally-related matters. There was a strong message that the Firm was serious about it…The Breakthrough* [Program] *was so outstanding because of the big conference and the banner was clear."*
> – Partner 1, Beijing Office

c. Can the Leadership do it?

But at the same time, people were sceptical as to whether change was really possible. There was a perception that the issues were caused by the external environment, and there was a feeling of helplessness over what they could do.

"But we are uncertain. Even if we are asked to write the commitments, there is still uncertainty if we can achieve them. The uncertainty is because in this industry, clients' commitments and tight deadlines are most important. For example, most of us would say that at the weekend it is better not to call the staff and ask them to come back to work. However, can we do it? I have uncertainty about this, especially in peak season…"

> – Managers Group 6, Hong Kong Office

There was doubt as to whether the Department Leader could make all Partners change, especially the senior Partners who had been enjoying a great degree of autonomy.

"Here all are Partners; no one will come out and tell others that they cannot behave in certain ways. We have some Partners who are quite a character, however, who dares to say anything to them?"

> – Managers Group 2, Shanghai Office

Plot 2 – Engaging the staff

1. The actors and audience

This is the Plot when the Leadership informs the Associates of the program and its purpose. They did so through two channels: a webcast and an email.

The actors were mainly the Department Leader who was supported by the BU Leaders at the webcast. The change experts played no role in this plot except advised the Leadership to set up a hotline for the associates' feedback. The audience is all the Senior and Junior Associates.

2. The Script – "the dinosaurs are changing"

The Script of this Act 1 for engaging people was to let the Associates know that the "dinosaurs are changing", and invite the Associates to be part of this change by asking questions and providing suggestions and feedback on addressing any weaknesses within the Firm.

3. Two Scenes

Scene 1 – The Dialogue with Leaders on Webcast – "the drama begins"

A 1.5-hour sharing session with the Department Leader and some of the Business Unit Leaders was held in early December 2010 in Hong Kong and then in Beijing. The Department Leader explained the details of the Breakthrough Program using the same slides as the Day of Change. Similar presentation was made with more emphasis on how the Breakthrough Program added value to the staff's career development, and the importance of the staff providing feedback to the Partners and Managers.

It was not a face-to-face event, but was supposed to be a webcast so that staff could log on and view the session wherever they were. Unfortunately, due to the bandwidth issue, only 1–2 hours before the event the Leaders learned that the webcast could not be done and staff were asked to go back to the office to view the event. Because of this unpredictable technological issue, not many people could be arranged to go back to the office and hence the attendance rate was very low. The session was made as a video for people to watch afterwards.

> *"The first dialogue was in Kwun Tong, for the staff to communicate. I thought it was supposed to be a webcast and then I was told an hour or two before that the technology was not working and it became a Video Conference (VC). The senior was asked to go to a room and looked at the VC. This is to show you how difficult*

all these are. It was a low turnout and only a handful of seniors came and there was no dialogue and there was only a prepared list of questions."

– BU Leader 3, Hong Kong Office

Scene 2 – Email from the Department Leader to all Staff – "Tell us how we are doing"

Another communication was through direct email from the Department Leader to all staff to explain the reasons and details of the program in mid-December. It was cc'd to all Managers and Partners. As the Dialogue with Leaders Session could only be accessed by a limited number of people, the Department Leader emailed to all staff to explain again the purpose of the Breakthrough Program, invited them to watch the Dialogue with Leaders video and informed them that the Breakthrough Blog would be launched soon. They also invited them to help monitoring the progress of the Breakthrough Program.

4. ***Chorus 1 – What did the audience say?***

"What email?"

When we interviewed the staff, we noted that people did not pay attention to the emails. The real challenge for them is the timing; as their peak season started and they did not pay attention to matters that were not related to their audit projects. There is also a language issue as the communication from Leadership is mainly in English first. Hence, they did not pay much attention to the change program until much later. Even for those who read the email, their knowledge of the change program was very fragmented.

"We have been very busy and we are working offsite and VPN [Virtual Private Network] is not convenient, so we only focus on emails that are relevant directly to us and do not pay attention to others."

– Associates Group 6, Shenzhen Office

"It is easy to skip and ignore emails."

     −   Associates Group 5, Guangzhou Office

"It is because the email is in English. People usually ignore it, so they wouldn't understand the system. If you use Chinese to introduce a new thing to us, it is easier for us to accept it."

     −   Associates Group 3, Shanghai Office

4.3.2 Act 2 – rising action phase (the plot thickens)

Plot	Act 2 – Rising Action Phase (The Plot Thickens)					
Energising Leaders	**Who are the Naughty Boys? (Monitoring and Reproaching)**					
	Scene 1 Executive committee meetings		Scene 2 Steering committee meetings		Scene 3 Informal Soft PIP	
	Have you been a good boy?		Who is the naughty boy?		You are the naughty boy	
	Chorus 1: Anything Happening?					
Engaging Staff	**God is Listening and Disciples are on the Move**					
	Scene 1 The Blog	Scene 2 Dialogue with Leaders	Scene 3 The Advocates Meetings	Scene 4 The public posters	Scene 5 Briefing meeting	Scene 6 The Projects Behaviours
	We care, we share, and we are here to listen. God is listening			We are committed	We will be different	We are different now
	Chorus 1: Only Talk, Not Much Of It					

Figure 4.3 Act 2 – rising action phase (the plot thickens)

This Act lasted for 6 months from January–June 2011. This was the peak season of the year as it is the time right after the fiscal year end for most companies and when the audit work starts. For Mainland Chinese companies, the tax deadline is set on 30 April each year and all companies need to submit their report to the government by 30 April, meaning that all the audit work need to be completed between January and April each year. For Hong Kong companies, the fiscal year end for most companies is either on 31 December or 31 March, and for listed companies, their results need to be announced not later than 2 months after their year end. Hence, their busy season

also falls into the period of January to June each year. This is the period when all the long hours and work pressure happens. This is also the time when Managers and Associates spend most of their time at clients' offices and seldom can they go back to the office.

Plot 1 – Energising Leaders

1. *The Actors and Audience*

   The key actors were the Department Leader, the Steering Committee members, and the HR Support team. Only the team leader of the behavioural change expert continued to sit on the steering committee to provide advice where necessary. The audience was all the Partners and Managers of the Department.

2. *The Script – "Who are the naughty boys?"*

   The drama continues with the focus on monitoring the performance of the Partners and Managers through the implementation of the Performance Improvement Process (PIP).

3. *The Scenes*

   Scene 1 – Executive Committee Meetings (routine senior leadership meetings) – "Have you been a good boy?"

   The Department Leader made the Breakthrough Program a standing agenda item of the Executive Committee Meetings[38]. The focus was to reinforce the message of the Breakthrough Program and to monitor the progress of the Partners and Managers. However, due to the short time period and the fact that the Partners and Managers

---

[38] The Executive Committee is the decision-making body of the Assurance Department and is made up of the Business Unit Leaders and the Department-wide Operations and Finance Partners.

were busy working on audit projects, the focus was more on reinforcing the message and giving pressure for people to act.

Scene 2 – Steering Committee (set up especially for the Breakthrough Program) meetings – "Who are the naughty boys?"

The key focus of the Steering Committee meetings in Act 2 was the evaluation of the commitment statements of the Partners and Managers and deciding on who should be put on the Performance Improvement Process ('PIP').

In January 2011, immediately after the commitment statements were typed up and sent back to the Partners and Managers, each of the 1,400+ personal commitments were reviewed and assessed by the HR Support Team for how 'SMART' they were.

Among the 254 Partners' commitments, the 'weak' personal commitments together with the respective Partners' performance at the CCF were categorised into the following four categories:

Need support – follow up and watch carefully (31)

Need support – follow up and not strong enough (24)

Positive – possible role model or success (46)

No outcome / neutral at this stage (153).

(Extracted from meeting notes of the steering committee held on 14 February 2011)

It was agreed by the Steering Committee of the Breakthrough Program that they followed up on the 31 Partners who 'need support'. According to the Change Expert, the 31 Partners should have gone through the formal process of the Performance Improvement Process.

> *"The initial PIP meeting will be a formal discussion rather than a friendly*
> *conversation. It is like a formal warning. There will be 2–3 people in that meeting*
> *and agreed a program for behaviour change. If the person rejects this, they will go*

115

to the final meeting with the Chairman. If the person said they will do something, we monitor their behaviours and if they have not changed, we put them back to the process."

– Change Expert, shared in the Steering Committee meeting on 14 February 2011

The BU Leaders were told by the Department Leader to talk to those Partners who were identified as "need support" within their BU, by mid-March 2011.

Scene 3 – Informal Soft PIP – "You are the naughty boy…"

A Pre-PIP conversation was arranged between the Business Unit Leaders and the 31 Partners. It was called Pre-PIP as the Department Leader did not want to implement the formal PIP process yet. It is considered as 'Pre' so that it is positioned as a support rather than the original planned sanction to the Partners.

"We are only in the pre-PIP process. It is not a black list. We hope to return 80% or more people in this process."

– Department Leader, said in the Steering Committee meeting on
14 February 2011

A suggested conversation guide was developed to facilitate the BU Leaders to hold the discussion with the 31 Partners. The conversation aimed at reviewing what the Partners had done so far and what areas the person should do more and spelt out further action points to focus the person in making personal change. The experience of these pre-PIP conversations was shared at the March 2011 Steering Committee meeting.

After the pre-PIP conversation, a number of people were identified as needing additional help. There was a second round of discussion in May 2011 and about 2–3 Partners were identified as Partners who needed more work. However, no more concrete steps were taken after this meeting.

116

There was a discussion on whether the program should be extended to the Managers; and the Department Leader decided against it.

"If you cannot get the Partners on board, it is difficult to get the Managers; let's focus on the Partners first."

> – Department Leader, spoken at the May 2011 Steering Committee Meeting

Hence, the Pre-PIP was only implemented to the Partners and not to the Managers. Also, because the Pre-PIP conversation was made off stage and never made public; other Partners and Managers were not aware of it. It appeared that no monitoring was made in this period. The formal PIP was never implemented.

4. ***Chorus one – What did the audience say?***

"Anything happening?"

This is the Monitoring and Reproaching Act aiming at pushing Partners and Managers to perform at the project level. However, the Partners and Managers were telling us that there was a lack of monitoring mechanism and follow up work.

"It seems that things have been quiet down for a while; there is no monitoring mechanism."

> – People Partner 3, Beijing Office

"Cannot see any mechanism to monitor or evaluate the performance on this. I believe it will happen at Partners' level, but not sure how to do so in grades below."

> – Partner 6, Guangzhou Office

"I wonder what the measures are other than putting the statement on my window and making it personal. I don't see the measurement yet. It is not obvious what measurement and monitoring and reflection are there."

> – Partner 2, Shanghai Office

The monitoring focused on the 31 Partners and could only be visible to the 31 Partners and the BU Leaders who were responsible for the pre-PIP conversations.

Plot 2 – Engaging Staff

1. *The Actors and Audience*

   There were two key performances happening at the same time in engaging staff. One was on the department level and one on the project level. The key audiences are the Senior and Junior Associates. The actors on the department level performance were mainly the Department Leader supported by the BU Leaders and the HR team; while on the project level they were the project Partners and Managers.

2. *The Script – "God is listening and disciples are on the move"*

   There were two foci – one was establishing direct communication channels between the Associates and the Department Leader; the other was for the Project Leaders, both the Partners and Managers, to live up to their commitments meaning that they should be demonstrating behavioural changes when interacting with the audit project team.

3. *The Scenes*

   Scenes 1 – 3 – the Blog, the Dialogue with Leader and the Advocates' Meeting – "God is listening"

   > *"People. We always talk about how you need to invest in relationships and stand in each other shoes. That is why we have a dialogue, it is about communication. Clearly one thing we did not do enough of (i.e. communication). We need to encourage this Firm to have open and honest communication. That is, how you can put yourselves in each other shoes. That is, how you invest in relationship. That is, you allow the time to invest in communication and interaction."*
   > – Department Leader

The Department Leader regarded communication channels as crucial, and pushed for setting up new channels to facilitate bottom-up feedback and top-down response and influence. As the target audiences were mainly the Associates and Senior Associates, who were regarded as Generation Y, the Department Leader decided to make use of technology and the intranet.

Scene 1 – The Breakthrough Blog – "We share and we listen"

In pursuit of this agenda, the HR team and steering committee worked closely with the Firm's IT department and a Breakthrough Blog was developed and launched in February 2011. The Blog aimed, and aims, at being the platform to share the Leaders' messages with the staff, and for staff to ask questions and comment on the Program, the Firm's policies and any operational issues.

Through this communication channel, the Associates were encouraged to be the 'internal auditors' of the Breakthrough Program. Associates were encouraged to raise issues on the Blog as well as through confidential email or calls.

The Department Leader made a point of providing regular responses to staff questions on the Blog. A team was set up to manage the Blog and keep it current. Questions were addressed by the Department Leader and BU Leaders, with a support team helping the Leaders to short list the important questions, draft their replies and keep track of the visits and hit rates of the Blog. The visits to the Blog started slowly as people were still not sure what it was. This was accompanied by messages from the Leader to encourage people to visit it. After some promotion of the Blog, the visits went up to over 14,000 over mid-May to mid-June 2011[39].

---

[39] The data were extracted from the minutes of the Steering Committee. The hit rates include repeat visits rather than unique users.

Scene 2 – Dialogue with Leaders Sessions – "We share and we listen"

These sessions started as webcast session in December 2010 which turned out to be unsuccessful. They became face-to-face question and answer sessions between the Leaders and the staff; and there were about 1.5-hour sessions held every 6 months from April 2011 onwards. Each time, they were held in three offices, namely Hong Kong (Southern China), Beijing (Northern China) and Shanghai (Central China). People from other offices in the related region participated in the session through video conferencing.

The main purposes of the sessions were for the Leaders to share some of the latest development of the Firm and for the Leaders to learn about the staff's issues and concerns and try to address them. These sessions were held in the conference room of the three offices and they could only accommodate about 100–120 people (out of 1,800 people) each time for each office. People could sign up to attend. However, due to the fact that many people were booked on projects and worked at clients' offices, they were reluctant to come back. Quite often, the operations team of each business unit needed to book people to attend the sessions.

Scene 3 – Advocates Group Meetings – "We share and we listen"

Advocates group meetings with the Department Leader were also established to facilitate communication between the leadership and staff. An advocates group was formed right after the Launch of the Breakthrough Program. Two advocates were identified from each BU to form a group that met with the Department Leader and the HR team to share their views on the Program during this Phase. About two meetings were held during this period and the main purpose of the meeting was for the Advocates to share their observations on the progress of the change program in their BU and provided suggestions to the Department Leader on further work required[40].

---

[40] As advised by the HR Senior Manager

Main Script – "God is listening"

These are regarded as the direct communication channels between the Department Leader and the Associates. The script is "we care, we share and we are listening". These are real breakthrough mechanisms, as previously there had never been such direct access available to the Department Leader by the Associates. One Hong Kong Partner described them as: "the direct channel to heaven".

Scene 4 to 6 – At the project level

The performance now shifted to the project level where the actors were now the Project Leaders, i.e. frontline Partners and Managers, instead of the Department Leader or the BU Leader. The stage was moved from the office to the clients' offices. The actors were expected to change their behaviours and act on their commitments. The Associates remain as the audience. The key script of the Scenes was to convince the audience that the Partners and Managers were committed to change and they were different now.

Scene 4 – The public posters – "We are committed"

The Partners and Managers were encouraged to post their commitment statements for the Associates to view. All BU Leaders' commitment statements were posted on the Breakthrough Blog. That served as a symbolic declaration of commitment to change; it also informed the Associates of the promises made by the Partners and Managers, so that the Associates helped to monitor their progress and provided feedback accordingly. Some posted the statements on the wall of or outside their room; Managers posted it on their work station. However, it was not compulsory and it depended on each individual Partner and Manager to choose whether to do it or not.

Scene 5 – Audit briefing meeting – "We will be different"

The frontline Partners and Managers were expected to focus on the people agenda by sharing their personal commitments with their teams and creating a positive working environment for the Associates and Senior Associates. It is the work practice for every audit project to start with a team briefing meeting. The Department Leader requested all the briefing meetings should include the Breakthrough Program sharing as a standing agenda item; and it was included in the meeting template which is part of the audit official stationery. Examples for the matters to be discussed under the Breakthrough Program agenda are:

- Partners and Managers to share their commitment statements with the team;
- any people matters that the team need to pay attention to, e.g. other commitment of, the staff, e.g. annual leave, study leave, etc., during the project period;
- coaching of the staff and communication platform; and
- other people issues the staff and Partner need to pay attention to, etc.

Scene 6 – The project's behaviours – "We are different"

Partners and Managers were expected to carry out their behavioural changes as stated on their commitment statements. As they were all personal commitments, their actions would vary according to the individuals. The actions could be for the Partner or Manager to spend more time at clients' office to discuss audit issues with the team, to provide more coaching to the staff, to avoid calling the staff during weekend, to review the audit work in a more timely manner, to be more patient when discussing issues with the audit team, etc.

If the Partners and Managers had shared their commitment statements with their audit team, the team members would help to evaluate if the Partners and Managers were delivering their commitments and provide them with feedback accordingly.

All of the above activities were aimed at encouraging more communication and interaction between the Partners, Managers and staff so that a positive working environment could be created for the Associates and Senior Associates.

4. *Chorus 1 – "What did the audience say?"*

"Only talk, not much of it."

To assess whether the project Leaders had been energised to live up to their commitment, we shall see if they took any actions in Plot 2. There are two steps here; one is whether the project Leaders thought that they had taken actions; and second whether the Associates perceived by that they had taken actions.

We interviewed both project Leaders and the Associates and found mixed views here. There were some Partners and Managers who observed changes in certain individual Partners, but there were also many who observed no changes in the daily operations.

The evidence of change was described as follows:

"For engagement, Partners are willing to have face-to-face kick off meetings so as to know the staff. They show more interest in the team members. They ask for their background information."
- Managers Group 3, Guangzhou Office

"I notice that now Partners care more about the staff. In the past, they only focused on clients work and less on the people side. Now I can see there is a difference and people focus more on communication."
- Managers Group 1, Beijing Office

"There was a Partner I did not work with, but he has a reputation for being very petty and detailed. I read his goals and noted that he is quite conscious of this

point and at least he is making effort to improve. Behaviour-wise, he shows more
patience."

       – Partner 4, Shanghai Office

"Apart from the working meetings that focus on work and task, I spend at least
30% or more time in understanding our people. We need them to bring value to
the table… There is a big change for me on this in this year. I spent more time for
Managers and promising Seniors. I don't just talk about their job and assignments,
but more about their personal agenda."

       – Partner 5, Shanghai Office

At the same time, there were views saying that nothing much has changed in the
daily operation.

"I don't see any significant change, it is the same. I do not find much difference in
the project. Our project is already quite good and we have very good relationship,
so not much difference."

       – Associates Group 2, Beijing Office

"Actually, Managers have treated us very well. We didn't notice many changes
after the launch of the program."

       – Associates Group 5, Guangzhou Office

"Some Partners have signed the commitment statement and stick it on the room
to show their commitment. But it seems no action is taken."

       – Associates Group 7, Hong Kong Office

"Partners and Managers stick their commitments on the wall. Partners keep their
door open. But I don't know if there is any effective result. As a Senior Manager, I
don't find there is much change."

       – Managers Group 3, Guangzhou Office

124

"I don't feel or see much change in the audit field. People treat this as a campaign and it will die down after a while. It would not be routine for people to continue to do it. There is not much encouragement for people to continue doing it. Not much measurement and monitoring process, and not clear."

  – Partner 3, Shanghai Office

It seems that the Managers saw more changes in individual Partners; while the Associates did not notice much impact in their daily operation. It may indicate either the majority of Partners and Managers did not change their behaviours; or as mentioned by the Associates, the change in behaviours did not impact their working conditions, or it was not perceived that there was an impact on their working conditions.

A more quantitative measurement was gained in April 2011. The Global People Survey ('GPI') was conducted in April 2011 and the results were released in July 2011. It was the first measurement of success after the launch of the Breakthrough Program in October 2010. The People Engagement Index ('PEI') of the Department only marginally increased from 47% in 2010 to 50% in 2011 despite the effort made; while the staff turnover rate dropped from 27.5% in 2010 to 24.6% in 2011. It seems that the impact was not significant after the first two Acts of the change program.

4.3.3 Act 3 – turning point phase (the hinge of the main plot)

We defined Act 3 as from July 2011 onwards and it is still going on up to the time of completing our research work. Based on the experience of the first nine months of the change program, the change process as advised by the Change Expert was completed but as discussed earlier, the impact is not obvious. The Department Leader decided that the Business Units should take on more ownership in driving change in their respective business unit.

Act 3 – Turning Point (The Hinge of the Main Plot)					

Energising Leaders

Just Do It! (Empowered [BU] Leaders)					
Scene 1 Executive committee meetings			Scene 2 BU partners meetings		
BU Owns It			Making it happen.		
Chorus 1: This is Happening					

Engaging Staff

The Angels are Descending					
Scene 1 The Blog	Scene 2 Dialogue with Leaders	Scene 3 M and staff meeting	Scene 4 Cluster activities	Scene 5 Operation practices and policies	Scene 6 Busy season commitment
We care, we share, and we are listening. God and Angels are listening			We are changing our relationship	We are changing your lives	These are our commitments
Chorus 1: We Are Changing, But What is the Impact?					

Figure 4.4 Act 3 – turning point (the hinge of the main plot)

Plot 1 "Energising Partners"

1. The Actors and Audience

The focus of this Act is on cascading the work to the BU level and empowering the BU Leaders to drive the change. Though the Department Leader has always been the active player, he asked the BU Leaders to take the centre stage in energising the Project Leaders. We did notice that after the launch of the Breakthrough Program in Act 1, nearly all the BU Leaders who we interviewed claimed that the change was necessary and the Breakthrough Program helped to focus management on the people issues. Hence, when we come to Act 3, they did not seem to have any trouble in enlisting BU Leaders and they were the willing actors. In Act 3, the change experts no longer had any role in the process.

There was also a change in terms of the team of actors. The Managers were regarded as part of the project leadership and they were included in driving the change in Act 1

and 2. However, it was noted that they had not done much and they tended to take a 'wait and see' attitude as described by one of the People Partners. In Act 3, the Department leadership shifted the Managers' role from actors back to audience.

2. **The Script – "Just do it, empowered BU Leaders"**

In Act 2, the focus was on sharing information. In Act 3, there has been a shift of emphasis from the Department level to the BU level. Moreover, it is now the BU Leaders who are held accountable for the progress of the Breakthrough Program, as well as overall BU performance.

3. **The Scenes**

Scene 1 Executive Committee Meetings – "BUs own it"

The Department Leader is the chairperson of the Executive Committee Meeting and in Act 2 he had already included the change program as the standing agenda item of the meeting. In Act 3, the focus of the Executive Committee Meeting is to monitor the performance of each Business Unit.

> *"The key is the implementation. I can push from the top but it must be down to the business unit and engagement* [project] *level, otherwise, it would not happen. The key is the implementation. One thing I said is down to the BU. At the executive* [committee] *level, each BU has its commitment on how they bring it to the next level. How do I know? Each month, a BU Leader will come out to explain their plan and actions. I hold them accountable. Overall how do I measure? It is simple, I use the PEI, the upward feedback, and the Business Units are held accountable for the results."*
> – Department Leader

The Department Leader gave a target of achieving 60% of the People Engagement Index in April 2012 to all BU Leaders. Each BU Leader took turn in the meeting to report their plan, their progress and results in achieving the target. They were not only subject to the Department Leader's monitoring but also to peer scrutiny.

Scene 2 BU Partners Meeting – "Making it happen"

The work of the Breakthrough Program was then cascaded to the Project Partners through the BU Partners meeting. Each BU has its own all Partners meeting and the Breakthrough Program had been a regular agenda item on the BU Partners meeting. Also the commitment statements and the upward feedback report were linked to the Partners' performance management mechanism to be reviewed by the BU Leaders. The BU Leaders also ensured all Partners updated their commitment statement to be put on the Breakthrough Blog, so that all staff could view them and could help monitor the Partners' performance.

Apart from the BU Partners meeting, there were also the People Partners meetings for some offices to ensure information was cascaded down to the People and Operations Partners so that all effort could be made to support the program.

4. ***Chorus 1 – " What did the audience say?"***

   "This is happening."

Most BU Leaders had already bought in to the concept and the need for the change in Act 1 and 2. During this Act, however, they were given 'centre stage', as both a source of communication and monitoring, and as the Leaders with direct and strict accountability for delivering a performance outcome (in the People Engagement Index, in particular).

"What is impactful comes down to the BU and Clusters and how you co-ordinate and execute… It goes to BU to push for the change in culture."

  – BU Leader 2, Hong Kong Office

"It can only do it through business units and Cluster level."

  – BU Leader 4, Guangzhou Office

Plot 2 Engaging Staff

1. *The actors and audience*

   Though the Department Leader still leads and drives the Blog and the Dialogue with Leaders, he has taken a more supportive role or a moderator role. The key actors are now the BU Leaders, the People Partners and the BU Operations Team. The audience is now the Associates and the Managers.

2. *The Script – "the angels are descending"*

   The Script is similar to Act 2, however, the key driver is the BU Leaders (the angels). The commitment to change has shifted from individual Partner and Manager level to BU level.

3. *Six Scenes of Act 3*

   There are six key activities in Act 3, and we called them six scenes. Scenes 1 to 2 were driven by the Department Leader while Scenes 3 to 6 were driven by the BU Leaders.

Scene 1 and 2 – The Blog and the Dialogue with Leaders – "God and angels are listening"

Scenes 1 and 2 are same as Act 2; the Blog and the Dialogue with Leaders continued in Act 3. The emphasis continued to be on direct communication between the leadership and the staff with a few changes:

a. Stronger presence of BU Leaders

    There has been a stronger presence of the BU Leaders in both the Blog and the Dialogue sessions. Apart from the BU Leaders answering the questions raised by the staff, they also take turns to write on the Blog on how they drove changes in their respective BU. The BU Leaders were the key speakers at the Dialogue with Leaders especially in answering questions raised by the staff. The Department Leader acted more as the moderator.

b. Managers became audience

    As mentioned before, there is Dialogue with Leaders Managers' sessions so that the Managers can also raise questions to and share views with the leadership.

c. More interaction and less one-way communication in the Dialogue with Leaders

    The Department Leader has been encouraging more time for 'questions and answers' during Dialogue with Leaders. He emphasised cutting down the information, given time, but leaving more time for questions and for interaction between the staff and the Leaders.

d. The Department Leader also holds breakfast meetings with Managers and Senior Associates to hear their views on their work and the operation of the Department. The main focus is to strengthen the communication channel in an informal way. He invited 10–12 Managers or Senior Associates to breakfast when he is in town and can afford the time. Since he needs to fly around the offices, such breakfast meetings were irregular and each time could only allow for a small group of people attending.

Scenes 3 to 6 are mainly driven by the BU Leaders and the key script is changing the lives of the Associates and manages by changing the work conditions within the business units.

Scene 3 Managers and Associates Meeting at BU level – "We are listening"

There were BU meetings (attended by Partners, Managers and staff), Managers' meetings, or focus group meetings with the Associates and Senior Associates over the non-peak season (normally is the second half of the year) so that the policies or actions of the Firm or the BU could be explained and feedback and comments from the Managers and staff could be obtained.

Scene 4 Cluster Activities – "We are changing our relationship"

As mentioned earlier, for large offices, like Beijing, Hong Kong, etc., each BU has more than 400 people and the BUs are further broken down into Clusters which are headed by a Cluster Leader (a young Partner) and Cluster Drivers (Senior Managers). The Cluster arrangement is for better people management and this arrangement was fully rolled out in July 2011 in all offices.

> *"It is good because Clusters do not look at P&L* [profit and loss]*; it focuses on people."*
>> – Department Leader

In addition to BU-level communication meetings, therefore, there were social activities organised by the Cluster Leaders and Drivers aimed at strengthening the personal relationship among the Partners, Managers and Associates of the Cluster. Social activities included barbeque nights, visits to Disney Land, Friday night drinks or happy hours, and treasure hunts in the city shopping district, etc. Some Clusters made it a monthly event over the non-peak season or a quarterly event. Having the Partners, Managers and Associates coming together in a social set up helped to build

relationship among them and facilitated future communication and interaction at the workplace. Also the small size of the Clusters (about 60–100 people in a Cluster) made it easier for communication and personal interaction.

Scene 5 – People-focused Operation Practice and Policies – "We are changing your lives"

There are also operational actions taken by the BU People Partner and Operations Team to ensure the daily operation focused more on people's needs. For example, actions taken are:

a. Bringing the HR people to the audit teams at clients' offices to listen to their needs because the teams were tied down at clients' offices and could not go back to the office (Beijing Office BU–FS Group)

> *"Our engagements are big and our staff will stay with the clients for the whole year. Hence, this year, we take our HR staff to the big engagement teams and let them hear their comments."*
>   – People Partner 2, Beijing Office

b. Allowing the staff to choose their own counsellors, whereas in the past the counsellors were assigned to the staff (Shanghai Office BU–CIP Group) – People Partner 4, Shanghai Office

c. Consider the staff's response when considering salary increment in 2011 (Hong Kong all BUs)

"At least, when cutting the (salary) grid or deciding on the change of (salary) grid, leadership will include the people element more in their mindset. I really note the mindset change in these years. It is good… We have a people agenda in every Partner meeting. In the past, they looked at figures and business opportunities. Now they include the people element."

– People Partner 9, Hong Kong Office

d. More relaxed processes of requesting a doctor's certificate when staff apply for sick leave. (Guangzhou office)

"In the past, application for leave was rather cold-blooded. For applying for sick leave, we insisted on doctor certificate. Now we are more relaxed and if they think they need a rest, we don't insist on the doctor certificates. We try to understand more of our staff situations and workload. The coach will be more aware of this and can advise the Operations Team."

– People Partners 5, Guangzhou Office

e. In scheduling the staff's work commitment, the BU Leaders tried to build in some gaps so that the staff can take a rest after finishing an audit assignment before they start the next one where possible (Shenzhen Office) – People Partners 6, Shenzhen Office

What the Department Leader pushed at the BU level was for the BU Leaders to consider the people aspect in their operations and administration.

"Whatever we do, we need to consider the people aspect. It is not because of [the Breakthrough Program] *we did segmentation* [restructuring]. *But when we do segmentation, we do need to consider the [culture] aspect, the people aspect. People are an important part and whatever we push, we need to consider the people aspect and how people are affected. People and culture becomes very*

much part of everything. Must be, we are in the people business… whatever we do, in whatever business drive and strategy, we must think about the people side."

      −   Department Leader

Scene 6 – Busy Season Commitments – "These are our commitments"

The Department Leader also asked each BU to come up with 'Busy Season Commitments' for the audit peak season. They are the promises to staff on things that each BU is committed to do. Each BU came up with their version and the common ones were:

- Have at least a day off over the weekend.
- Enforce no Eating Time[41] policy.
- Avoid calling staff over the weekend and after 9pm.
- Provide quality food for the 'gas station'[42].
- Manager's timely review the work of the team and at least enquire about the work progress once per day.
- Shorten the 'standby' time[43] of the staff.
- Continue to organise social events by the Cluster over the busy season to reduce stress.

Instead of just having individuals make their own commitment, the BU as a whole is also committed to change and the BU Leaders were held accountable for the results.

The Department Leader measures the results through the People Engagement Index, the staff turnover rate and the staff feedback through the Blog, the Dialogue with

---

[41] 'Eating time' means the staff cannot record all the hours that they have worked, especially for overtime. In the Hong Kong and China CPA firms, it is commonly known as Eating Time and it is also a common practice that is known to all practitioners.
[42] Gas station provides food at the pantry of the office so that the staff can have some food when they are working overtime in the office, especially at night and over weekend when it is difficult to find a restaurant.
[43] That is the time for the staff to wait for the clients or the Partners' and Managers' review of their work.

134

Leaders and the upward feedback mechanism of the Firm's performance management system.

4. **Chorus 1 – "What did the audience say?"**

"We are changing, but what is the impact?"

The feedback of the audience and the actors from our interviews again shows different results. In general, people are positive about the changes. There were positive comments on how the working atmosphere has improved; in particular the contribution of the Cluster's social activities in strengthening the relationship between the Partners, Manager and Associates.

"I can feel that they are happier when I am there. I joke with them and will chat about their personal feelings. I feel that the communication is better."

    – Partner 6, Guangzhou Office

"Due to the formation of Clusters, we have better relationships and communication. Now we communicate and know more people in the Cluster. We know the juniors are very creative. They advise us on a number of activities to make people happy."

    – BU Leader 5, Shenzhen Office

"The relationship is better and the Cluster at least has a channel to obtain their feedback and reflect to Operations Team and we can then address it. It is good."

    – People Partner 7, Hong Kong Office

"There is more communication with the staff. They are now more vocal than before and will share what they think."

    – Managers Group 1, Beijing Office

"I can feel they build the bonding and sense of belongings. Through the activities, I get to know more people and it is a good platform. [I can] *feel the Firm is considering us and it is useful to me personally."*

–   Associates Group 2, Beijing Office

"There is more interaction and that is the biggest change… To a large extent this is because of the physical setting and we are so close."

–   Associates Group 9, Hong Kong Office

The positive comments from all levels were reflected in the People Engagement Index of April 2012. The results were released in July/August 2012 and showed that the PEI had improved from 50% in 2011 to 68% in 2012 while staff turnover rate dropped from 24.6% to 15.3%. The target PEI percentage was achieved and the staff turnover rate was restored to a more reasonable level. By November 2012, more than 10,000 individuals visited the Blog with nearly 300,000 accumulated hits over a 2-year time span[44].

Most people that we interviewed could recognise some degree of behavioural changes and they appreciated the effort made by the Leaders. In terms of energising Leaders and engaging the staff, up to the first year of Act 3, the program seemed to be successful in view of its quantitative measurement and comments from the audience. However, majority of the Associates and Managers, and some Partners who we interviewed had doubts on the success of the program. Those who had doubts did recognise the effort made by the Leaders; what they questioned was the impact of the actions and how they helped to resolve the core issues that caused people to leave.

"I don't see much impact. I can see they are making impact, but not sure what the impact is."

–   Associates Group 2, Beijing Office

---

[44] The data were extracted from the minutes of the Steering Committee. The hit rate include the repeated visits rather than by unique users.

"There is a better feeling and it is intangible. If you want to express your views, there are people to listen. However, the core issues cannot be addressed."

– Associates Group 9, Hong Kong Office

"The current practice and job nature can't be improved by the cultural change program."

– Associates Group 5, Guangzhou Office

"There is an atmosphere that they want to do something to improve the situation. But the result is not remarkable. It may be caused by the nature of the job and because we are too busy."

– Managers Group 1, Beijing Office

"It is difficult to solve this problem because it is out of our control. For example, we know the cause of the illness but we cannot cure it. We only use a medicine to reduce the pain."

– Partner 7, Shenzhen Office

"It can only partially resolve the issues. It certainly helps but we cannot assess the exact impact."

– BU Leader 4, Guangzhou Office

There is a dilemma – on the one hand the program seemed to achieve positive results, on the other hand, people were saying that it made little impact. We shall explore this further below. A chart summarised the details of the Breakthrough Program is included under Appendix 12.

4.4 SUMMARY OF CHORUS 1 – THE SURFACE PLOT

4.4.1 What did the researcher say?

So, has the Breakthrough Program 'broken through'? This depends, of course, on what the barriers are identified as, and the perspective of those making the observation. A general picture or narrative has, however, emerged from the data, both quantitative and qualitative, and what follows is an outline of this picture. Critical reflections on this picture, its biases and limitations, will be discussed further in the conclusion. For our present purposes, however, given the complexity of the picture, we will simply elaborate on the key scripts.

As outlined in the Introduction, the Breakthrough Program was 'kick started', and initially driven, by two separate, albeit intertwined, objectives. Firstly, there was a perceived need to address a crisis in the turnover rate of Senior and Junior Associates, a rate that had increased from 20% to 80% post the global financial crisis and salary cutback in late 2009. Secondly, there was a desire to increase the level of employee engagement, as measured by the People Engagement Index (PEI), a measure that had documented a drop from 67% to 47% in late 2009. This was taken as a proxy measure for dissatisfactions leading to the turnover rate, and as a measure reported to the Global Firm leadership, was arguably a strategic and political imperative to address. What we have, therefore, are two basic measures of program failure or success – Turnover Rate and People Engagement Index.

4.4.2 Results at different stages of the program

At the conclusion of the first Act of the program, the Exploration phase from October to December 2010, the activities at this stage were more a departmental level 'kick off', addressing, in traditional terms, the need to 'unfreeze' the existing situation, creating urgency, building a coalition, establishing a vision and strategy etc. It was not expected that this, in itself, would have any effect on either turnover or engagement. However, the key question is whether the Actors had successfully enlisted and mobilised the Audience

to act in the second Plot when they moved to Act 2, the Rising Action phase. There was a common script of the tone from the top and that the Leaders were serious about the change program. Though most people were sceptical on how realistic it was to make the change in the context of the market environment and the individualism of the Partners; at least the responses of the BU Leaders, the People and Operations Partners were positive and it appeared that they were enlisted. A practical reason for them to be enlisted was because they were the ones to deal with the staff turnover issue. They not only knew but they experienced how the operation of their BU was disrupted when too many people were leaving the Firm.

In January 2011, the program moved into its second Act, the Running Phase. During this phase, the 'action' moved from the departmental to the project level, with the main actors now being not the Department Leader and Executive Committee but the Partners and Managers working as Project Leaders. As this phase was marked by the beginning of the 'peak season', most Senior and Junior Associates were located at client sites, and were working approximately 12 hours and 7 days a week on project work. At the conclusion of this phase, the quantitative measure of engagement, the average PEI, had not significantly shifted, moving from 47% to 50%. Average turnover rate dropped from 27.5% to 24.6%, showing a slight improvement.

During this phase, the project Leaders had been expected to fulfil their individual 'commitment statements' in their interactions with the Associates. In interviews and focus group sessions conducted with over 90 partners and staff in November 2011, the comments drawn from various levels were both positive and negative about the program and its outcomes. Many of the more positive comments as indicated above focused on behavioural changes of individuals, while the negative comments more on the lack of visible change in the workplace. People remain sceptical on the possibility of change.

During this period, however, whatever the level of motivation of the Partners, the conditions were not conducive to significant improvements in the day-to-day operational conditions of the staff. The pressures of the peak season, combined with working at

client sites, meant that there was little time or opportunity for much discussion or action on how to change these conditions.

Moreover, while the BU Leaders were the Partners ultimately responsible for determining policies and assessing performance, there was little possibility for interaction between staff and these Leaders during this phase. Much of the interview data collected in November 2011, 6 months after the end of this phase, arguably reflected the negative perception of both Leaders and Associates about program effectiveness and success during this stage.

Senior and Junior Associates, however, are more prone to directly reflect whether they saw any significant changes or not. The dominant view, as expressed in the Associates' comments of all offices (except the Guangzhou Office), was one in which there was very little knowledge of the program (as it had previously mainly taken place at the departmental level, in activities in which they had not been involved), and very little acknowledgement of any significant change in Partner behaviours or working conditions. The common remarks from the Managers and Associates were that the change of behaviours depended very much on individuals. Those who were always 'people focused' would have been encouraged to continue with this. Those who used to have extreme behaviours before the Breakthrough Program would have modified their behaviours when the 'bad behaviours' were highlighted and put under the spotlight. Most of them did not see any significant changes in the daily operation.

As indicated by the quantitative measures of engagement and turnover in April 2011 (PEI percentage only increased by 3%), during this phase the program had failed to have any significant effect. It is interesting to note that the plot was thickened by 'getting thinner' in terms of the influence of the Department Leader and the BU Leaders on the Actors and the Audience.

During Act 3 of the program, the Turning Point phase, the program shifted to the Business Unit (BU) level. As illustrated above, the Department Leader had not only imposed a requirement that each BU achieve a 60% result on the average PEI, but the BU

140

Leaders were asked to come up with plans to achieve this and they were required to report on their progress at each Executive Committee meeting. They were also required to go beyond individual commitment statements to create a BU level commitment statement, outlining in detail what they were committed to bring about in the next busy season. As the Project Leaders formally reported to BU Leaders, and, while being jointly involved in performance evaluations of subordinates, were formally 'advisers' to the BU Leaders who made final performance decisions, the BU Leaders wielded considerable influence and power in determining the working conditions of Associates. While, as a Partnership, the Project Partners were also influential, this switch of the focus of the Breakthrough Program onto the BU Leader level was highly significant.

The quantitative results at the end of this third Turning point phase, in April 2012, revealed a significant transformation. The average engagement index had shifted from 50% to 68%, and the average turnover rate had improved from 24.6% to 17.1%. As indicated in the interviews conducted in November 2011, perceptions of the influence of the program had begun to shift, and become more positive. This was illustrated in comments by both Partners and Associates.

An indication of the enduring nature of the achievements – the quantitative improvements, in both engagement and turnover – has held up through two subsequent peak seasons, the time of most difficulty and challenge to any new behaviours. As the figures reveal, the average PEI in at 68% in 2012, then at 67% in 2013, etc. This can be attributed to the perceived significance of changes in operational conditions by most Associates.

As our qualitative data was mainly collected in November 2011, 6 months into the third phase, the comments reflect both negative views of the program up until July 2011, as well as positive views of changes that were seen as having occurred since that time. This is, arguably, the reason for not only a large number of both positive and negative statements, but also the existence of more positive statements about the program than

the researcher had expected, having been closely involved in discussions with people and making final observations during the less effective second phase of the program.

4.5 CHORUS 2 – THE DEEP PLOT – HAVE WE BROKEN THROUGH?

What these results indicate is, on quantitative and qualitative grounds, that the Breakthrough Program, after initially 'bogging down' in problematic 'peak season' conditions in the difficult 'middle stages' of change (Kanter, 2009), had succeeded in making significant operational changes, modifying some behaviours by Partners, and increasing engagement scores. What is more problematic, however, is whether or not the program can be seen as having achieved any real success in regard to the initial objective – improving the turnover rate amongst valued and experienced Senior and Junior Associates. While the turnover rate had improved (from 24.6% to 17.1%), this is arguably the result of a change in external conditions and a single internal managerial action, i.e. salary increment in October 2011. The significant improvement in staff turnover rate was caveated by two factors:

a.   There was a salary increment in October 2011 despite the fact that the economy was slowing down and was affected by the Eurozone debt crisis. As commented by a Hong Kong Manager, *"I don't feel significant impact. The staff turnover is lower, but not because of this program but based on the monetary rewards."*

b.   As the economy has been slowing down and the job market in China and Hong Kong was regarded as not as active as before[45], it helped to slow down the staff turnover rate.

---

[45] In accordance with the Global Manpower Employment Outlook Survey 1st Quarter 2012 prepared by Manpower Group™, Hong Kong net employment outlook was dropped by 7% as compared to Q1/2011 (Q1/2011 was increased by 7%) and China market was dropped by 20% as compared to Q1/2011 (Q1/2011 was increased by 25%) indicating that there were more employers who expected less hiring vs. those who expected more hiring activities. In fact, the China market was regarded as the weakest among 39 countries being surveyed in Q1/2012(in Q1/2011 was regarded as the strongest country among 25 countries). The job market became more stable in Q1/2013 but the net employment outlook continued to drop by 2% in Hong Kong and 3% in China.

142

In Act 3, we learned that there were changes in Project Partners' and Managers' behaviours; and the engagement level with staff had improved a lot; and the Associates and Managers recognised that many things had been done. At the level of this 'surface plot', the three Acts describe a troublesome journey, culminating in final triumph.

From the interview documentation, and extensive interrogation of the data, however, a second, and deeper, cultural plot was revealed. While this plot was, we shall argue, part of the meta-reflections of the organisational members, it is presented here as 'Chorus 2', as we are introducing it as a second commentary, based on member interviews and interpretations by the author – and it questions, challenges and goes beyond the 'surface' discussions and commentary in the Firm about the behavioural changes brought about by the Breakthrough Program, and its impact on engagement. In contrast, this 'deeper' plot was related to the original, and arguably more significant and resonant objective for the leadership – that of ensuring a reduction in turnover. What the interview data revealed was the fact that many people saw there was little real impact at work or were unclear about what the impact was or should be.

At the start, as we have seen, Senior Leaders responsible for the initiation of the Breakthrough Program had already been saying that there were many factors leading to the high staff turnover, and that a lot of them were not within their control. Hence, they argued, it was important that the Program focused on factors that they *could* control; and that is the behavioural change of the Partners and Managers. They also believed that such a behavioural change would help to create a more favourable working environment so as to improve the engagement level and, hence, retain the staff.

However, when I asked the Associates and Managers for the reasons why people were leaving, all of them told me that it is because of the long hours, heavy workload, lots of eating time, and salary issues. They told us:

"Engagements are overlapped. Tight deadlines. Work pressure… Commitment and reward is not on an equal basis… The challenge cannot be addressed by the cultural change program. This problem has existed for a long time."

- Associates Group 7, Hong Kong Office

"We have tight deadlines, and have long working hours. OT [Overtime] *cannot be charged for 100%. Since we work very hard, most staff have health problems… My colleagues left the Firm because they look for a balanced life, especially female staff… the current practice and job nature cannot be improved by the cultural change program."*

- Associates Group 5, Guangzhou Office

"First is workload and second is salary (as compared to the workload). Workload affects family relationship and health. Not because of the Firm's culture. It is the industry. We always need to work overtime. Working hours have been increasing but the salary has not increased as much to compensate for it."

- Associates Group 1, Beijing Office

"In peak season, we are too tired. I think it is an industry-wide issue, not the company."

- Associates Group 6, Shenzhen Office

When I talked to Managers, I heard similar reasons. The common themes were that people left because of heavy workloads, long hours, not being able to record all the time spent working, and yet not able to be compensated by the salary. However, it is not the Firm's fault, it is an industry-wide issue, and there is little that can be done by the company. When people perceive that the key problems are caused by external factors, even if the Breakthrough Program is successful in changing Partners' and Managers' behaviours ('surface plot'), the Breakthrough Program still does not resonate as a program of activity that successfully addresses the key issue: employee turnover. As the Program did not address the issues of the heavy workload, overtime, eating time and

144

restricted salary growth – and was seen as unable to address such issues as they were attributed to the state of the industry and the economy – the 'surface plot', and the script of changing behaviours to change the work conditions, did not resonate as an effective 'deep plot' in which the main issue of turnover and its real causes were addressed. As a result, while the Associates appeared to appreciate the behavioural changes and the work carried out by the BU Leaders and Operations Team, they also doubt the 'real' impact of the Program.

The PEI percentage improved significantly and this indicates the success of the Breakthrough Program – however, as the majority of qualitative comments cautioned, the PEI percentage improvement was not the main reason for improved staff turnover. There is no guarantee that when the economy picks up again, the improved staff turnover rate can be maintained.

What the existence of this 'deep plot' points to, is another level of cultural analysis relevant for our understanding of the character and influence of the Breakthrough Program. Within this analysis, the key features are not changes in Leaders' behaviour and its impact on engagement, but cultural assumptions about the ability of Leaders' to influence the working conditions that most concerned people. As we shall see, this is not simply a matter of the real, causal, influence of the external environment on organisational behaviour but, rather, the cultural significance for the Program of people's *interpretation* of both the causal influence of external factors on working conditions and the salary issue.

What we will be doing in the next few chapters will be to use Alexander's performative cultural pragmatic model of social life as an intellectual framework for helping to understand what goes on in this deeper plot. Drawing on this framework, we will be looking at the system of collective representations influencing the organisational culture's basic view of reality and impact on behaviours. In addition, using this as a backdrop, we will be exploring the ways in which the Breakthrough Program script did not resonate with the audience. In this analysis, we will be going beyond the discrepancy

between the Firm's background representations and the formal script of the Breakthrough Program, to also look at the different character and interpretations of the different audiences, the ability/inability of the actors to effectively present the script to these different audiences, and the general significance of the staging of the performance in determining the effectiveness of the performance.

CHAPTER 5 THE CHALLENGE OF SCRIPT: RE-FUSING BACKGROUND REPRESENTATIONS WITH CONTINGENT PERFORMANCE

5.1 INTRODUCTION: COLLECTIVE REPRESENTATIONS: BACKGROUND SYMBOLS AND FOREGROUND SCRIPTS

As we discussed in Chapters 2 and 4, the application of the 'Strong Program' of cultural sociology to the study of a planned organisational change involves viewing the program – in this case the Breakthrough Program – as a series social performances that are more or less successful as rituals. In order to be successful, Alexander argues, social performances need to 'fuse' (or, in modern conditions, 're-fuse') the six elements of what he terms 'cultural performance'. If this occurs, then the ritual performance will come across as authentic, allowing a flow between the actors and the audience (Alexander, 2004a), and generating resonance.

In Chapter 5 to 7, we shall be applying Alexander's cultural pragmatic model to analyse the Breakthrough Program as a social performance. This chapter focuses on the systems of collective representation. Chapter 6 will focus on the audience and actors and Chapter 7 will review how the *mise-en-scène*, means of symbolic production and social power of the program contribute to its success or failure.

As described by Turnver (Turnver, 2013), in pursuing the goal to develop theories about culture, Alexander blends a heavy dose of Emile Durkheim's analysis of ritual and emotion in *The Elementary Forms of the Religious Life* with Erving Goffman's dramaturgy. This mix makes sense because one of the most conspicuous strands of cultural theorising revolves around rituals and performances that arouse emotions, which bring background 'collective representations,' 'implicit scripts,' and 'themes' to the foreground of interaction with audiences of others.

Kreiss et al. provide us with a quick and clear summary of how Alexander links 'background collective representations' with 'foreground interactions:'

"There are background 'collective representations' that provide the shared cultural context for performances, as well as foreground scripts that recombine deep cultural codes in new ways. Real life actors craft and perform these scripts, while audiences observe and evaluate these performances from their own particular social and cultural locations. The success of a performance lies in the alignment or fusion of all these elements." (Kreiss et al., 2013) p.8

As Alexander describes it, actors always present themselves as being motivated by and for existential, moral and emotional concerns, and actors and audiences share collective signifiers that define the ways in which these are meaningful. As Alexander et al. put it, such background representations are 'the universe of basic narratives and codes and the cookbook of rhetorical configurations from which every performance draws' (Alexander et al., 2006) p.58, and are 'structured by codes that provide analogies and antipathies and by narratives that provide chronologies'(p.33). For the analysis of the Breakthrough Program, what Alexander et al. describe as the 'deep background of collective representations for social performance' (p.33) is made up of the complex and diversified set of what Heideggerians would describe as the pre-reflexive unconscious cultural understandings present in the Firm in its Chinese context.

Symbolic and ritual action in any social context is, however, always dominated by what Alexander et al. term the 'foreground script', which is the 'immediate referent for action' and the 'immediate referential text' (p.33). While Alexander et al. at times refer to the 'written foreground text' (p.45), and 'the foreground script that instructs the playing on stage (P.348), he makes it clear that these scripts may be implicit and emergent.

In discussing the fusion/defusion between background representations and the foreground script, and its creation/failure to create resonance with the audience, Alexander et al. emphasise that successful rituals involve 'fusing the script in two directions, with background culture on the one side and with audience on the other.'

(p.59). If the script fuses with the background culture, this allows 'cultural extension'. If the script fuses with the audience, it allows 'psychological identification'. Effective scripts achieve, and enhance, this effect through a 'condensation' of the background representations, achieving 'concentration' with proportion and intensity, through: cognitive simplification; time-space compression (unity of time, place and action), moral agonism (sacred/profane, good/evil binaries), and twisting and turning (e.g. Turner's social drama). According to Alexander et al., such an achievement of fusion between the background symbols and foreground scripts is essential for achieving resonant social performances (Alexander et al., 2006).

Within this framework, culture is viewed as a context of symbols and meanings that people create and recreate for themselves during the process of social interaction. Culture is represented externally in artefacts, roles, rituals and institutions, and internally as values, beliefs, attitudes, identities, stock of knowledge and worldview (Geertz, 1973). Our actions are influenced by a deeply-rooted culture and to understand our actions, we need to trace through the narrative frames, the symbols, the rituals, etc. to identify the cultural webs which dictate our actions, which we may or may not have been conscious of. While local knowledge plays a role or part; this part must be placed within and against the 'global' whole for its meaning to be understood (Alexander et al., 2011). In this chapter, we shall use the parts to map out the whole and then see how the whole informs the parts. The easiest pathway for us is to start with the visible texts and symbols and trace them to its roots. We shall start with the foreground scripts – the one from the Leaders (the formal script of the Breakthrough Program) as well as the one drawn up by the audience.

5.2 FOREGROUND SCRIPT

5.2.1 The foreground script of the Breakthrough Program

The foreground script is based on a primary script for the overall change drama at the Firm, with an extended script for the two separate sub-plots involving, in turn, the

Partners and Managers, and the Associates and other staff. The primary script has an identified problem and solution – the problem is an increase in staff turnover and decline in engagement amongst Associates. One major cause is identified as the dinosaur behaviour of Partners and Managers, and the main proposed solution is a change to 'Experience' behaviours[46]. The extended script for the first 'Energising Leaders' sub-plot is one of enlisting, mobilising, monitoring and realising the commitment of Leaders to change from dinosaur to experience behaviours. The extended script for the 'Engaging Associates' is listening, caring, and responding by the leadership followed by statement and action on commitments to improve both personal behaviours and working conditions, on both the individual and business unit levels.

While Partners, subject to the drama of the two sub-plots, tended to offer general interpretations of the overall program as concerned with achieving strategic goals, changing behaviour and general engagement and turnover issues; the Associates, more exposed to the second sub-plot, and experiencing the immediate consequences of rapid turnover, tended to see the problems more in terms of the key issue of reducing the turnover of Associates. For both Partners and Associates, however, the ways in which the foreground script defined the cause and solution of these problems was interpreted and modified through the embedded cultural representations and background symbols that made up the 'deep culture' of the Firm.

The foreground script, similar to the background symbols present in the Firm, gave some recognition to the fact that the Firm operated in external market conditions that it could not influence. What the foreground script emphasised, however, was that the program was focused on something that the Firm could *control* – the behaviour of Partners and Managers – and that this was seen as having a significant impact on the level of engagement of Associates, which, in turn, had a significant influence on engagement and turnover. The Partners, Managers and Associates in the Firm did *not*, however, agree with the element of the foreground script that viewed turnover as significantly influenced by staff engagement, and viewed levels of engagement as directly related to

---

[46] 'Experience behaviours' are the four behaviours advocated by the Global Firm's cultural change program. They are: invest in relationship, share and collaborate, put ourselves in others' shoes and enhance value.

150

Partners behaviour. Their view, based on background representations, what that turnover was in reality attributable to three factors: salary levels, long working hours and eating time[47].

5.2.2 The background representations of the audience

There are three main complaints from the Associates and Managers. They are: salary, long hours and the need to 'eat time'. If I put the puzzles together, the Partners, Managers and staff were telling me that the key reasons for staff turnover are these three issues and they kept popping up in our discourse. This was already discussed under Chorus 2 of Chapter 4.
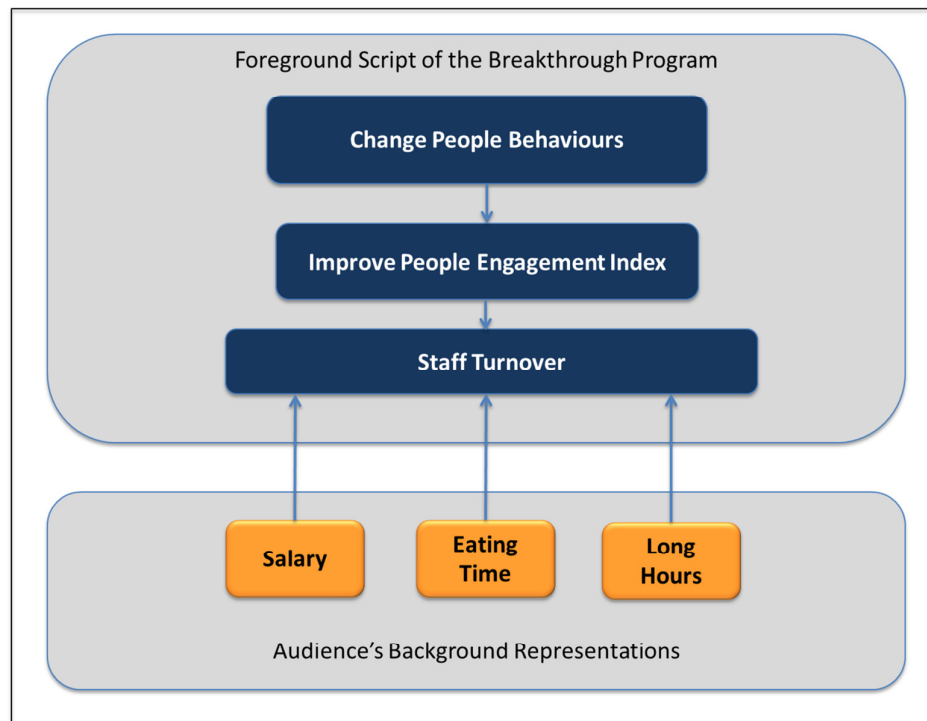
Figure 5.1 Foreground script of the Breakthrough Program and background representation of the audience

---

[47] 'Eating time' is closely linked to working overtime. There is a standard working hours for all staff and that is 40 hours per week. It is expected that the staff need to account for how they spend the hours as the hours are the basis for billing clients. However, if the staff work overtime, i.e. exceed the standard hours, and if they do not record them (as they are encouraged to do, in ways that we will explore below), the unrecorded time will be considered as 'Eating Time'.

Figure 5.1 shows the different arguments presented by the actors in the Breakthrough Program and shared with me by the audience (the Partners, Managers and Associates). At a surface level, the spike in employee turnover was attributed to a reduction in the salary of Senior Associates, as well as the presence of long working hours in economic conditions that enabled the Senior Associates to get 'better' jobs elsewhere.

> *"5 months out of a year for me, I work from 9:30–10am to 2–3am continuously for 4–5 weeks non-stop and also over the weekends. I work throughout the week like that in January to March. In April to June, I work from 9:30am–11pm/12am. Each year I can only have my annual leave in December. Even other months, we are still much occupied and need to work until 8pm each day."*
>> – Associates Group 2, Hong Kong Office

> *"It may be caused by the nature of the job. We have tight deadlines and long working hours. OT can't be charged for 100%* [eating time]*… The other problems are mainly caused by the job nature of audit industry. They can't be easily solved or controlled by the Firm."*
>> – Associates Group 4, Shanghai Office

> *"In view of the workload, the salary is not comparable to the market; it is not even comparable to the SoE* [State Owned Enterprises]. *People leave not because of the culture but because of the salary."*
>> – Associates Group 2, Beijing Office

> *"Staff will be happier if we can charge 100% OT* [overtime]. *At least we are rewarded for our hard work."*
>> – *Associates Group 5, Guangzhou Office*

These three issues are the background symbols that Associates (and many Partners and Managers) saw as the main issues creating the staff turnover problem. When I traced down to the roots of the causes, a bigger picture emerged of what the audience of the

Breakthrough Program believed to be the causes of the problem. Figure 5.2 shows how the audience sees the 'real' causes of the staff turnover problem. There are external and internal factors.
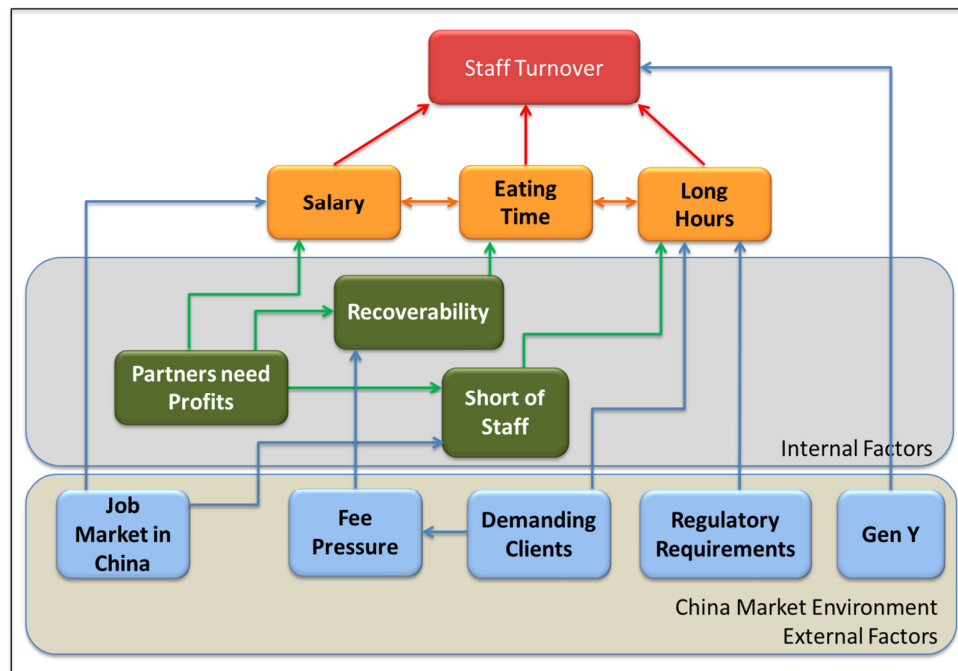
Figure 5.2 The Representations of the audience

Externally, due to the highly regulated environment and the keen competition for good staff and clients in China market, the Firm is faced with the issues of staff shortage, demanding clients, fixed and tight audit fees, and more audit work due to the increasing regulatory requirements. These are regarded as industry-wide issues.

> *"The external market is very challenging. The requirements of the standard of work and documentations are much tighter, and AURA* [Auditing Process] *is more demanding. In the past, after we performed a work, we just wrote down what we did; now the documentation is more demanding."*
> — Partner 6, Guangzhou Office

> *"Our environment* [China] *is not mature and in this environment, they* [the clients] *would not increase the fee. It is not only our Firm, but also other* [international]

firms; and we are competing with the local firms. We are competing with the fees
and not the value. Though we keep saying that we add value, at the end, the local
[CPA] *firms offer* [the audit fee at] *RMB50,000; we offer RMB100,000* [at a much
higher fee].*"*

      −   Managers Group 2, Shanghai Office

There are also comments on the generation Y in China where young people do not have the same loyalty as the older generations, and they always look for better opportunity despite what the Firm does.

"The group [Managers and Associates] *that you are managing does not have the*
same perspectives or goals as we have. They don't have a clear career goal. Many
of those individuals like Managers and Associates only stay here for a while and
then they will leave. The [staff] *turnover rate here is unusually high even for an*
emerging firm. I have not seen this level of turnover in Thailand when it was
growing. It was quite challenging."

      −   Partner 2, Shanghai Office

"Like my daughter, they [the younger generations] *are not keen and do not have*
the passion. When we were young, we aimed at finding a job and started a career
upon graduation. Nowadays, they look for very different things in life, they want
to continue studying and have a balanced life. They don't need the money for the
family, and they do not focus on career development. This is the generation gap.
This is a common phenomenon. In HK or overseas, the young generation's
expectation is the same and they are pursuing different things. In China, they can
easily move between jobs as the economy and the market is still growing."

      −   BU Leader 5, Shenzhen Office

Internally, there is the issue of staff shortages caused by the pressure of growing profit, the blooming job markets and the generation Y preferences, so Managers and Associates need to work long hours.

154

"Over the last few months, I lost a few peers. The main reason is the increasing

workload. With more people leaving, the workload becomes heavier. The

[Breakthrough] *Program cannot address the issue. The workload is getting heavier.*

People leave because of workload and long working hours. Even if you talk to the

Partners and having some channels to voice your comments, the workload is still

the same and there's nothing much the Partners can do. There are less and less

people. I don't see it helps the [staff] *retention."*

　　　　－　Associates Group 5, Guangzhou Office

The staff shortage issue creates another reason for people to leave as those who stay
with the Firm are afraid of more workload.

"It is a vicious circle. No resources make people work very hard. Working long

hours makes people leave the Firm. More people leave the Firm, and the

remaining staff work harder."

　　　　－　Managers Group 3, Guangzhou Office

The salary cannot be too high; and the budget and recovery rates[48] need to be

maintained due to the internal budget of the partnership and fee pressure from clients.

As people need to maintain the budgeted recovery rates, they need to 'eat time'. Eating

time means their actual working hours are not fully reflected on the records. This also

means their efforts have also not been recognized and they also ran the risk of being

required to do more work as their working hours have not been taken into account.

"The industry is competitive and if we need to retain the clients, we cannot

increase our fees too much. However, our internal [cost] *budget keeps on*

increasing because our work has not been reduced, instead there is additional

---

[48] 'Recovery rate' is a calculation of the recoverability of each project. It is calculated based on a notional
charge out rate at each level. The notional charge out rate times the hours spent on the project will be the
estimated costs. The fee minus the estimated cost times 100% is the recovery rate of the project. It used
as a cost indication for calculating the pricing and for monitoring efficiency. However, it does not represent
profitability as the actual staff cost is fixed rather than variable. The notional charge-out rates include an
element of profits and recovery of fixed overhead costs.

155

work. The internal charge-out rates[49] have also increased. What can be done is to reduce the hours charged. Most Partners do not expect change in the recovery rate. Though they [the leadership] keep pushing for efficiency, there's a limit to what you can cut and up to a point you are only doing the minimum work."

— Associates Group 9, Hong Kong Office

"In general, we are forced with reducing the audit fee. Our salaries increase slightly. I don't know the budget of the Firm. If they want to retain their profits each year, we have to ET. I don't know the strategy of the Firm. If they want to maintain an increase in their profits, then our benefits would be sacrificed."

— Associates Group 4, Shanghai Office

When there were more people leaving the Firm, the staff shortage problem became worse and increased the problem of long hours. Then there was the issue of the salary not able to compensate for the workload and the long hours.

"We always need to work overtime. Working hours are ever increasing but the salary has not increased as much to compensate it. Each person is influenced by different factors. Increasing salary to a certain extent may help but cannot necessarily solve the problem completely."

— Associates Group 1, Beijing Office.

5.2.3 The Breakthrough Program's script vs. the audience's background representations

It is understandable why the foreground script of the Breakthrough Program did not resonate well with the audience in Act 1 and 2, as the audience believed it was the salary and long hours that caused the staff turnover, rather than the Partners' and Managers' behaviours.

---

[49] 'Charge-out rates' are notional costs that are set for each grade for calculating the cost budget. They are revised every year to reflect inflation and the increasing cost.

In the third Act of the Engaging Staff drama, the performances were pushed down to the BU level and the scripts focused on the BU's commitment and behaviours. In a sense, at least at a surface level, they confronted what the audience regarded as the 'real issue', and arguably had an influence on engagement, as it in a way 'changed the culture'. It did this by moving a culture that thought changes in Manager's behaviour could have *no* influence, to one where they were obliged to recognise that it could have 'some' influence. These influences moved perceptions in the opposite direction to that created by the salary cut. It included a substantial increase in salary in October 2011; and then the action by BU Leaders on defined work practices, such as, during peak season, guaranteeing one day and one evening off each week, i.e. more work–life balance; more communication between the Leaders, the Associates and the Managers. These changes symbolised greater reward and recognition and, following these changes, there was a clearly identifiable rise in the people engagement index, and an improvement in the turnover rate.

However, when I attended the Dialogue with Leaders in April 2012 and August 2012, I still heard the same issue of long hours and eating time. Had the staff turnover really been resolved with the salary increment and the promise of at least one day off during peak season? Though both the People Engagement Index and the Staff Turnover Rate have improved, the three reasons why people were commonly seen as leaving the Firm remained. The Breakthrough Program was set out to change the Firm's culture, but had the culture been changed? When looking deeper into the drama, it is possible to discern a hidden plot beneath the surface.

5.3 THE DEEP PLOT

5.3.1 The background symbols

Symbols are laden with meaning and include both a signifier and what is signified. How we interpret these symbols and people's reaction to them is a matter of culture. "It is a vehicle for a conception – the conception is the symbol's "meaning". In other words, a

symbol is something that stands for something." (Alexander and Thompson, 2008) p.68. Symbols gain their meaning from the society in which they are a part, as well as from their relationship to other symbols.

What are the background symbols in the organisation that influence how the audience interprets the meaning of the script as defined by the actors? Symbols are the signifiers and what they signified (Saussure, 1959), are shared by members of the group or organisation; and are the key to help understand the culture. Salary, long hours, eating time and recovery rates were mentioned many times in the formal and informal interviews. When the comments were analysed, I can see that they are key symbols of the Firm; they are inter-linked and infused with meanings.

1. **The long hours symbolises the nature of the assurance industry, hardworking and committed people with good team spirit**

As mentioned by the interviewees, the long hours is very much part of the culture of the Firm. If that is a signifier, what does it signifies? As overtime ('OT' – work after the standard hours) is a long established practice in the industry, people tend to think it is inevitable. In a way, it symbolises the auditing and assurance industry. Whenever people talk about auditing in Hong Kong and Mainland China, they think of long hours, OT (overtime) and work pressure; they accept that as part of the industry. I (the researcher) have been in this industry for 28 years, and this has in my experience always been regarded as the practice, and the situation seems to be deteriorating if we take into account the comments of university students and the members of the Hong Kong Accounting Professional bodies.

> *"However, here people accepted that OT is a must. During the peak season, average overtime is up to 12am; and for non-peak season, average overtime is up to 9pm... This is not because of the Firm's culture, it is an industry issue. We always need to work overtime."*
> – Associates Group 1, Beijing Office

"Here in the market, we focus on the volume. You have the high revenue target, low margin and high risk. You are destined to heavy workloads."

– Managers Group 2, Shanghai Office

"It is inevitable that we have to work long hours especially during the peak season."

– People Partners 5, Guangzhou Office

As it is seen as a condition of the industry in the China market, people leaving on time would be regarded as unusual.

In the April 2012 Dialogue with Leaders session in Hong Kong Office, a BU Leader shared with me a story that he heard from a Manager:

"In January, a Manager shared an experience with me. The Manager finished the review of an audit project and told the team to enjoy the weekend. The team said no, they were going to work over the weekend. The Manager asked why as he thought the project was completed after his review. The team said that it was how it worked round here."

I was also told by a Director that when she was a Senior Associate in the Firm, she always tried to leave on time. However, her group's Manager once asked her to stay behind even when she had completed her work, and she was told that she could work on her private matters. The rationale was it would not look good if everyone else stayed and she was the only one who left early.

In a way, if you leave on time, you are seen as not working hard enough; if you leave on time when others are still working, you are not showing good team spirit. Hence, working long hours and lots of overtime hours is seen to indicate hard work, commitment and good teamwork.

"Some people may think that it is a norm to work late; and for people to leave on time seems so odd that people feel guilty for leaving on time even when they have

completed their work, even for Managers. It is teamwork, and people dare not leave early. When they feel that we have to be late anyway, we can be more relaxed during the day."

  – Managers Group 6, Hong Kong Office

It is rather like a ritual for the project team to finish work and leave together.

2. **Budget, recovery rate and eating time symbolise good performance and freedom from accountability**

Eating time ('ET') is another big complaint amongst the staff. There are many comments from staff and Managers talking about the ET issue. The Department and BU Leaders have been discouraging people to eat time. The personal behaviour commitments and the business unit busy season commitments emphasise 'reducing ET'. In fact, the Department Leader considers it to be harmful to the business because:

   "If you [the Managers and Associates] *do not charge the time, it affects our variable billing."*

Despite the efforts of the Leaders, up to April 2013, however, ET is still an issue that needs to be addressed by the Breakthrough Program[50]. We need to look at what it symbolises to the people of the Firm.

a. *The symbol of good performance – the recovery rate*

   We noted that ET is very much part of the Firm's or even industry culture. It is closely linked to the budget and recovery rate. The budget and recovery rate are regarded as the key performance indicators and symbols of good performance. If you can keep to the budget of an engagement and maintain a reasonable recovery rate, your performance will be recognised as they are tangible measures.

160

"Our KPIs [Key Performance Indicators], *to be honest, they are more geared towards profit rather than your other achievement… Our commitment statements are all shown on the website* [the Breakthrough Blog] *and we must write something on it. If we can write good* [commitment] *statements, they look good but how can you measure their implementation? But when you measure revenue and profitability, it is much easier and it can be easily linked to individual's effort."*

      –   People Partners 5, Guangzhou Office

"The Firm focuses a lot on the bottom line. Partners focus on the profit and recoverability. The Partners are concerned [with the time charged] *and though they do not demand people to eat time, Managers can sense the concerns of the Partners; and they respond by being concerned on the budget and time charging. The Leaders comment on the hours, the budget, and the fees. The* [revenue] *budget is huge and we need to reach it."*

      –   People Partner 7, Hong Kong Office

"The big boss tells you the recovery rate is not important and asks you to charge all time. However, when you go to individual [Project] *Partner, they have pressure from the big boss re: revenue and profitability. Different levels of Partners have different expectations. They* [leadership] *expect you* [Project Partners and Managers] *to increase audit fees, but it is difficult."*

      –   Managers Group 6, Hong Kong Office

Quite often, revenue and profit are articulated in quantitative targets. They are tangible and the results are clear and immediate. It is much easier to link to individual performance. The people side is normally less tangible and requires more long-term actions. Results are seldom immediately noticeable and are not so easily linked to an individual's effort. In the fast-paced economic and working environments, people go for immediate and tangible results and the people issue is therefore easily ignored. Meeting the budget and maintaining the target

recovery rate becomes an easy measurement of performance, especially when any significant deviation from the budget requires explanation and for Partners or BU Leaders to sign off.

While the Leaders stated that profitability should not be the concern of the Managers, in reality, part of the managers' duties is to manage the finance of their portfolio of assignments. Below is my personal observation of a BU Partners and Managers' monthly meeting in the Shanghai Office on 25 November 2010. Each BU holds its monthly Partners and Managers meeting. The purpose is to discuss issues and information that affect the operations of the group.

"It was a big room where chairs were put in a big U shape facing the screen. There was a LCD projector in the middle of the room and it was expected that a presentation would be made during the meeting. When I entered, the room was already filled with Managers. There were about 50 Managers. The Leader of the group (the BU Leader, a Senior Partner) was there and sat right in the middle of the U shape. Next to him were the Operation Managers who were supporting him in running the group. They were reviewing some Excel reports. I was sitting at the far end of the U shape close to the entrance.

People were comparatively quiet and not much conversation was going on. The meeting started with the People Partner explaining the agenda, the people matters and other operating issues… Then it came to the part on the group's finance. All Managers were given a summary report showing the finance of the group including the accumulated costs, the fees billed, the outstanding receivables, the cash flow, etc. Summaries were also shown on the screen. The BU Leader commented on the amount of the outstanding receivables of a few audit engagements and asked for the reasons behind. His voice was sharp and tight. The Manager who sat on his right tried to explain the reasons and whether they could be collected within a short time. There were two outstanding debts that needed more

follow-up work. The Leader said that he would help by following it up with the clients and asked the Managers to provide him with the details later. I could hear the Manager's voice was a bit shaky. The whole room was quiet and the atmosphere was tense. I [the researcher] *was thinking, "It is not easy to be a Manager here, there are a lot to look after and hold responsibility for…."*

The Managers' performance on the financial side was reviewed every month, like a ritual. Their recovery rates, their cash inflow and outstanding receivables were reviewed by the whole business unit. It is easy for the Department Leader to say that Managers should not worry about the recovery rates; however, when their financial performance was reviewed in the circumstances mentioned above, it was quite natural for them to feel the pressure. If reality is based on social construction and discourse among people, the monthly review of financial results, and the enquiries by Partners and Managers on the recovery rates and the budget, send strong signals to people about the importance of such matters. Despite what the Leaders might say, the need for ET is a reality to the staff and Managers.

For more ambitious staff, there is also a motivation for not charging the time even for work done during non-office hours. This gives the impression of better performance with higher productivity and quicker response time.

> *"With technology, like iPhones, staff can check emails anywhere, hence, the situation worsens. Staff can check emails over weekend. Some of them tend to reply immediately to prove that they are hard working. That would also encourage the Managers to send emails over weekend. Gradually, the culture is developed. Some people want to differentiate themselves. There is keen competition in making it to be a top rated staff; some staff would like to show their performance by doing extra work. This had gradually developed into a norm."*
>
> — Managers Group 6, Hong Kong Office

b. *Avoiding accountability and the concept of efficiency*

Eating time is also driven by other personal motives. In a way, it is an effective way to hide inefficiency. As time is not recorded, if a person spends an unreasonable time on a task, it is not noticed. Partners and Managers in the organisation use the phrase 'efficient hours'. What it means is the time really spent on work, and it should discount the time when staff may have a long lunch, come in late, or are chatting on line or through iPhones, etc. There is no way to monitor efficiency with ET.

> *"The Manager finds that he has the freedom to allocate his working hours. He can arrive late for 2 hours in the morning or work late for 2 hours by using his personal time. Of course, he needs to make sure he completes his job properly."*
>
> − Shared by an Associate when he recalled the reason why a Manager re-joined the Firm because of this flexibility.

Staff may not be working efficiently throughout the day. There is also slack time, like coming in late in the morning and after lunch; taking time for afternoon tea; chatting on MSN, Facebook, Weibo; taking a much longer time to complete a task, etc. Hence, some staff may not be really 'working' during the office hours and they make it up by working overtime. Some may discount the 'inefficiency' hours by ET. However, that does not stop them from having the feeling of working hard and having done so much overtime; and as a Manager said, *"People would be noisy about it"*.

This is a common phenomenon in Chinese and Hong Kong CPA Firms. This was illustrated in a photo circulated on Facebook and reproduced in a Hong Kong Newspaper, see Figure 5.3. It was about a dialogue between a Partner and a staff of another International CPA firm in Hong Kong and it was a good example to show the 'efficient hours' issue.

There is a norm that staff come in late in the morning and a Partner put up a notice at his firm's entrance to remind staff that the office hours should start at 8:30am and not 9am, 9:30am, 10am or 10:30am. It indicated how late people can be. However, a staff member then put up another notice as a reply to the Partner saying that the working hours should end at 5:30pm, not 12am, not 3am, nor 6am.
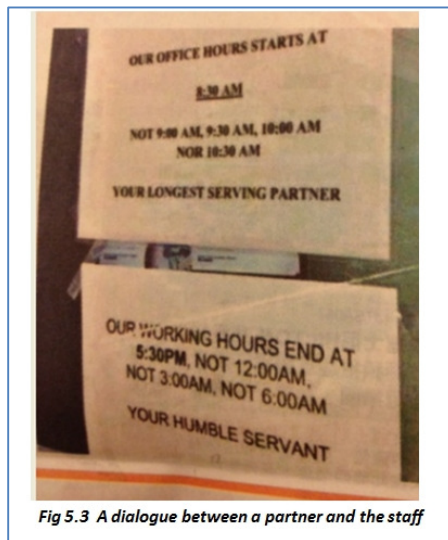
Fig 5.3 A dialogue between a partner and the staff

This was a good illustration of the industry phenomenon of working long hours; and the different perspectives of the need for long working hours between Partners and staff. From the staff's perspective, as they work very late each day, it is understandable that they would then come in later in the next morning. However, from the Partner's perspective, if people can come in on time, there is no need for them to stay so late and it is doubtful as to how effective people can be when it is too late at night.

Also, there is an issue of how people interpret 'efficient hours', and it is variously interpreted. The Managers may think that staff should charge efficient hours. There is a fine line, however, on what is efficient and what is not.

> *"Partner and Managers may feel that a task may only need 8 hours; the staff may need more hours because of various reasons (clients delay to provide the schedule, technical issues or personal issues, etc.). Partners and Managers did not know the details and would challenge the staff why they spent so many hours. If the staff did not dare to say anything, they could only charge 8 hours; and thought that they were asked to ET."*
> – Managers Group 6, Hong Kong Office

"If you ask me, it is impossible to eliminate ET completely. There is a fine line to determine what eating time is… What can be charged or not charged, for example, [should you charge your time] *when you are on a personal phone call? We need to exercise judgement. However, if you ask the staff to work until 2:00am and not charging the time, that is not acceptable and should not be part of our culture… however, to individual Partners, when the costs exceed the budget, he needs to get people sign off, of course, he may try to avoid it. When you are in a different position, you will interpret it differently."*

– Department Leader

Quite often, the Partners or Managers would like to know the reasons for charging a certain number of hours. They may only want to know the reasons; however, the enquiry can be easily interpreted as not wanting the staff to charge time as that is a deeply-rooted belief. At the same time, seldom do staff 'dare' to explain the reasons behind the excessive hours used as that can be an indication of inefficient performance.

In a way, ET allows freedom as it breaks away from the policy that staff should account for all their working hours. It enables staff not to account for how they spend their time as the time spent is hidden. In a way, that may explains what the Department Leader said that ET cannot be completely eliminated as there is motivation for people to do it, he once commented on the causes of the ET issue.

"It is about the hidden pressure, the perceived culture, and the perception of the job – it is everything."

A Shanghai Partner had summarised the causes of the ET as follows:

"Eating time is serious. This becomes an informal rule. We tried to change it. Eating time is due to several reasons: a) sometimes the fee is not good and the budget is not enough. The Partner may give managers pressure and that may pass

166

down b) some are due to inefficiency c) the work should be finished in 8 hours, but our staff may take a longer time to do it."

During the Dialogue with Leaders (April 2012) which was held in Hong Kong 1.5 years after the launch of BP, a question was asked of the staff and Managers on whether they experienced an improvement of the ET issue during the 2012 peak season. For the Hong Kong office, the answers were more systematically collected and we use the Hong Kong figures here. For the group of Associates, 36% of those present in the session said there was improvement and 64% said no improvement; for the Managers' group, 19% said that there was improvement and 81% thought there was none[51]. This shows that the ET issue is still there, though there is arguably some improvement. (For other offices, the question was answered by a quick show of hands and no data was collected.) In the Dialogue with Leaders in January 2013, the Department Leaders invited staff to form teams to provide ideas on resolving issues and ET was still one of the key issues that needed to be addressed[52].

3. **Salary symbolises status, recognition, value and fairness**

When we look at the interviewees' comments from the angle of what salary really stands for, and what it means to staff and Managers, we see more than just the external environment. The amount of salary stands for a lot of other things. If we look at people's comments, we can see that salary represents status and value. Sense of recognition and value are highly intangible. Staff are using how much the Firm is offering them as a benchmark of how much they are being valued and recognised, as salary is tangible. Staff are comparing their salary with their workload as well as with their peers who are working elsewhere. When they note that their salary is comparable with their peers but their workload is much heavier and the pay per hour is in fact much lower, they are disappointed and that affects the trust they have with the Firm.

---

[51] Noted from the observation of the Dialogue with Leaders session in Office 5, in April 2012.
[52] Extracted from the meeting minutes of the Steering Committee in April 2013.

"People leave because we are so tired. Also because of salary, as we are not paid enough. Now our salaries are no longer competitive [in the market]. *We are not comparing with the Big 4*[53] [other international CPA firms]. *We are comparing with other commercial organisations and SoE* [State-owned Enterprises]. *Their working hours are much less and their salaries are comparable* [to ours]. *Of course, here* [the Firm]*, your salary grows much quicker but we started at a very low level. Here [*in Beijing Office], *our starting point is RMB6,000 but those who graduated later than me, they started with RMB15,000 and is already higher than me who have worked for 3 years. Our hourly rate is low."*

> – Associates Group 2, Beijing Office

"For all staff, when compared to others, 優越感 [a sense of superiority] *is important. I still have that as a SM* [Senior Manager]. *However for staff, they compare with their peers, they may no longer have this* [sense of superiority]. *I heard that the Big 4 salary sits on the average line. If you are paid more than Big 4, you are a rich guy, if you are paid less than Big 4, you are a poor guy. If the workload is so heavy, the average salary* [per hour] *they have is small. In the past, the gap* [with other organisations] *was much bigger and now the gap has already been narrowed down."*

> – Managers Group 2, Shanghai Office

"It is not that our salary is low, but they would say that our workload is 30% more than the others, but we have the same salary [as others]. *They would feel that no matter how much we do in appreciating their effort, they don't feel they are being valued. Some Managers thought that the Firm had not done the basic part* [giving a salary that can justify the long hours]*, that is why they don't trust what we do. They feel that the Partners want to manage the Partnership income. It is a zero-sum game, you* [the Partnership] *get more, and I* [the staff] *get less. I work so hard but am not being rewarded. What you are doing is only designed to increase your earnings. We are in a conflicting situation… I am not saying we need to pay a*

---

[53] Big 4 are the four largest International CPA firm in the world.

super-high salary, but at least a salary that I feel I am proud to be associated *with the Firm. They* [the staff] *are feeling that they are underpaid and overworked. The pay per hour is too low. They always see it that way, even our salary is slightly higher, but their workload is much higher. To calculate the pay per hour, they would think they have a lower salary. I can see the young people are thinking this way."*

  − Partner 4, Shanghai Office

If I got paid higher than my peers, I would have a higher status. If I worked with a foreign investment company, it used to have a higher status as it offered a higher salary. However, if the salary is close to what is earned in a local company, the status is no longer there. If I got a good salary raise, it means the Firm recognises my effort and performance. If my salary increment is not as expected or it is lower than others, it means that I am not recognised or appreciated, and my effort is meaningless. In the April 2012 *North China Dialogue with Leaders*, a Manager commented that:

"Last year (2011) salary increment was good and better than other CPA firms: people were proud of it."

  − extracted from the research notes of the Dialogue with Leaders

The salary issue also symbolises fairness in two ways: one is among the people of the same grade, and another is between the Partners and the staff.

"People here [Mainland China] *are so open with their salaries and they will compare their salary increments. In the West and in HK, people would not do so. Here there is no privacy and that causes embarrassment. By comparing their salaries, they believe they should have the same salary level and they would ask for the same without considering the practical issues."*

  − Partner 7, Shenzhen Office.

They do expect a fair share of return if the organisation is making profit. The concept of 'zero-sum game', i.e. if I have more, then the Partners would have less and vice versa, may symbolise the lack of trust between the employers and employees.

"I heard, in Guangzhou Office, a Partner say that 'This year, your salary will be much better as we Partners have less return.'… The key point is whether the Partners are willing to scarify their income to get more people, allow them idle time, pay more to attract and keep staff."

- Managers Group 2, Shanghai Office.

Though it is inevitable that some may always go for a place that can offer higher pay, it is not the absolute amount that is always the key driver. Salary is value-laden and so is the salary increment process. While it is important in monetary terms, it is even more important for the value, the recognition and the fairness that it signifies. The Chairman said on two occasions that the Firm could not offer the top pay as it is the leader in the market, and its competitors would always offer higher salary in order to get its staff. However, it is not a matter of dollars and coins, it is the matter of being the 'top' which matters because that is the status. As described in the introduction of Chapter 4, in the conference room scene, people felt hurt because of what was perceived to be a lack of trust and recognition.

Based on the above analysis, the chart below mapped out the key symbols and their meanings to the audience in the Department.
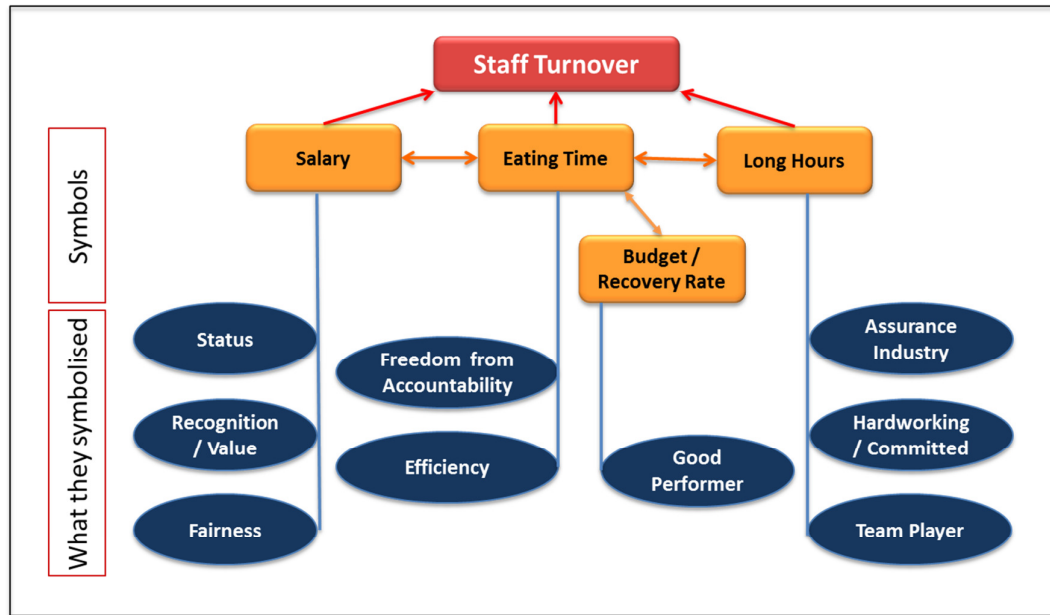
Figure 5.4 The symbols and what they symbolised

Deeply embedded in the culture was also, however, an interpretation of the 'cause of these causes', and hence a different view of the effectiveness of the behavioural change amongst Partners as a 'solution' (to not only the immediate dissatisfaction with working conditions, but also the ability to shift key issues of salary and conditions). It was assumed that both wages and working conditions were determined by market conditions outside of the control of the Firm, and that the specific issues of long hours and eating time were also influenced by other embedded conditions, in particular, the performance measures embedded in the Firm (with their focus on budget, recovery rate, delivery etc.) and the cultural 'benefits' of perpetuating such activities as they displayed teamwork, and allowed a level of desired non-accountability.

At the 'deeper' level, the dissonance remained, insofar as the identified causes of turnover (salary levels and working conditions) remained and were seen as embedded in external conditions that could not be changed and internal practices that reflected these external conditions. The cultural change, aiming at 'reducing staff turnover' as a target, had done little more than touch the surface of the problem. It was a case of handing out a Panadol, rather than addressing the cause of the headache.

These deeper cultural interpretations – involving perceptions of how far Leaders are able to change in their interaction with the Associates, the causes of disengagement and staff turnover, and the cultural and structural embeddedness of these causes – are not simply 'free floating' ideas reflecting 'reality' but are embedded in the cultural webs that make up the culture of the Firm. What follows is a description and analysis of our observations about these cultural webs.

5.3.2 System of background representations – the cultural webs of the Firm

The background symbols can guide us to reconstruct the cultural webs, the con-text, that drives the actors and the audience of the Firm. When I traced the discourse of different levels of, a complex network of cultural webs emerged. As Cassirer said, culture is a number of "tangled webs of human experience" (Cassirer, 1954) p.43 – culture is not a single web but a number of webs tangled together. For the Firm, I identified seven cultural webs acting as the backdrop to and influence upon people's behaviours. There may be more webs which can be uncovered if I dig further, but I believe these are the pervasive ones that influence people's sense-making.

It was interesting to note that when we interviewed the Department Leader and the Chairman, both of them talked about creating a culture rather than inheriting a culture. The Department Leader said that the Firm had no clear culture or identity. He was keen to create one that made everyone proud.

> *"No one can really describe what the Firm's culture is… the difficulty is that we have never had one. Due to several mergers, we don't know how to push this as we don't know what our culture is."*
> – Department Leader

The Chairman always wanted to align the culture within the Firm. After the merger of the three firms 10 years ago, he believes it is important to align the culture and establish the same goals to facilitate people working together.

172

"There were too many different cultures within the Firm and people had not been working as an effective team… to define our culture base on what we want rather than what we inherited."

      – Interview with the Chairman, May 2009

Even many Associates shared similar views,

"It is difficult for staff to describe the Firm's culture. If you work with different Seniors/Managers, you will be treated differently. It is difficult to have a clear cut culture in a big firm."

      – Associates Group 7, Hong Kong Office

The 'no culture' argument represents a managerial integrationist view (Martin, 1992); as a 'solution' it aimed to build a distinct firm culture where people will have the four 'experience' behaviours to help grow the business and address the people issue.

From the perspective of the symbolists and Alexander's Strong Program, we are in fact the culture and it can exist without us being conscious of it. The Chairman and the Department Leader are looking for one integrative culture because they did not recognise that diversity in fact is the essence of the Firm's culture. When I mapped out the culture of the Firm, in contrast, I did not identify one culture but seven cultural webs. The seven webs are: the long hours and eating time culture; the client and revenue focus culture; the partnership culture; the diversity culture; the caring and harmonious culture; the Chinese compliance culture; and the professional pride culture (see Figure 5.5). They are complimentary to each other but there are also tensions between them.
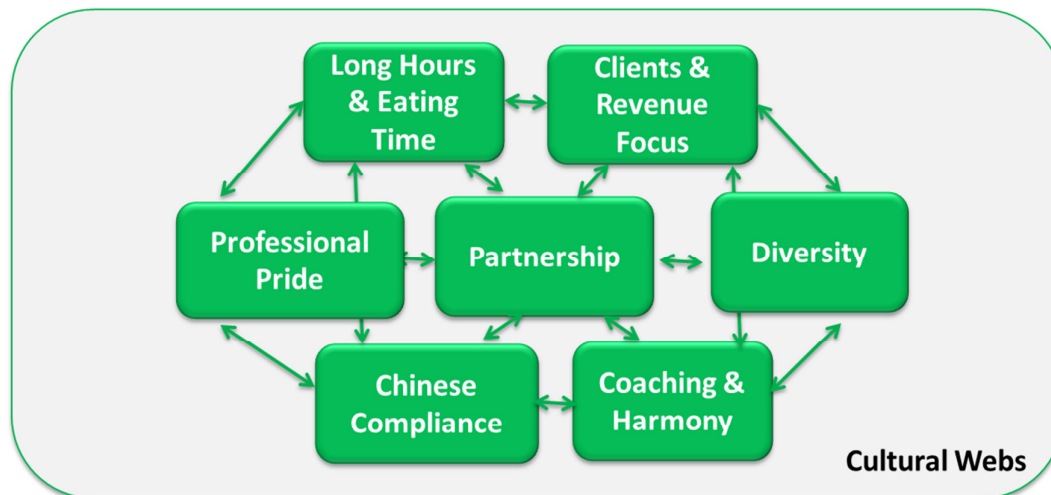
Figure 5.5 The cultural webs of the Firm

I traced from the symbols identified (the parts) and based on the text of the interviewees to hermeneutically reconstruct the culture of the Firm (the whole). During the interviews, we asked the interviewees to describe the Firm's culture; it was not easy for them to articulate as the webs are complex. We shall look at them one by one.

1. **The culture of long hours and eating time**

   As explained in the background symbols, the Firm has a long-established long hours and eating time culture. People see the long hours as inevitable and it is very much part of the work nature. Even fresh graduates, who are planning to join the industry and the Firm, are warned about the long hours. Though some Partners would challenge the need for such long hours, it is a general acceptance that long hours or OT is a must in the auditing and assurance industry. By accepting this as the norm and developing it as part of the culture, people would behave in such a way to reinforce this culture. They see it as inevitable and they would not try to change it as most people believe that this cannot be changed and it is the environment, not just an individual organisation issue. Instead of trying to change the situation, they choose to leave as they do not see that they can change this issue. The same concept is not only shared by the Associates but also by most Partners and Managers. They have all gone

through more or less the same career path and experienced the workload when they were staff. The concept of inevitable long hours is deeply rooted in the culture.

To go with the long working hours, there is also a culture of ET. This is consistent across all grades, all offices and business units. This came out strongly from both the Senior and Junior Associates groups across all offices. Even for Partners and Managers, they do not believe it is possible to eliminate ET. It is believed to be very much in the nature of audit work.

2. **The culture of revenue generation and client focus**

The recoverability and budget of the project signifies good performers and drive people's behaviour in the Firm and that strengthen the ET behaviours. This stems from the revenue and client focus culture. The interviewees, particularly the Managers and Partners always refer to the need for revenue generation and meeting clients' demands. The Managers and Partners see the most crucial KPIs are servicing clients, generating revenue and profit. Though the Firm always talks about the importance of people, people's perception is that the KPI is conflicting with what the Leaders say.

> *"They* [the Managers] *have this question. If a Partner gains a lot of revenue but he has dinosaur behaviours, will he be punished? They don't believe he will be punished because revenue is very important. Actually, this question is valid and I don't know how to answer it."*
>
> – People Partner 9, Hong Kong Office

> *"We need to chase profit and revenue. As a Partner, we all know that we have lots of work to do. For example, a big client wants to see me on a big project and at the same time, I have an important 'We Care* [internal people] *program' that I need to attend. My priority is always with the clients, otherwise it is not sensible."*
>
> – People Partner 6, of Shenzhen Office

It is only natural for a firm to focus on revenue generation and servicing clients and in a way that is the purpose of its existence in the market and it is crucial for the Firm's survival and success. This focus was manifested in the Firm's Key Performance Indicators ('KPI') and whether they were the Partners, Managers or Associates, they were sceptical on whether the culture could be changed. As described by one of the Associates, "People's needs would always be scarified by the Firm when it goes against the clients' needs."

3. The partnership culture

"We are not a herd of wolves but only a bunch of cats."
– Partner 2, Shanghai Office

A US Partner who was based in Shanghai Office when I interviewed him made the above description. His comment explains a lot about the individualism of the partnership in China. The culture of partnership is different from a corporation in the sense that people in a partnership come together to share resources so that it would be more cost effective. However, each Partner still maintains their autonomy, as having their own personal practice certificate and reputations at stake. They are not like wolves who work as a team in winning work. This may contradict the team concept that I discussed earlier. What I noted is that there is a strong sense of teamwork within the audit project and among the staff; but there is comparatively less teamwork among the Partners.

This partnership culture has been challenged, as the Firm has grown to a size that demands more collective decision-making and effort; and the complexity of assignments and clients demands more teamwork among the Partners. However, Partners (especially more long-established ones) still expect the autonomy that they have been used to. That is also why we hear comments from Managers and Associates saying that the culture to a large extent depends on an individual Partner's character.

"Under a partnership arrangement, the corporate culture is played down. In a partnership, it depends on individual Partner's charisma and there is no common direction. No overarching vision and mission to work together."

> – BU Leader 1, Hong Kong Office

"… Partnership is not good for a large firm. Everyone is the boss and their taste and demands are different"

> – Managers Group 2, Shanghai Office

"It depends on the individual Partner. Each engagement is different. If the Partner is nice and less concern with the time and budget, the engagement [audit project] *would be different. If the Partner is concerned* [with the time and budget]*, the pressure will be passed to Managers, then to Seniors* [Senior Associates] *and to staff* [Junior Associates]. *Hence, the experience varies among different engagements* [audit projects]*."*

> – Associates Group 1, Beijing Office

Apart from the individualism and autonomy maintained by the Partners, seniority is also a key element in this partnership. Senior partners were well-respected and have more authority.

"The partnership culture is also a barrier. Take the [Group 1] *Leader, some of his behaviours are the opposite of what we are talking about. During the restructuring, the new* [Group 1] *and* [Group 2] *were formed and new Leaders appointed. Two Partners commented to me that they 'wanted to cry' when they see him became the* [Group 1] *Leader. As a firm, why can't we put a young, energetic and well-behaved people on the* leadership *role? We just don't do such thing, it is not our culture. If the person is not behaving in the way that we are advocating, we should not promote him. No, we cannot do that, it is not our culture. There is the Partner to Partner piece. How can you change it?"*

> – Assurance HR Director

"Even for BU Leader, who dare not come out to say anything to a Senior Partner who is older and more experienced to him. This is partnership. Even for the Chairman, he would not say anything to a Partner for such matters. He would have his consideration."

– Managers Group 2, Shanghai Office

4. The coaching, development and teamwork culture

In people's description of the Firm's culture, there is a clear pattern of a coaching, development and team work culture and it is consistently described across all offices. The Associates of all the five offices had very positive comments on the learning and development culture in the Firm. They appreciated the freedom, the coaching, the communication, the development opportunity and the relationship among peers and within the engagement team.

"People here are willing to teach. No matter whether they are Managers or Seniors [Senior Associates], they are all willing to teach me and help me to learn and develop."

– Associates Group 1, Beijing Office

"We are rather like working together. The coaching culture is good. From knowing nothing to learning a lot, the co-operation and helping each other is quite clear."

– Associates Group 3, Shanghai Office

They also see a harmonious relationship in the Firm:

"There is no strong sense of hierarchy in the Firm. People of different levels are very good. We communicate well across levels. We are free to voice out our opinion. Partners are also friendly and take the initiative to say 'hi'."

– Associates Group 5, Guangzhou Office

This point is also echoed by the Managers and Partners:

"The office culture is more in harmony, no conflicts. People are working harmoniously. There is no strong competition; we only focus on completing assignments [audit projects]. *We do not feel the pressure of competition (within the Firm)."*

— Partner 6, Guangzhou Office

"There is more team work here and you don't need to be outstanding but you need to be modest. The manner in dealing with issues is mild and they would have done good preparation to give an opinion… Even in fighting for staff [resources]*, you can feel that. We don't want to be too aggressive. We tried to avoid confrontation and will compromise."*

— Managers Group 2, Shanghai Office

People kept describing the Firm's culture, as one that only required people to focus on work performance, where there was no need to do other extra things, and no need to be outstanding before people are recognized. In this sense, there is less internal competition among the peers or teams than might be expected.

"You don't need to be aggressive; if you perform, people can see it and you don't need to be outstanding or show off yourself. I think the organisational culture is good as if you can work well, you don't need to do any extra thing or focus on personal relationship, to be noticed."

— Partner 6, Guangzhou Office

5. **The culture of diversity**

When I analysed the background of the audience of the Firm, there was a diverse background. The Firm has been through three mergers since 1998 and has been rapidly expanded in the last 20 years (from 2,000 people in 1992 to over 12,000

people in 2012); from 2 offices (Hong Kong and Macau) to 14 offices (additional 12 cities in Mainland China); resulting in people of different background and experiences coming together. According to the interviewees, the Firm has people from three different legacy firms and their three distinct 'cultures' are still noticeable; from different regions of China where each region has different clientele and market environments that lead to different work practices; different age groups (range from early twenties to late fifties); different national and social background (local staff vs. expatriates). When people with different background and cultures interact on a daily basis, there would be conflicts as well as compromises. However, a recurrent theme came out from the interviews, concerning the Firm as having a culture of maintaining harmony and accepting diversity:

"Harmony. The people have diverse backgrounds. If you are sincere and work seriously, you can stay in the Firm."

– Associates Group 5, Guangzhou Office

"We deal with the facts and do not make it personal when working on the jobs [audit projects]. *Hence, we seldom have conflict because of the differences in personality. Instead, we focus on how to get the job done well. Also, unlike other enterprises, personal relationship does not affect our work."*

– Associates Group 4, Shanghai Office

"This may be our existing culture, which is to be accommodating to different styles. This may be the right model. If we accept it, we can just focus on efficiency."

– Partner 3, Shanghai Office

"The culture is to accept that there are different cultures and to focus on forming an effective team."

– Partner 8, Hong Kong Office

The background and development of the organisation leads to a culture of diversity. There is certainly a common platform due to common experiences that they have all gone through, e.g. the same regulatory environment, same nature of work and same client services to be delivered. However, there are also differences due to their diverse background. As work demands them to work effectively and efficiently, a harmonious and flexible culture has evolved. This may be a natural mechanism evolved to accommodate the diversity and at the same time be able to survive in the fierce competitive market.

It is interesting to note that this diversity culture is regarded by some as 'no culture' and at the same time, recognised by others as the Firm's culture which they are comfortable with as they see it as a realistic development of the Firm.

6. **The Chinese compliance culture**

There were comments where people worked under pressure but they would say nothing and would just leave the Firm if they were dissatisfied; and there were numerous comments made that people 'dare not' speak up and explain the extra costs and they chose to ET instead. When I talked to the Associates, many considered this may be due to the Chinese culture.

> *"May be we have the Confucian culture and we are reluctant to share our views and thoughts. We are very shy to communicate with the Partners re our dissatisfaction. May be it is our culture that makes it very difficult… People are unwilling to share their views though we do have various channels to communicate. This may due to our national culture. We feel shy "不好意思" as there are local and Hong Kong Partners. They may respond differently to what I say, so it is better to say nothing. Also my personal view may not be representative, so we tend to be more careful in what we say."*
>
> − Associates Group 2, Beijing Office

"I think it is difficult to solve this problem. Because of the influence of Confucian thought, Chinese staff are patient and will not proactively voice out their opinions or demands. If they are unhappy, they just leave the Firm."

    − Associates Group 3, Shanghai Office

Despite this, many Partners and Managers described Generation Y as not showing as much respect for their superiors as their own generation, or they could not work as hard as they did. While talking to the Associates, I did feel for them as I noticed that even when they were under great work pressure and difficult situations, they still worked conscientiously. I was told by a few Associates in Shenzhen office:

"As a Senior, this year is more difficult. When I was in Shanghai, I had been working so hard. Even when I had a headache, I still went to work and then I was sick and had to go back to the hotel. I thought I was going to die in Shanghai. I went to see a doctor and he told me that I was too exhausted. I continued to work like that until 2–3am on that day."

"Seniors [Senior Associates] *are different. Once I worked over night with a Senior. At the end, I told my Senior that I was not coming back the next day as I had to take some rest. My Senior said that you could do so, but she could not. I heard that she came back the next day. We can rest but not our Senior."*

The Associates preferred to tolerate the hardship instead of giving voice to complaints to the Managers or Partners. This does not only happen within this Firm, it happens in other international accounting firms in China. Regarding the long hours and ET issue, though, people see it as an industry issue (and, for me, it is). However, it seems that it only happens to this degree in China. The situation in Europe, the U.S. or Australia is not as serious as China. Young people there would not have tolerated the established culture, and would have 'dared' to speak up.

7. The professional pride culture

I struggled for some time to decide on this aspect of the culture. It is not explicitly spelled out by the interviewees, but being with the Firm for 18 years before I left, and still staying in the accounting industry, I do see there is a culture of professional pride in the Firm. The culture manifests itself in terms of individuals seeing themselves as professionals; as well as the Firm seeing itself as a high quality professional firm. Hence there is a need to maintain the standards and quality of their technical work and services.

> *"The whole industry is like that and big 4* [international CPA firms] *are worse because our quality is high and we need to maintain it. So we still need to do all the necessary work even we have less time… The Big 4 are more regulated and professional."*
>
> − Associates Group 6, Shenzhen Office

> *"The external market has great pressure on us. If we allow the staff quality to go down, we have an issue. How we can tell others that we are great? Great in what? It is always our people, not our methodology that the others can see. So it is all about people."*
>
> − BU Leader 1, Hong Kong Office

Professionals have their professional pride. There is a norm where professional staff would prefer to resign rather than being fired by the Firm, despite the fact that they will get less for compensation. That is why they would try to perform well and maintain the quality of their work. At the same time, they expect respect and trust in return.

As Anderson-Gough's and Dirsmith observe, there are similarities in terms of accounting firms' culture in the UK and US, the readiness of working overtime, clients are everything, the importance of professionalism (Anderson-Gough et al., 1998, Anderson-Gough et al.,

2001, Anderson-Gough et al., 2002), and mentoring or coaching culture (both as a means of socialisation and a culture) (Dirsmith and Covaleski, 1985, Dirsmith et al., 1997) are similar to the international accounting firms in China. It may indicate the influence of the industry as they would have similar experience of tight deadlines, competition and a highly regulated working environment. The OT hours, the recovery rate and the staff turnover percentage are common symbols in accounting firms and they are part and parcel of the cultural webs in which global accounting firms are entangled. As Edelman said language and symbols can evoke emotions and actions (Edelman, 1998), these symbols are sustaining the Firm's culture and reinforcing people's behaviours.

However, there are also differences such as the lack of focus in professional outlook (which was much emphasised in Anderson-Gough and Dirsmith work); the eating time practice, the Chinese compliance culture, the culture of diversity and harmony. Apart from the industry culture, there are also the other influences as people of different cultures are interacting within a different context. How people interpret their experiences leads to different developments and evolution of culture. As a result the magnitude of the long working hours and the eating time issues is more serious in China.

5.3.3 The cultural webs – a package of ambiguities, contradictions and tensions

I would like to emphasise here that the culture webs are drawn up from all levels of the organisation. It is not an integrative culture with a managerial perspective, but they are views from all parties, a collective sense of reality. The focus of understanding the background representation of both the actors and audience drives this research to focus more on the audience, and that is the Associates, the Managers as well as the project Partners. The views of the leadership were compared with the views of the audience.

It is the webs of significance, the basis of interpretation, which gives meaning to both the actors and audience in their process of sense-making of their reality. The cultural webs may not necessarily be of the same size or carry the same weight of influence; some may have more influence than the others. Different groups of people may subject to the influence of some webs more than the others. Hence, there can be different sense of

184

reality, and such perceived reality triggers different actions and in a way can strengthen or realise certain beliefs.

These webs are interlinked, as illustrated in Figure 5.5, with arrows linking them together. The client and revenue focused culture, long hours, and eating time culture are all closely related. They are fuelled by both the culture of professional pride and the Chinese compliance culture. The harmonious, team-focused, and coaching cultures also go hand in hand. Coaching and team work are more on the vertical relationship, i.e. within the engagement teams while harmonious relationships are more on the horizontal relationship, i.e. within or among the levels or grades. The coaching and teamwork culture accommodates the diversity culture and creates a harmonious working environment. The different culture webs co-exist and they create synergy and complementary to each other. At the same time they also have conflicts.

> *"We leave it to the top management to figure it out. They need to drive revenue before they can have good returns to the Partners, then you have the long hours. There are conflicting missions. If we achieve one, we may affect the others."*
>
> − BU Leader 4, Guangzhou Office

On the one hand people want to grow revenue and serve clients well; on the other hand, they need to be good to their people. On the one hand the Partners want to maintain autonomy, on the other hand they need good teamwork to survive in the highly competitive environment and to implement strategies in a consistent manner.

Cultures have embedded ambiguities, contradictions and tensions (Erikson, 1976). Here I borrowed Erikson's work on cultural trauma and the existential conditions of modernity. He uses a "sensitizing concept" of culture as a "gravitational field" in which "people are sometimes made more alike by the values they share in the common but are sometimes set apart, differentiated by contrary pulls built into the texture of the field." (Erikson, 1976) p. 249. These contrary pulls or tensions are cultural 'fault lines". When the webs maintain a healthy balance, they possess a coherence and integrity, poised on the edges

of the cultural field and counteracted one another, holding contrary tendencies in a kind of complementary balance. However, when it is in unhealthy imbalance, people lose confidence and this creates emotional turmoil (Erikson, 1976).

When we look at the cultural webs of the Firm, ambiguities, contradictions and tensions always exist. The common fault lines are the tensions between profit and taking care of people, between the need for partnership autonomy and team conformity, and so on. In good times, the cultural webs can maintain their complementary balance (Erikson, 1976). However, when the Firm faces pressure from outside, for example, in 2009, due to the Global Financial Crisis, the leadership reacted to it by cutting the salary of the Senior Associates, as salary symbolises trust and recognition, and with the professional pride, Senior Associates interpreted such action as a loss of trust and recognition, and hence upset the balance of the cultural webs and created the crisis of high staff turnover in late 2009/10, the fault line opened up and led to the trauma.

5.4 REALITY IS CREATED BY OUR CULTURES

5.4.1 Our culture is sustaining the issues

However, the external pressure was not the direct cause of the trauma. It was the management's reaction to the external pressure that led to it. One key concept here is not only how people interpret their experience, but how they respond to their interpretations by acting on them and, in turn, creating new experiences and interpretation. Culture and external environment both exist as social constructions, and influence each other. Organisational realities are socially constructed by organisational members as they try to make sense of what is happening both as it occurs and in retrospect, and then act on that understanding – the concept of enactment. Weick claimed that sense making is not based on discovering the truth about organisations, but on ordering our experiences so that our lives make sense, but at the same time, we create our own constraints (Weick, 2001). When we enact our own sense-making, we are in fact creating realities to ourselves.

186

This is an important point when we see how organisations cope with external environment. One of the key functions of organisation culture is "to solve its problems of external adaptation and internal integration" (Schein, 1992) p.17. When we see how the environment of an organisation is socially constructed and reconstructed as people gather and analyse information, make decisions and take action based on their analysis. it is actually their analysis that creates (objectifies) the environmental features to which they then respond. Facts do not speak for themselves; it is our interpretation of the facts that create the 'environment'. Interpretative perspectives do not treat environments as separate objective forces that impact organisations; environment is the ecological context of thought and action, which is not independent of the observer-actor's theories, experiences and tastes (Smircich and Stubbart, 1985). Organisational members therefore enact the environment by responding to their social construction of it (Hatch and Cunliffe, 2006) p.45. A study on the 1980 crisis in the silver futures market also demonstrated how the market participants create the environment that then impinges on their activity (Abolafia and Kilduff, 1988). So decision makers enact the environment they anticipated by constructing an interpretation that seems sensible. Weick suggest that, if an organisation constructs and interprets that environment as a given that is highly complex and unmanageable; it may not try to influence events but will react only to crisis. This explains how the Firm reacted to the external environment and how they decided that the factors were beyond their control and they only focused on things that they could control.

Alexander sees that it is people and culture that constitute the internal environment of their actions. The external environment does not, in itself, exert pressure on the Firm, but how people make sense of the pressure, and this depends on how they interpret it within their internal frames (Alexander, 1987), and the cultural webs of the Firm are the internal frames. The management of the Firm is culturally conditioned with their focus of the economic concerns, the culture directed how they picked up the signals in the market, how they interpreted the signals and their choice of response to the signals.   The focus on economic and clients' demands spurred the Leadership and the Partners to take on measures like cutting salaries, controlling the project costs and focusing on the

recoverability of projects. This helps to strengthen the cultural webs that in turn sustain the issues that cause people to leave. Managers and Associates construct the reality about the Partners, with its concern with profitability, and in this way create 'objective situations'. In this way, they create their own constraints on charging time. Partners from the same culture maintain the mechanisms that sustain the organisation's symbols and their meanings.

In Figure 5.2, people regarded salary, long hours and eating time as mainly due to external factors. The regulatory environment, demanding clients and staff shortages were seen as causing the issue of long hours. However, when we reconstructed the cultural webs, we can see that the internal cultural webs play a big role in defining, sustaining and enlarging such problems. See Figure 5.6, illustrating how the external forces were interpreted by the people, using the cultural webs as their frame, and enacting their own interpretations.
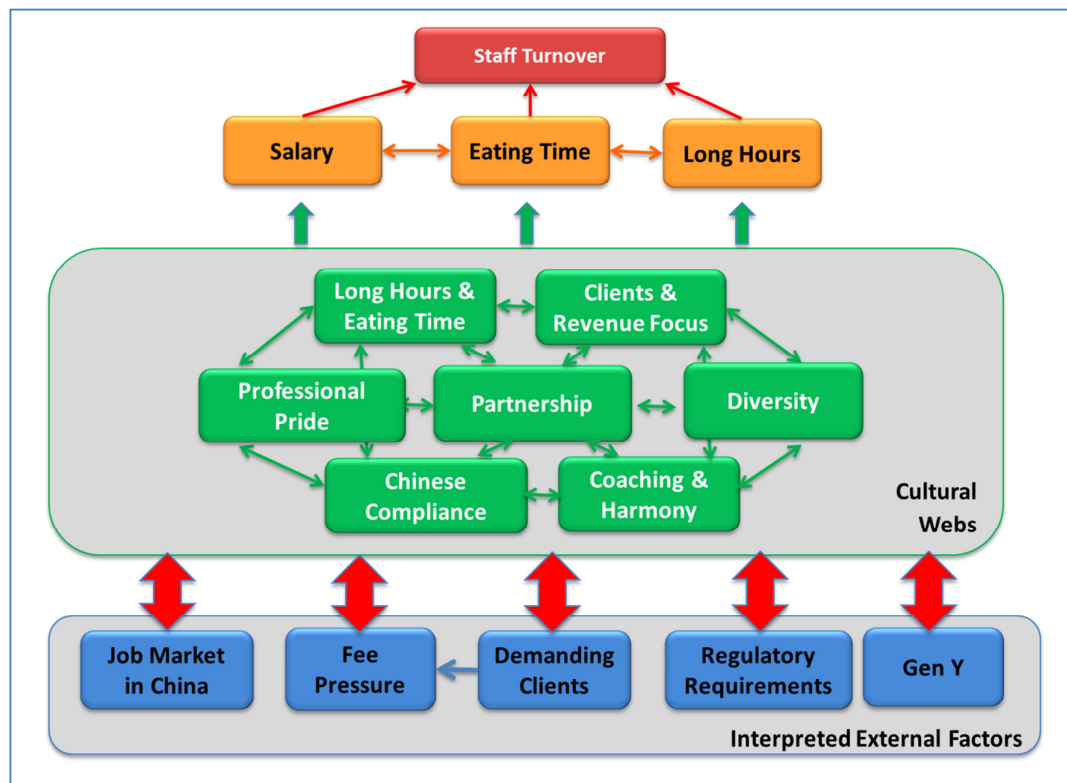
Figure 5.6 The interpreted external factors are mediated by the internal cultural webs

188

As Alexander has said, sociology is as much shaped by its environment as it is a factor in shaping it (Alexander, 1987). As Weick also said, organisations create their own environments, which are more like self-fulfilling prophecies (Weick, 2001) as it all depends on how the people define the meanings of the external factors and respond accordingly. When Partners make sense that there are increasing regulatory requirements, they respond with more audit work which lead to more workload, longer working hours and no rest. When the Leadership picked up signals that the economy and the business are deteriorating and the revenue will be reduced, then the budget is tight and salary grids need to be adjusted, the culture influences how management make adjustments and communicates the situation. These in turn create particular types of emotion or trauma as people interpret and re-interpret the words and deeds of Managers in diverse ways.

Cultural webs are systems of collective representation that people draw on to guide and make sense of their daily social performances. Their interpretation of the external environment and hence their choices of actions are influenced by this frame and these, in turn, further modify or strengthen the webs. In a cultural change process, cultural webs have an important role to play as they influence not only the design of the foreground script but also whether it resonates or not with the audience.

5.4.2 Resonance and dissonance

At the end of Chapter 4, a question is raised – "Have we broken through?" using the Breakthrough Program. If we compare the cultural webs with the foreground script, we can understand more about the audience's comments such as:

> "Lots of actions, but not sure what the impact is."

The 'experience' behaviours like "not to treat people like objects, respecting each other, and creating values to others" advocated by the global cultural change program and the Breakthrough Program seem to be established in the Firm in accordance with many people, particularly the Associates. It is interesting to note that the culture that the

Leaders tried to establish already existed in the eyes of many staff. That is why, when the Breakthrough Program was launched, no one challenged the content of the program or the 'four experience behaviours' as they resonated well with the coaching, teamwork and harmony culture. The audience did not think that this would involve any significant difference in behaviours, apart from some extreme cases; as the culture is there in the first place. Where people were doubtful, however, was whether the program could resolve the core issues related to turnover, as they perceived that these were not cultural but industry issues, and one's not subject to control by the Firm.

The partnership culture explains why Managers and Associates were not convinced that all Partners bought into the program during the first and second Acts of the Program. With many different actors, and individualistic Partners, it was impossible to ensure consistency or consistent commitment across the board. This may be able to explain Managers' non-performance at Act 2. The reliance on Associates to monitor and provide feedback to the Partners and Managers again did not resonate with the Associates as it is against the Chinese compliance culture. People were also sceptical about the program's effectiveness, as they saw that in the conflicts between client vs. staff focus, or cost control vs. more staff, the traditional client and cost control focus was embedded in established structures and performance measures, whatever contrary formal commitments or Partner behaviours were promoted by the Breakthrough Program.

Before I withdrew from the site in late 2012, I would say that there was no significant breakthrough in cultural change despite the improvement in Personal Engagement Index and the Staff Turnover Rate. As shown in Figure 5.6, a real breakthrough would have involved reframing the cultural webs so that people would not be constrained by their traditional interpretations, yet this did not happen. A culture does not change without changing either the meaning of the background symbols, or at least extending or shifting the balance of the webs.

The foreground script of the Breakthrough Program did not resonate well with the audience as it did not confront the existing issues and was not in line with the collective representations. To ensure there is a script that can resonate with the audience, there
190

must be a good understanding of the hidden plot, the underlying cultural webs that sprung around the people, influencing their interpretation of 'reality', their meaning-creating process; and an ability to see how they are sustaining the behaviours that create the issues and challenges of the organisation. Otherwise, all changes would only be superficial or short-term wins, that may relapse in the long run or when pressure builds up again.

5.5 THE POSSIBILITY OF RESONANCE

To change culture and influence people's behaviour, the script must be able to re-fuse with the audience's background representations. A genuine change is not at the behaviour level, but at the cultural webs level. To map out the cultural webs of the organisation would be the first step to ensure the script can resonate with the audience. However, after the webs are mapped out, the next question would be on "how to design the script that would fuse with the cultural webs." The solution may lie in the reframing of the background symbols.

In Act 3, there were more actions in reframing one of the background symbols, i.e. eating time. The Department Leader, the BU Leaders and the Operation Teams have been trying more extensively to reframe the ET symbol as something evil, that it should not happen.

> *"We sent emails to remind people not to eat time and the Partners group do not want eating time. It is reflected in the actual hours."*
>
> — People Partner 1, Beijing Office

There have also been some Partners reducing the budgeted recovery rate so as to allow people to charge their time.

"I know the Firm has driven a lot. That's why I tell Managers and juniors [Associates] *proactively and emphasise that I will reduce the recovery rate this year. At least, they can release the burden."*

        −   Partner 9, Hong Kong Office

It is, however, not just words, but actions that count. It is only when people see it happening that the reframing begins.

"We received a message by email that we are allowed to charge actual OT. When we submit the OT forms, Partners are willing to approve actual OT now."

        −   Managers Group 3, Guangzhou Office

There was some improvement in the ET issue before I pulled out from the research site in 2012 as shown in the April 2012 Dialogue with Leaders Hong Kong session. However, as discussed before, the majority of the Managers and Associates at the April 2012 session regarded the ET and long hour issues were not yet resolved. Since December 2012, there has been more emphasis by the Department Leader on the ET issue and he has formed teams to make suggestions and provided resources for the teams to implement the suggestions. I do not know the results yet, as the real challenge is the 2014 audit peak season when people and the cost budget are under pressure then. I am also not sure if there is any reframing of the recovery rates and other symbols. However, to reframe eating time as a symbol of 'wrong behaviour', with the emphasis given by the Department Leader and the BU Leaders, may be a possible step in the right direction.

The increasing communication between the Leader and the audience helps to synchronise the interpretations of actions and that is useful in the reframing process. Possible changes are happening though practices and interpretations which are variable across the offices. Both Alexander and Gagliardi agreed that change is possible so far as it is in line with the "chords of civil society" (Alexander, 2006, Gagliardi, 1986). In this way, the script of a strategic change may be compatible with the background symbols and yet extend and reframe it to give new meaning to the signifiers to enable significant cultural change to happen. A strategic change process that draws up a foreground script in

192

recognition of this phenomenon has, arguably, a higher opportunity of resonating with the audience, and a greater chance of success in creating a social performance with a transformational ritual-like status.

CHAPTER 6 THE CHALLENGE OF ACTORS AND AUDIENCE

For a change program that operated in a large organisation, there are multi-layers of performances going on, Alexander's framework helps us to view the program as a series of social performances and gives us tools to be more systematic in understanding what are going on inside such program as it can be quite messy. Once we can define each performance and define who the actors and audiences are, it would be much easier to appreciate the cultural codes of the audience, define a script that can resonate with the audience, and identify the right actors who have the inner motivation, able to interpret the scripts and has the skills to have the audience to identify with him/her. The re-fusion of the script, the actors and audience is important, but how to do so is the challenge. The analysis in this chapter shows how the de-fusion and re-fusion happened in the case and using them to find out the "how" and provide empirical evidence of the framework.

6.1 THE SACRED AND THE PROFANE

6.1.1 The profane – the de-fusion of script, audience and actors

The Managers' session of the Shanghai Day of Change event on 12 November 2010

Figure 6.1 Managers' Day of Change Session in Shanghai, November 2010

"This was a much bigger room than the one for the Partners. There were 30 tables, so at least 300 people were here. There were people looking at their mobile phones and chatting in low voices. When the Firm Leader shared the Firm's strategies (it was in English), he did not get the same response as he had had from the Partners. A large number of people were looking down at their phones, working on their computers or chatting with each other. Maybe the same presentation cannot be applied to different groups. The Firm Leader was trying hard to engage the Managers, but I was not sure if he was holding people's attention. The majority of the people did not appear engaged. This was a very different group to the Partners. The feeling was so different. There was boredom rather than eagerness. It is difficult to engage someone who is doing MSN, SMS and playing on an iPhone or iPad, all at the same time.

However, the Managers looked up and paid attention when the Master of Ceremony (a local Senior Manager) came on board to introduce the Department Leader.

The Firm Leader was followed by the Department Leader and he delivered exactly the same presentation as the one he had done for Partners. Halfway through his presentation, there was already the buzzing sound of human voices. Soon he would lose the crowd… Yes, he did lose them…

Then the stage was taken over by the four local Business Unit Leaders. They sat as a panel on the stage to share the areas they had to improve. They were also sharing stories on what they were going to do to ensure that they fulfilled their commitments and to encourage Managers and Associates to give them feedback. The BU Leaders were the Partners that the Managers knew in person, and with whom they worked. Now people mainly paid attention, though some were still reading SMS. The whole atmosphere was now different and people seemed much more engaged."

- Extracted from the researcher's observation notes of the Shanghai Day of Change on 12 November 2010

The scene was a scene in Act 1 of Plot 1 'Energising Leaders'. The scene was the Day of Change that I observed in Shanghai, and this was the Managers' session that took place

196

during that Event. I had just finished observing the Partners' session where the Firm Leader and the Department Leader had given their first presentation; and they were now attending the Managers' session to deliver the same presentation. The Partners were much more engaged when the two Leaders presented and there was a marked difference between the Partners' and Managers' sessions. The initial formal script, delivered by the Firm Leader and the Department Leader, appeared to work for the Partners but not for this group of Managers. A different outcome was achieved when the local BU Leaders became involved in the delivery and fleshing out of the script.

After the performances in Act 1 ('The Drama Begins'), Plot 1 ('Energising the Leaders') was intended to energise Managers to become active agents and actors in Act 2 ('The Plot Thickens') of Plot 2 ('Engaging the Staff'). As described by a BU Leader, in the Breakthrough Program:

> *"Managers are 80% audience and 20% actors."*

In our terms, this means that the majority of them stayed as audience and only a minority stepped up to become the actors in Plot 2 'Engaging the Staff'. This was confirmed by other Partners observing the performance of Managers in Act 2 – 'The Plot Thickens'.

> *"I did not observe that Managers had done a lot. I feel that Managers are just doing their 'homework'. Not many of them shared their commitment. It was only at the beginning that some kept asking about PIP* [Performance Improvement Process]. *They have a concern about that rather a desire to change. They see it more as a task."*
> – People Partner 7, Hong Kong Office

"In the SM [Senior Managers] and M [Managers] level, I observe that not many Managers are engaged in it. First, I don't find them changing their behaviour. Second, they only monitor if Partners change their behaviour, but they don't change themselves."

          – People Partner 9, Hong Kong Office

"Not much is observed. Some Managers do not take this seriously. They just try to do what they need to do; or at least it is not observable."

          – Partner 4, Shanghai Office

"It has less effect on Managers. They will only consider things related to their engagements."

          – Partner 7, Shenzhen Office

In this way, Act 1 of Plot 1 failed to energise the Managers and enlist them to be the actors in Plot 2.

The Managers case demonstrates the two challenges of re-fusion – first, the challenge of reception, i.e. re-fusing the audience with the performance text; and second is the challenge of being natural, i.e. re-fusing the actors with their role. A successful social performance, in contrast, is seen by Alexander as having the ability to produce psychological identification and cultural extension. The aim is, via skilful and affecting performance, to create the emotional connection of audience with both actor and text and thereby create the conditions for projecting cultural meaning from performance to audience (Alexander, 2004a, Alexander et al., 2006).
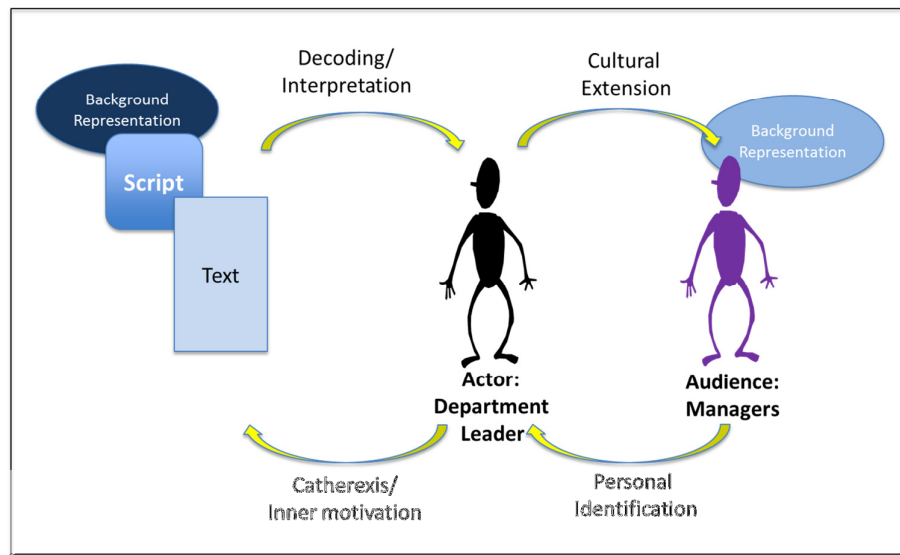
Figure 6.2 The relationship between background representations, scripts, actors and audience (reproduced based on Alexander's work (Alexander et al., 2006))

As shown in Figure 6.2, there are three key elements here in creating a resonant ritual or successful social performance: the text, the actor and the audience. The actor needs to fuse with the text, meaning the actor has no self except the one that is scripted, that it is their real life. He will "assume the inner motivation of the scripted character, in this way re-fusing the separation of actor and script" (Alexander, 2004a, Alexander et al., 2006) p.72. The actor merges with the role he or she plays and becomes the role rather than just acting in the role.

In cultural extension, the actor successfully projects the emotions and textual patterns as moral evaluations, a phenomenon brought about by not only the fusion of background representations with foreground script, but also the ability of the actor to communicate this resonant script, as a recognisably 'authentic' and 'credible' actor. In order to achieve resonance, cultural extension must also be accompanied by a process of psychological identification on the part of the audience. Alexander draws on Moreno's definition to clarify what he means by this i.e. when the spectator is able to:

> *"accept the emotions, the role and the developments on the stage as corresponding to his own private feelings, private roles and private*

developments, the more thoroughly will his attentions and his fantasy be

carried away by the performance; identifying himself with something with

which he is not identical." (Alexander, 2004a, Alexander et al., 2006) p.74.

In achieving both cultural extension and psychological identification, a successful performance depends on the relevance of the script to the audience and the performative capabilities of the actors. The Shanghai Managers' Day of Change event illustrated the two issues of relevant script and credible actors.

1. **The script issue**

The same script was used for both Partners and Managers, and for all offices. However, these are two different groups with varying backgrounds experiences, interests and priorities. The script was designed from the perspective of the Firm and the Partners. It talked about the need to double the revenue in 5 years' time; the Firm had a problem because it was losing its people and that meant insufficient staff to help sustain the growth. The Managers were identified as one of the guilty parties giving rise to the staff complaints; hence their need to change their behaviours. It is not clear, however, the Managers, compared to the Partners, were not as concerned about the growth of the business. When talking to the Partners, most of them had a long-term vision about the Firm's development and they saw that the Breakthrough Program could support it.

"Everyone found that all Big 4 are the same and there is no way to differentiate...
This program is to differentiate our Firm."
   − People Partners 6, Shenzhen Office

"The Firm needs to build a firm culture, to keep our Firm as number one in the
accounting industry."
   − Partner 1, Beijing Office

"We are aligning with the global strategies and we need to invest in people."
    – BU Leader 1, Hong Kong Office

However the Managers saw it more as a job and treated is as following instructions:

"If you push efficiency, I'll do my best on that. If you push pricing, I'll try to talk to clients. I try to meet the new demand of the new initiatives and will forget about the old one."
    – Managers Group 6, Hong Kong Office

"Partners are important, but Managers are only employees. We focus on earning a living, we don't have the power. We are easy to change –, we focus on satisfying clients' needs and Partners' needs."
    – Managers Group 1, Beijing Office

This is echoed by some of the Partners who noted that the Managers had different objectives and values to the Partners:

"They [the Managers] *are more reactive and they do not have a strong sense of belonging and the commitment to do it for the company."*
    – BU Leader 1, Hong Kong Office

"Since the middle levels are employees, their goals are different from ours. We are part of the Firm, so our personal goals and the Firm's goals are similar. Their personal interest may not be the same as the Firm's interest."
    – Partner 7, Shenzhen Office
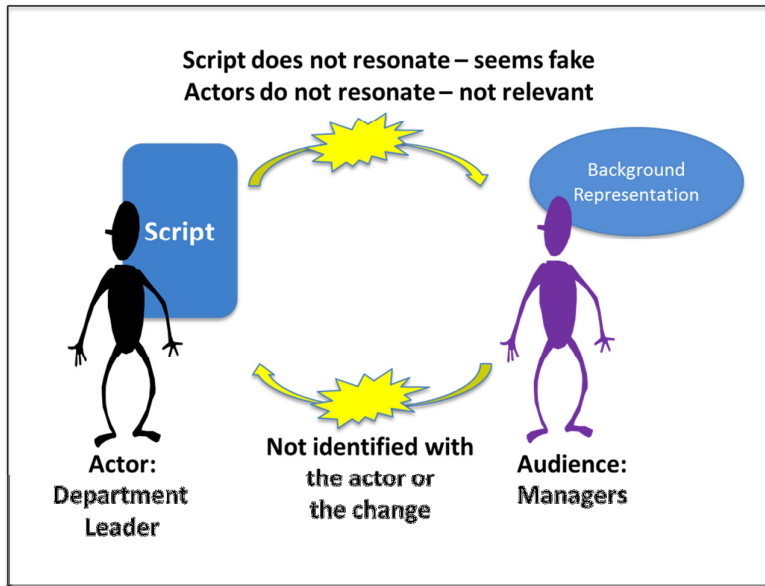
Figure 6.3 The de-fusion between the audience and the performative text

Audiences are diversified and a script that may work for the Partners, does not necessarily work for the Managers. As the script was not as convincing and did not resonate as much with the Managers, they were not so energised to take on their allocated role as actors in the second plot.

Apart from the reasons discussed above, a key part of the background representations of Managers was a perception that they had 'front line' responsibility for handling staff, and that they could only fulfil this responsibility if the Partners were committed to the engagement strategy – and that the Partners remained wedded to the old 'dinosaur' behaviours. Part of a successful and resonant script, for the Managers, was the demonstrated engagement of the Partners, and they were not convinced.

> *"Managers think that if they change their behaviour while the Partners remain the same, they* [the Managers] *would be the ones to suffer. Since Senior Associates are not covered in this program they do not need to change their behaviour. But Senior Associates will monitor if SM* [Senior Managers] *and M* [Managers] *change their bad behaviours. Then, they suffer again. This is the general feedback from our peer group discussions*

and chats. It is true and not just the feeling of the minority. Of course,
some Managers are positive but not the majority. What happen if Partners
don't change? Will they be penalised? It is unknown. So SM [Senior
Managers] *and M* [Managers] *have a lot of question marks over them"*

  – People Partner 9, Hong Kong Office

"We feel we are in the middle, the sandwich class. The nature of work is
demanding. You required us to hand in the work on Monday and yet the
Partner told the team to have work–life balance, but we need to work over
the weekend to get the work done, the Managers are the one who act as
the bad guy. The pressure is on us then and the [People Engagement] *index*
is low for Senior Managers and Managers."

  – Managers Group 5, Hong Kong Office

"After CCF [Culture Change Forum], *Managers are the ones who are the*
sandwich class. In the past, you could still apply pressure to your staff. Now,
you cannot as you are required to be good to your staff. However, the
pressure from the Partners [to the Managers] *has not been reduced."*

  – Managers Group 2, Shanghai Office

As the Breakthrough Program (Drama) entered Act 2 ('The Plot Thickens'), this
'watching' of the Partners by the Managers became an increasingly important part of
the script for Plot 1 ('Energising the Leaders'). As this 'script' involves, in this case, the
motivations and actions of the 'actors', it cuts across the 'script'/'actor' divide in
establishing successful cultural extension. In the 'The Plot Thickens' phase, the
Managers did not find the script appealing to them, as the absence of action and
change on the part of the Partners put them in a difficult situation, one in which they
would be the 'sandwich' class that suffered. Only if the Partners' performance had
been convincing during this stage, would the Managers have followed.

"They will observe if the top level takes actions. When they notice that the top level takes actions, they will then buy in. May not be 100%. It is also good if there is 10% or 20% buy in. It will grow. If there is an impact of their fellow Managers' actions through to the lower levels, there will be some peer group pressure or influence.

— Partner 9, Hong Kong Office

"If Partners change, Senior Managers and Managers can experience an easier working life. So they will change their working behaviour to make staff's life easier."

— Partner 7, Shenzhen Office

This is clearly echoed by the Managers' group:

"The daily action is the key to move us."

"By talking to the Partner and Senior Managers and observing that they are doing it, this is symbolic to me. It's a friendly situation and makes me feel that they genuinely believe it, and it is not a show."

"The others feel the same; it is the Partners' change that is the key. They are influencing us. If they are doing something, we should be doing it too."

"Seeing the Partners are genuinely doing it and it is not a show."

2. The choice of actors

In a sense, the motivation of the actors (Partners) is part of the script for the audience (Managers), the actors presenting the script have a key role to play in making the performance resonate with the audience or not.

204

In the Shanghai Managers' session, we saw how they responded differently to the Department Leader and the local BU Leaders. The Firm Leader is based in the Hong Kong Office; the Department Leader is based in the Beijing Office. They had had very little interaction with Shanghai Managers before the event. There was no strong relationship, nor sufficient trust established before they came to the event.

The reception of the presentations by the Firm Leader and the Department Leader in the Hong Kong Office and in Beijing Office was much better. Though it does not mean that the Managers were strongly convinced by the performance, at least they were more engaged. Alexander emphasises that creating re-fusion leading to successful performance, requires actors to establish a common identity with the audience, to understand their interpretation of reality, and to know what symbols are relevant to them and the meaning behind those symbols (Alexander, 2004a). Whether the audience can identify with the actors in this way depends on their perception of the actors, based in part on the previous social interactions with them, as well as established trust and social power. In every region, the BU Leaders interact on a daily basis with the Managers, and they are the ones who have direct influence on the Managers' promotion and salary increment. As a result, Managers appeared to pay more attention to the BU Leaders in all of the sessions.
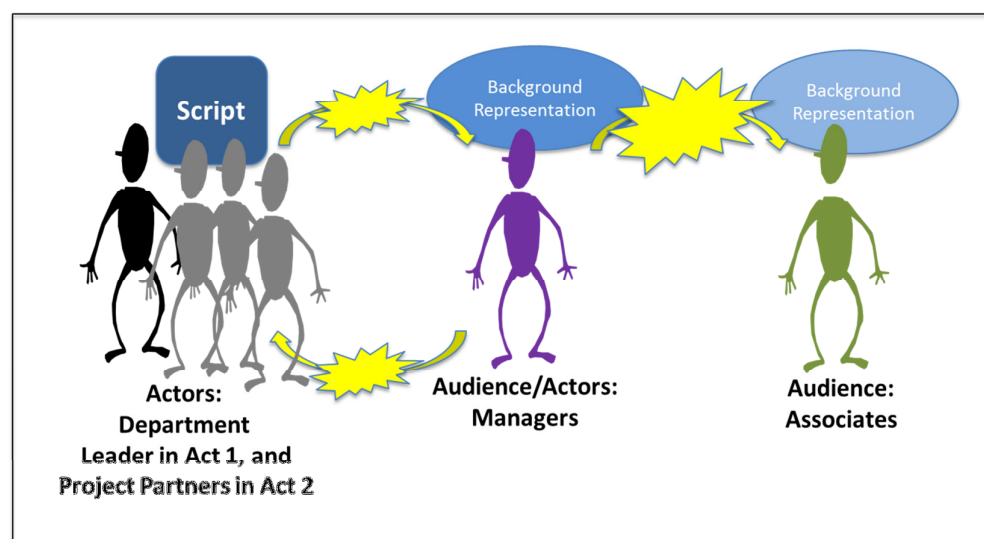
Figure 6.4 The de-fusion of Managers with performances of the Leaders and Partners leading to their de-fusion with their role as actors

While the Performance of the Department Leader in Act 1 did not resonate as well with the Managers as the Partners, and the Managers in the Shanghai Office in particular, so the overall performance of the Project Partners in Act 2 did not convince the Managers that they should step up in their role of 'Energising the Leaders', playing a role as key actors in Act 2 or Act 3 of Plot 2 'Engaging the Staff'. In partial recognition of this, the Department Leader and the BU Leaders included the Managers as audience in the Dialogue with Leaders Sessions in Act 3.

6.1.2 The sacred – the success of Act 3 in re-fusing the script, actors and audience

In Chapter 4, we saw the engagement level of the Associates and Managers improving substantially in Act 3 ('Turning Point'), and the initiation of actions that had brought this about. After Act 2 ('The Plot Thickens'), the Department Leader initiated the 'Turning Point' Act by deciding to have the BU owning the program and allowing them the autonomy to design their scripts. The BU Leaders were well-supported by the People and Operations Partners, and by this time were convinced of the need to change. Once they were given a focused target, to improve the PEI percentage to 60%, and the freedom to design their own performative text according to the local context, they appeared energised to push through the work, with, in consequence, direct impact on the Partners, Managers and Associates. I am not going to repeat all the details of Act 3 ('Turning Point') as they have been explained in Chapter 4. Here I focus on two key elements in how the program addressed the intertwined challenges of the 'scripts' and 'actors' ('being natural') and how they addressed the challenge of the audience ('reception').

1. Addressing the challenge of actors – having the BU Leaders and the Operations Team[54] driving the change

   The BU Leaders are the ones who come into daily contact and work closely with the Partners, Managers and Associates. They know the needs of the people and already

---

[54] There is an operations team for each business unit. They are mainly led by the People Partner, the Operation Partner and supported by the Operations Senior Managers, Managers and the Administrators. The team is responsible for handling the finance, administration, IT, human resources matters like staff booking, appraisal, staff counselling, promotion and salary review exercises.

have a level of trust and relationship with the audience. As the actor in the 'Engaging the Staff' drama, the challenge of being natural can be easily addressed as they are simply playing their legitimate role, which is well-recognised by the audience. There is also inner motivation for them to perform well as they are the ones who understand and experience the staff turnover and people issues, and their detailed and direct impacts on the operations of the Firm. This was recognised by the Managers,

> *"Yes, I am also impressed by the interaction with People Partner. He sent emails to us to show his care. He called me to discuss a personal/sensitive issue (such as pregnancy) and let me have a clear idea about the process. I feel the Firm is willing to increase the transparency of its policies. In the past, they worked in a black box and we didn't understand what happened. But now they tell you the details and make me feel acceptable."*
>
> > – Managers Group 4, Shenzhen Office

2. A tailored script with the participation of the audience

A script may be more or less tailored to the local context and needs, making it more or less relevant and easy to resonate with diverse audiences. In Act 3 ('Turning Point') of the Breakthrough Program (Drama), the People and Operations Partners got audiences involved in designing the script. For example, within the new set of initiatives led by the BU Leaders, the Cluster Leaders got some of the Senior Associates and Managers to decide on the social activities of their respective Cluster. On weekly Manager/Associate meetings, People Partners also sought views from Managers and Associates to come up with people-friendly operation policies and practices, and to draw up the BU busy season commitments.

> *"I also helped in the Cluster's people aspect and I know that the Cluster Leaders really want to do something on the people issues and put lots of emphasis on it."*
>
> > – Managers Group 5, Hong Kong Office

"There are representatives of each grade [in the BU focus group meetings]. *We issue the agenda a day in advanced to everyone and encourage them to raise to the representatives, the matters that they want to raise* [to the BU leadership].*"*

− People Partner 4, Shanghai Office

As discussed in Chapter 5, even in Act 3 ('Turning Point') the Breakthrough Program has been unable to achieve resonance and success in addressing the 'deep plot' of turnover rates and their relationship to the symbolic role of wages, conditions and industrial fatalism. However, through more effective sense-making and sense-giving, the Department Leader, the BU Leaders and the People and Operations Partners created a more resonant social performance at the level of the 'surface plot' of engagement and links with Partner behaviour. As illustrated in this Chapter, this involved addressing major 'de-fusion' challenges that were not resolved in Act 1 ('The Drama Begins') and Act 2 ('The Plot Thickens'), in particular using a new set of actors (BU Leaders) to initiate a set of actions in a way that resonated, in terms of both script and actions, with both the Managers and Associates.

6.1.3 Key points learned

1. **Choice of actors in multi-layers performances**

   If we just focus on the performance of actors and the reception of audience, we can see that in Plot 1 (Energising the Leaders) Act 1 (The Drama Begins), the performance of the Firm Leader and the Department Leader was able to resonate with the BU Leaders, the People Partners and the Operations Partners. It also set the scene for the whole department re the need to change. In Plot 2 (Engaging Staff), Act 3 (Turning Point), the BU Leaders and the whole Operations Team of the BU were able to script out a performance that was more convincing to the Partners, Managers and Associates of the BU. The results of the PEI percentage and the Staff Turnover Rate to a certain extent reflected this resonance.
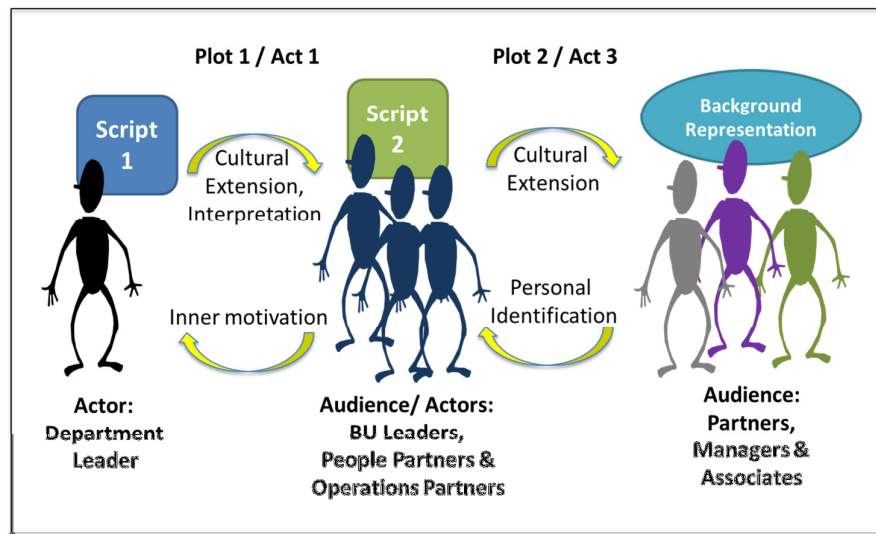
Figure 6.5 The re-fusion of actors and re-fusion of audience

In an organisation where there are diverse audiences, there is a need for multi-layers of actors to address multiple audiences, and also for multi-scripts to ensure the performance is not only relevant but 'seen to be relevant' to respective audience groups, see Figure 6.5. In designing the performance, it is important to identify who the audiences are in each performance and who and what they would easily identify with. In deciding on the actors, there is a need to understand the social influences of the organisation, and identifying those who have a credible and influential role to the respective audiences; can help address the re-fusion of actor and role issue. Those who have the social influence, who have already established credibility and relevance for the audience, allow easier cultural extension and personal identification. For example, in implementing the Breakthrough Program and 'Engaging Staff' in the Act 3 'Turning Point' phase, the BU Leaders and People Partners had more localised detailed social influence to influence the Managers than the Firm Leader or the Department Leader. Yet, such power is different from, Alexander's exploration of social power in the production, distribution and interpretation of the performance. We shall discuss this in more details in Chapter 7 when talk about social power.

2. **Scripts that can resonate**

Another key point is the tailoring of scripts to resonate in specific situational contexts with the local people. This ensures the script and performative text are relevant to and persuasive for the audience. Some BU Leaders got the Managerial and Associates audience to participate in the creation of the script, further enhancing its relevance to them. At another level, the Department Leader attempted to support and supplement such initiatives by trying to get the input of the Associates through the Blog and the Dialogue with Leaders in defining or re-defining a relevant script. In January 2013, the Department Leader encouraged the Associates to form teams to make suggestions on resolving issues such as long hours and eating time. He invested resources in supporting the teams to do so and the plans were announced through the Dialogue with Leaders Sessions. This helps to ensure the relevance of the script, also Energising the Leaders (and sometimes others) to take on an actor role in the Breakthrough Program (Drama).

Such uses of multi-layers of actors, audiences and scripts facilitate re-fusion of actors and audience. At the same time, however, this complexity and multiplicity raises its own challenges, giving rise to issues of consistency and coordination. We shall consider this further in the following section.

6.2 ACTORS AND AUDIENCE ISSUES THAT ARE NOT EMPHASISED BY ALEXANDER

While applying Alexander's model to the case, I noted a few issues that may be worth highlighting for further consideration.

6.2.1 The team of actors

With a complex organisational cultural change, it is impossible just to rely on one or two actors. There is a need to mobilise a team of actors, and they are not limited to the top level management. Quite often there is a need to enlist middle management as actors, as they are the ones who have direct contact with the audience. They play a major

210

performative role in regard to frontline employees. This is particularly so for the complex team of actors acting on multiple stages to diverse audiences within a change program. Alexander emphasised the diversity of *audiences*; equally important is the issue of the diversity of *actors*. In the Breakthrough Program, there are multiple layers of actors including: the Chairman, the Firm Leader, the Department Leader, the Business Unit Leaders, the Cluster Leaders, the Operation and People Partners, the frontline Partners and the Managers. They play different roles, at various phases and on different stages, and in relation to different audiences. The complexity of this team of actors has the potential to create a variety of mixed messages that can greatly impact program results. The sheer number of actors involved even throws doubt on whether any consistent change 'performance' is possible in such a context**.**

As one People Partner (9) of Hong Kong Office observed:

> *"Many people have a big question mark. What degree of determination is there? In the past, we had a number of campaigns to do different things. Does the whole* leadership *have the determination? There are so many Partners – can each Partner make it?"*[55]

There are two dimensions of the resulting teamwork challenge. The first concerns the creation of a consistent performance or message to the audience or audiences. The consistency of message and performance is crucial to ensure it is convincing and, in Alexander's terms, create psychological identification and cultural extension (Alexander, 2004a). The second issue is that the team also needs to act together, playing complementary roles in sustaining their performances. If the Department Leader tells the staff that the Partners will share their commitment statements, but in fact the Partners do not do so (as was the case), this discredits the Department Leader, as the audience sees the Leaders and the Partners as a team of actors delivering (or failing to deliver) 'one' performance. Whether the actors can maintain a united front and provide a coherent performance depends on whether they buy into a common consistent script.

---

[55] This scepticism is of course also linked to the Partnership culture identified in Chapter 5.

Even if they buy into it, however, they also have to know how their performance will impact the program, be motivated to perform and have the skills to deliver.

Integrating these performances poses four main challenges for the directors, producers and actors. These are:

- ensuring coherent and complementary performances when there are multiple levels, actors and stages
- understanding how different actors interpret the message, script or performance in their own way – in the case of the Breakthrough Program ranging from the initiatives as one of 'being nice to people' to retain them, to resolving people issues, a Panadol to ease the pain while continuing to inflict it, or a means of growing the business
- managing the complexity created by the 'dual roles' of many participants, as the move from audience to actor, and vice versa. At the earliest stage of the change drama, this involves mobilising audiences to prepare them to become actors
- selecting the right actors for the right audiences, a complex task as audiences vary, both within and between performances at different levels, in different phases and on different stages.

As Goffman pointed out, for a team of actors, it is always a challenge to align the differences and maintain a consistent performance (Goffman, 1959). Goffman proposes three attributes of team members in a performance: dramaturgical loyalty, discipline and circumspection. 'Dramaturgical loyalty' means the teammates must act as if they have accepted certain moral obligations to ensure the team sustain the line it has taken. 'Dramaturgical discipline' refers to people who, while being immersed in a part, maintain the presence of mind to cope with dramaturgical contingencies as they arise; and who can cover up on the spur of the moment for inappropriate behaviour on the part of the teammates. 'Dramaturgical circumspection' relates to someone who can exercise foresight and design in determining in advance how best to stage a show (Goffman, 1959). All of these motivations and capabilities are relevant to the issues outlined above. To ensure a coherent performance by a team of actors, the director needs to pick the

212

right actors who have these three attributes – and it may not be wise to presume the widespread presence of such capabilities and motivations – and, with this in mind, be sensitive to the dangers of having too many people as actors. Instead of trying to enlist all Partners and Managers as actors, it may be better to enlist a smaller group of people who have a better chance of having the three attributes, to ensure a coherent performance. This point links closely with the previous discussion in Section 6.1.3. More thought needs to be given to defining the audience, identifying the right people to form the team of actors, ensuring proper communication and training to equip them to be effective team of actors, and monitoring the performance through regular review.

6.2.2 Actors were bound by own cultural webs

Another challenge is that the actors will be conditioned and influenced by the cultural webs within which they are embedded, and these may drive them to behave in certain ways that may make them ineffective as actors or unreceptive as audiences.

In Chapter 5 we discussed the Firm's cultural webs. The partnership culture, and the client and revenue focused culture, may pose a major challenge for actors embedded in these tangled cultural webs. If individualism is strong, it is a challenge to ensure a consistent performance from this team. When the focus is on revenue and client service rather than on the people agenda, the actors can easily miss the people agenda. One example of the latter is the implementation of the Performance Improvement Process (PIP).

The PIP was considered as the non-negotiable element of the program by the external consultant. It was the key monitoring and measurement mechanism of the program. This was the symbol that showed the Breakthrough Program to be different from the previous initiatives and that the leadership was serious about the program. As discussed earlier, Managers were making an effort because of their fear of the PIP. At the beginning of the program, the Department Leader was very serious about having such 'consequences' for the non-compliance.

"For the Partners and Managers, there is no way out. They can leave the Firm if they don't comply…"

- Department Leader, spoken at the first Day of Change event held, 27 October 2010, in Hong Kong

When it came to the implementation of PIP in Act 2, however, the Department Leader decided to take a 'softer approach' rather than executing it as originally planned. There were only the BU Leaders talking to the 31 Partners who 'need further support'; and there was no mention of the personal development plan, warning or sanction. As a result, the accountability and follow-up sanctions as laid out in the PIP program did not occur.

"I played it soft as I don't want to create very negative feeling toward it. There are two levels, one level is to fire people and the second is to cut salaries if you don't achieve it. I did not do this but I had a conversation with these people. You may say that you need to push harder. I don't believe it as this is a journey and if you want people to buy in, these things all need to take time. That is why we only had conversation. But for next year, we get all Partners' commitment out and push much harder. Last year, we talked about which Partners did not deliver [the desired behaviours]. *We start softer and then we move to push it harder and harder. That would be our approach."*

- Department Leader

In the 'public' eye, there was no PIP action taken at all as all these conversations were held behind closed doors and were not disclosed to other Partners and Managers, nor to Associates. Also no sanctions were taken towards the Managers and Senior Managers who were supposed to be part of the actors' team but appeared not to be playing their part. Apart from the 31 Partners and the BU Leaders, as far as the other Partners and Managers were concerned, the PIP did not happen; and how would this program be seen as different from the previous initiatives when the key element used to distinguish the program was taken away?

"Since Leaders push it, they will apply pressure to lower levels to do so. But it is not obvious to have the mechanism to monitor the process and follow up. E.g. some have posted the statement but some haven't. Is there anyone to monitor if you make it or not? So it is not useful. What is the penalty if you can't comply? What is the reward if you can make it?"

      − Managers Group 4, Shenzhen Office

The Department Leader decided on a 'softer' approach – influenced by the cultural webs and social powers within which he and the Partners were embedded – but such a softer approach diluted the symbolic impact of the PIP and compromised the program.

In Chapter 5 when we mapped out the cultural webs of the Firm, we noted that the symbolic meaning of recovery rate is one of the root-causes sustaining eating time behaviours. However, nothing was included in the script to address this issue or to reframe its meanings. The embedded cultural webs not only exert crucial influence on people; they may also be blind spots in the vision of the actors and directors of a cultural change performance.

6.2.3 The role of audience

The role of the Associates and Senior Associates as the audience of the Breakthrough Program, was restricted to monitoring the performance of the Managers and Partners; and providing feedback to the leadership on issues that concerned them most, using channels like the Blog, the Dialogue with Leaders, focus group meetings, and the upward feedback mechanism. However, Senior and Junior Associates are very much part of the culture and their behaviours contributed strongly to the problems identified as key issues of concern by the Program. More than victims, they are agents of the established cultural webs.

"One thing we haven't achieved is finding a way to pass this down to more junior levels. It is not clear. We always refer to the Experience Program. But we haven't asked them to think about their own behaviours… The staff's reaction is more

indifference to the program – I am too busy or that is not the behaviour I want to change. If I say too much or are too challenging to you as the Partners, I am not being supportive. I should not be challenging my boss. They still have this kind of thinking and issue."

    –   Partner 10, Hong Kong Office

"As to the staff level, there is a missing link. They don't know what is going on. They may be aware of this [the Breakthrough Program]. *However, how do they see the Breakthrough Program or the cultural change? They may think that the Firm is responding to some of the staff requests, but I don't think they would see this as our culture. The staff level would not understand what we are doing."*

    –   People Partner 7, Hong Kong Office

"I am a bit puzzled. It seems that it is only Managers and Partners need to change. It seems that the staff [Associates] *do not need to change as the Firm does not ask them to change. There is a change required in working habits… Staff need to change to efficient working habits…. Some people may think that it is a norm to work late and for people to leave on time seems so odd and people feel guilty for leaving on time even if they have completed their work. Even for Managers."*

    –   Managers Group 6, Hong Kong Office

Some Partners and Managers can see that the Associates also contribute to the issues that they are facing, e.g. how effective and efficient have they been in using their time; to what extent they adopt innovative ways in their work or whether they just blindly followed the previous years' work that lead to inefficiency, etc. In fact, included in the launch materials of the Breakthrough Program, were definitions of the desired behaviours of the Associates. However, this was not emphasised during the delivery of the Program throughout the three Acts, nor have they been measured. Instead of just spelling out such required behaviours in Program materials, it is necessary to define what the audience is expected to experience, and how individuals are expected to act. If the audience is bound by the existing culture, then this active involvement and accountability

216

is a necessary part of making an effective change. Resonance on the part of the audience requires a translation of formal scripts into behavioural prescriptions and actions which, in turn, by fuelling successful transformation, become part of the actual 'behavioural and experiential' script, and a component of 'resonance'. There is, as an aside, a similarity here with the educational and performative observations and philosophies of Freire[56], Brecht[57] and Boal[58], as part of the change. There is a need for a 'catharsis' that stimulates critical reflection and action rather than 'leaving things as they are'.

This lack of action, participation and accountability of the audience is one of the reasons why, when the program moved to Acts 2 ('The Plot Thickens') and 3 ('Turning Point'), many Partners and Managers continued to interpret the program as a 'nice to staff' program[59], as it only focused on how to create a better working environment and relationship with the staff.

If the social performance is to mobilise the audience to change in order to achieve the business goals, it is arguable that the script needs to define the role of the audience(s) and if it/they should also play an active role as the contributor to change. Though Alexander talked about the fusion of the actors with their role (Alexander, 2004a), there is no mention of an active role on the part of the audience. This implies that they mainly play a passive role and are only on the receiving side. Yet, while I am not saying that we need to turn all audiences into actors in the drama of a change program, it is the case

---

[56] Paulo Freire, Ph.D (September 19, 1921 – May 2, 1997) was a Brazilian educator and philosopher who was a leading advocate of critical pedagogy. He is best known for his influential work, Pedagogy of the Oppressed, which is considered one of the foundational texts of the critical pedagogy movement. His Pedagogy of the Oppressed emphasized the need to provide native populations with an education which was simultaneously new and modern (rather than traditional) and anti-colonial (not simply an extension of the culture of the colonizer).

[57] Bertolt Brecht (10 February 1898 – 14 August 1956) was a German poet, playwright, theatre director, and Marxist. A theatre practitioner of the 20th century, Brecht made contributions to dramaturgy and theatrical production. He developed the combined theory and practice of his "epic theatre". Epic Theatre proposed that a play should not cause the spectator to identify emotionally with the characters or action before him or her, but should instead provoke rational self-reflection and a critical view of the action on the stage.

[58] Augusto Boal (16 March 1931 - 2 May 2009) was a Brazilian theatre director, writer and politician. He was the founder of Theatre of the Oppressed, a theatrical form originally used in radical popular education movements, and developed legislative theatre. He likes to think of theatre as a mirror in which one can reach in to change reality and to transform it.

[59] The comment was from the HR Director during the interview session.

that a performance is always an interaction between the actors and audience, and we need to clearly define what the audience needs to do during the performance in order to ensure the resonance happened. In Chapter 5, we discussed how the embedded cultural webs sustaining people's behaviours and problems of the Firm that the Breakthrough Program wished to address. In order to break these webs, the audience takes on an active role in changing their behaviours, which may be essential to the success of a cultural change program.

In this chapter, I have tried to highlight the challenges of actors ('being natural) and audiences ('reception'), as key elements in ensuring the cultural extension of and psychological identification with the script. The next chapter looks at how the staging of the drama impacts the effectiveness of the performance. We shall also explore Alexander's concept of social powers in a social performance.

CHAPTER 7 THE CHALLENGE OF STAGING

In Chapter 5, we discussed the challenge of re-fusing the foreground script and the background representation. This re-fusion issue was a key issue with the Breakthrough Program as the Managers and Associates tended to believe the issues were economic and industrial not behavioural and cultural. The script focusing on changing personal behaviours was not, therefore, considered as the 'meaningful' or 'effective' solution. However, even the script is fused with the background representation – the ability of the performance to create resonance also depends on the staging of the performance and the ability to exercise social power in bringing this about. We shall investigate these elements in this chapter. In this chapter, I first put the script issue aside for the moment and focus on exploring the last three elements of Alexander's cultural performance model: *mise-en-scène*, means of symbolic production and social powers (Alexander, 2004a).

The reason for putting these three elements in the same analysis is because they are closely linked. In a change process, the social performance is not just about translating the text into spoken words, it is about translating the script on paper into actions and performance; more important, the effect of such performance is to create a collective emotion to mobilise the audience into action – a ritual-like status. How to do so effectively relies not only on the actors, but on effective means of symbolic production and *mise-en-scène* to help provide the right venue, setting, sequencing, space, time, and channels for projecting symbolic action or display. However, ultimately, who can access such performance or the display; and how the interpretation can be determined or influenced are affected by the social power in the organisation. These elements could be easily ignored in a change process. According to Alexander et al., the fusion of these elements is important for an effective performance (Alexander et al., 2006).

I shall first use the three Scenes of Act 1 ('the Drama Begins') of the 'Energising the Leaders' Plot to explore the three elements. Then I shall broaden out to take an overall look at the program to investigate how these three elements play out in the change process to gain insights on managing these aspects in a change process.

7.1 THE STAGING OF THE DRAMA

7.1.1 The performance – Act 1 – exposition of Plot 1 energising the Leaders

1. **Scene 1 – Day of Change**

    It was the last quarter of the year and the weather was a bit cool as the country had moved into winter. The place was the grand ball room of a five-star hotel. There were about 300 people gathered in the room, sitting at more than 30 round tables. There were Partners and Managers sitting at the same table. The room was decorated with the promotion materials of the Breakthrough Program. The orange colour (the Firm's new branding colour) was everywhere. There was a big stage at the front of the room with the big orange backdrop on it. The Chairman was invited to the stage and shared with all Partners and Managers his vision of the Firm's cultural change. For all who were present, this was the first time ever that all the Managers and Partners gathered together in a hotel for a whole day and had the whole team of senior leadership there to discuss the Firm's culture. It was supposed to be a 6-hour event but a full day was booked. It was made compulsory for all Partners and Managers; and secretaries were informed that they should cancel all other appointments and made sure their 'bosses' could attend. The attendance rate was 90%.

    This was the Day of Change held in Hong Kong on 27 October 2010, and the time was lunch time, when all Partners had joined the Managers' session. Before lunch, there were two sessions, one for Partners and one for Managers. Both followed a similar process beginning with the Firm Leader coming on stage to explain the reasons for the Breakthrough Program. The data drawn from the People Engagement Index was put up on the overhead screen to show the serious problems that the Firm was facing.

220

The Firm Leader was followed by the Department Leader who shared the details of the Breakthrough Program. The groups were given some time to discuss the people issues that the Firm was facing. All the local BU Leaders then came on the stage and sat as a panel to share their own personal commitments.

Figure 7.1 Day of Change held in a ballroom of a five-star hotel in Hong Kong

Figure 7.1 shows the Day of Change event in Hong Kong. Half way through the lunch, the Chairman came to share his vision of the Firm's cultural change and why it was important. The lunch ended with further details of the Breakthrough Program implementation explained by the Assurance HR Director and the internal HR Consultant who was the advisor of the Breakthrough Program.

2. **Scene 2 – Culture Change Forum**

The venue was the training centre of the Beijing Office – one of the training rooms – and the room was set up in a semi-circle with only 15 chairs, 13 for the participants and 2 for the workshop facilitators. There were two flipcharts there to log the key points that came out from the group discussion so that everyone could see the points clearly. The Managers were from the same Business Unit Cluster and the Forum

facilitators were the Cluster Leader and Cluster Driver. This event was the Managers'
Culture Change Forum run two weeks after the initial Beijing Day of Change event.
The forum was restricted to no more than 15 participants.
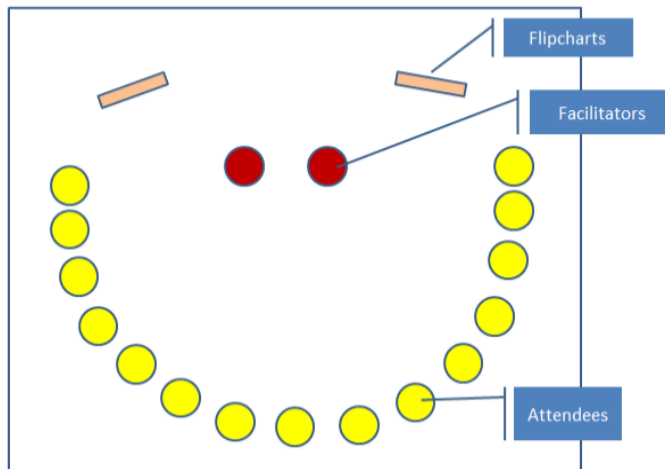
Figure 7.2 The room layout of the Culture Change Forum[60]

Before the session started, all the participants were requested to leave their mobile
phones and Blackberries on the table at the back of the room. This request was new
to the Firm as the BU Leader wanted to have some 'breakthrough' elements in the
workshop. It was a 6-hour workshop which started off with the sharing of their
feelings towards the Breakthrough Program and the Day of Change. The feelings were
acknowledged and logged on the flipchart. This was then followed by a discussion on
how they found the Breakthrough Program – what might work and what might not
work. This led to a long discussion of the people issues faced by the Firm, the reasons
behind them, and what could be done by the BU and the Managers to change the
situation. The discussion set the scene for self-reflection on the part of the
participants.

After that, the participants were asked to draft their commitments on a commitment
statement, re: the four dinosaur behaviours they should stop doing and the four
'experience' behaviours they should start doing. Then they were asked to stand up
one by one to publicly share two of their commitments with their fellow Managers in

---

[60] Draw up based on the observation of the Culture Change Forum ('CCF').

the workshop. While they were sharing, the facilitators coached them to refine their commitments. The statements were collected at the end of the workshop; and they were typed up by the HR team and returned to the Managers a week later. The Managers were asked to share their commitments with their project team members and people within their BU or Cluster.

3. **Scene 3 – Reinforcement Session**

One month after the CCF, there was the 2-hour Reinforcement Session where the same group of participants and facilitators came together again; to share what they had done in the month and the challenges they experienced and considered they would experience. They were reminded to fulfil their commitments at the project level. The room, its layout, the facilitators and the participants were exactly same as CCF.

Both the CCF and the Reinforcement Sessions were held for all Partners and Managers in Beijing, Hong Kong, Shanghai and Shenzhen. There were 104 sessions in total. People from other offices flew to these cities for their session. Some 99% of the Partners and Managers of the Department across China attended the workshops and the Reinforcement Sessions.

The above were the three most important events of Act 1 of the Breakthrough Drama.

7.1.2 The staging of the drama

1. **Staging – means of symbolic production and *mise-en-scène***

A successful drama, apart from having a script that fuses with the background representation, with actors fusing with their roles and their performative script, also needs a proper staging to ensure the audience can fuse with the overall social performance. Alexander talks about the means of symbolic production and the *mise-en-scène*. In this analysis, I combine them together in what I am describing as the

'staging' of the performance. *Mise-en-scène* involves the organisation and mobilisation of all the elements involved in the performance, allowing "a text to walk and talk, it must be sequenced temporally and choreographed spatially." (Alexander et al., 2006) p.36. The means of symbolic production, in contrast, are important elements within the *mise-en-scène,* the "mundane material things that allow symbolic projections to be made… objects that serve as iconic representations to help them dramatise and make vivid the invisible motives and morals they are trying to represent." (Alexander et al., 2006) p.35. It includes the venue, the stage set and decoration, the clothing and any sort of expressive equipment used in a performance that would help the symbolic projection of the script. As cited by Alexander, Robert Poche defines '*mise-en-scène*' as '*l'organization materielle de la representation*' (Alexander et al., 2006) p.65, Alexander considers the means of symbolic production as the first part of this, the material equipment; and *mise-en-scène* is the second part, involving how all the materials get presented. The *mise-en-scène* and means of symbolic production are closely linked and overlap with each other, for example a light set is a means of symbolic production and yet where to put it and how to arrange it is the *mise-en-scène*. Hence, I am not going to evaluate them separately but view them as combined in the overall staging of the performance. Staging is a matter of defining the space within which the performance happens, setting the right tone for the actors, choreographing the space, sequencing and timing the action and the entrance and relationships between the actors, designing and donning of the costumes, constructing and arranging the props, choosing and arranging lights and not only the cameras but their specific angle and focus during the performance. If we look at the Act 1 'The Drama Begins' of the 'Energising the Leaders' Plot, the particular focus of this chapter, we can see how the staging occurred and the impact it produced.

2. **The staging of Scenes 1 to 3 of Plot 1 (Energising the Leaders), Act 1 (the Drama Begins)**
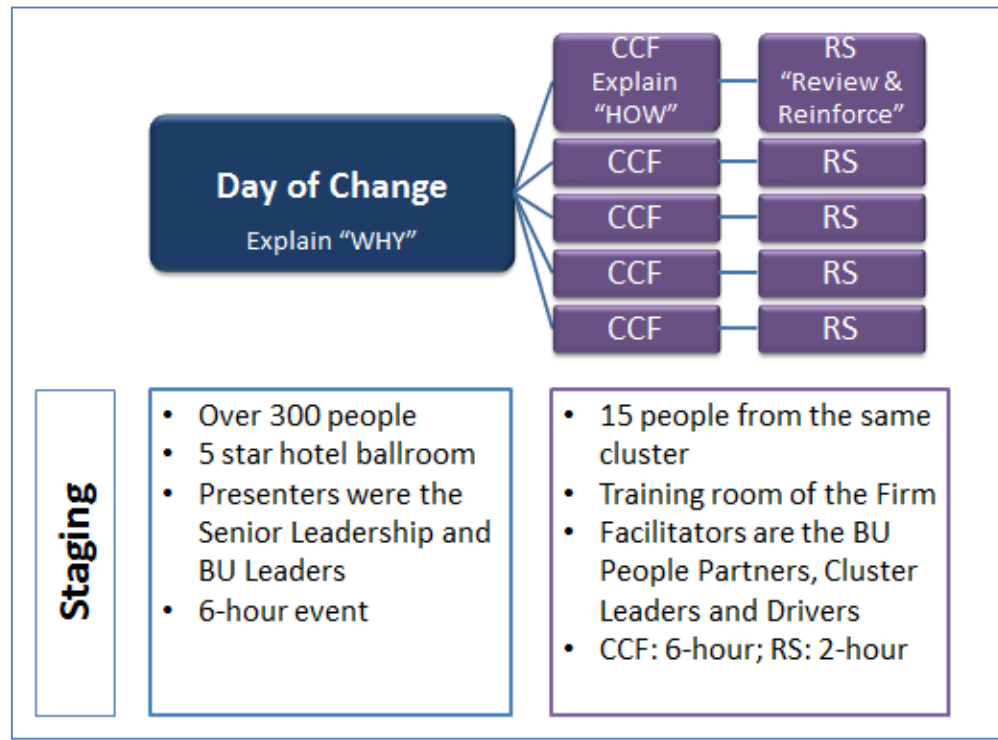
Figure 7.3 The structure and staging of Scenes 1 to 3 of Plot 1, Act 1

a. The Day of Change ('DoC')

It was a big bang event to kick-start the whole change program. It was set at the ballroom of a five-star hotel and the stage was framed with the promotional materials of the Program. The senior leadership was paraded on the stage showing their vision for change and their commitment. Never before had the senior members of the Firm seen such an occasion within the organisation, and it certainly drew attention.

> " Apart from the annual dinner, this was the first time we have all the Leaders sharing the stage. The annual dinner is only for celebration; here we had the Leaders making a commitment on our culture. That was very iconic and powerful."
>
> — Partner 4, Shanghai Office

"Everyone's participation is most impressive, a first time Day of Change meeting with everyone in it. That was most impressive."

    – Managers Group 5, Hong Kong Office

When discussed with the Partners and Managers, it seems that the most symbolic act was the Leaders' presence at the Day of Change; and the fact that all Partners and Managers gathered in one place to discuss the need for change. Their key focus, and main comments upon the Day of Change, was not on its content; or how useful and effective it was in changing their mindset or equipping them for the change. The key focus was on what it represented or symbolised.

"The importance [of the DoC] *is not to achieve any tangible impact; the fact that the Firm spent millions* [dollars] *on the event shows its importance and how serious the Firm is about changing. It is a symbol to show the change has started."*

    – BU Leader 1, Hong Kong Office

"What made me feel that they are serious is because all the Leaders were there. To gather all the Partners there was no easy task. We booked a big venue, spent so much money, and seldom did it happen apart from the Partners' conference and the shareholders meeting."

    – BU Leader 4, Guangzhou Office

"For so many years, this time is a very serious and genuine one. That is because of the Partners' participation, the whole organisation was supporting it and the time committed. There are not many opportunities to see the Department Leader and all other Leaders gathered in the same place, apart from the annual dinner."

    – Partner 6, Guangzhou Office

We noticed that it was not only having the presence of the Leaders and Partners. The key was that people knew that the effort and the resources spent would be

enormous and that signified the Leaders' commitment and the importance of the program.

The key means of symbolic production were: the presence of the Leaders including the Chairman; a high platform stage to parade the Leaders; the spacious room where people could see the presence of all Leaders, Partners and Managers, with 300 people gathered in one room; the five-star hotel, the grand ballroom to signify the amount of money spent on the event and its importance; the use of the consultants who were experts in this area rather than relying on the Partners; and the lunch where the Managers and Partners sat together and chatted informally. It was also held in the last quarter of the year when the workload was comparatively low. Though it was a 6-hour session, one full day was blocked off for the event so that it had sufficient time to run.

The presence of all Leaders, Partners and Managers created a strong message of the 'seriousness of the Firm and the Leaders' on the change program. The event focused people's attention on the people issue, and projected that the Leaders were convinced of the need for change. The Leaders might not have convinced the whole audience of the need for change but they have convinced them that the Leaders were serious about it.

b. The Staging of Scene 2 (Culture Change Forums) and Scene 3 (Reinforcement Sessions)

The Day of Change Scene was immediately followed by Scene 2 (the Culture Change Forums). The spacing of this event was tight and was appropriate as people understood the 'why,' and next they needed to know the 'how'. The Culture Change Forum was to explore the 'how'. The transformation from the big hall to a small training room, from over 300 people to 15 people; from everyone in the Office to a small group of people who were from the same Cluster, meant that they were familiar with each other. It provided a comfortable and secure

environment to support the intimacy between people required to undertake self-reflection. The framing of the whole event shifted from the drama and impressiveness of the whole office, the '*we*'; to the closeness and intimacy of the Cluster and the individual, the '*I*', focusing on what the individual could do to contribute to the cultural change. Although not totally apt, it had similarities with a shift from the mass congregation in a Catholic Cathedral to the intimacy of the confessional booth.

The request to put away mobile phones was intended to symbolise the change of behaviours[61]. The exploration of the causes of issues and how individuals can change; set the scene for the self-reflection of the Managers to identify their commitments of behavioural change. The public sharing of the commitments, i.e. each Manager standing up and reading out two of their commitments, which were drafted on the basis of their respective commitment statements, was regarded as the most impressive and memorable part of the Culture Change Forum.

> *"All the Leaders shared their commitments, including (the management board Leaders). I feel that they are honest and genuine. People are serious about it."*
> > − BU Leader 2, Hong Kong Office

> *"My most memorable part was when the points were shared, we resonated with those points and we made personal commitment to take actions… I believe that when people wrote down the commitment, they were genuine. The Partners were leading it and everyone was involved, people were authentic and that impressed me."*
> > − Partner 6, Guangzhou Office

---

[61] It is the norm that the Partners and Managers answer phone calls during training session, so such a request was supposed to symbolise a disruptive change of behaviour.

"When we were participating and when we were writing the statements, it gave us space and time to reflect and learn from others."
— Managers Group 1, Beijing Office

"After the event, I sometimes think about my statement when dealing with some issues in the workplace. It [my commitment] *affects me on how to deal with the issues."*
— Managers Group 3, Guangzhou Office

It seems that those who were positive about the Culture Change Forums are the ones impressed by the genuineness of their peers and Leaders.

Having said that, there were also people who felt negative about the process and some interpreted the public sharing as pretentious and, far from being a genuine sharing, interpreted the event as one in which they were forced to join. In part, this depended on the audience, but it also depended on how the performance was executed.

"Some Partners do not like the program as they thought they were forced to make and share the commitment."
— People Partner 7, Hong Kong Office

"At the beginning, Partners were not comfortable to share it; it was like shouting slogans. They felt a bit pretentious."
— Partner 10, Hong Kong Office

One month after the CCF, the Reinforcement Sessions were aimed at reminding people about their personal commitment before their Peak season. The gap of one month was to allow people sufficient time to start action on their commitments and then reflect on what they did, and experience the difficulties. At the same time, it was to remind them again before they hit the peak season. However, since it was the low season and it was the time for training and holiday

(especially as it was around Christmas time), quite often not much was done within that month, and less attention was paid to work matters. One year after the event, people could still recall the CCF, but none of the interviewees mentioned the Reinforcement Sessions.

7.1.3 Social power

Apart from the staging, there is another important element defined by Alexander as influencing the character and effect of social performances, and that is social power. Alexander focuses on three areas of social power in regard to performance. They are the 'productive powers' – the power to determine what to perform, who to perform, how to perform, where to perform; the 'distributive powers' – the power to determine who can access the performance, who can attend and who cannot, how the performance can be distributed, in what format and when; and the 'hermeneutical powers' – the power to give meaning to the performance and actions. Those with greater social power have a larger degree of control over performance production, distribution and interpretation. This goes beyond the power to ensure that the performance can be produced, to whether it can be accessed or made known to the audience. In addition, however much production and distribution is controlled, the final impact of a performance depends on how the audience interprets the performance and the related symbols and the meanings created. Social power does not, therefore, lie solely with the 'producers' who would like a certain meaning to be projected, for how the audience deciphers such meanings is subject to other influences, e.g. critics, colleagues, family and friends, past personal experiences, background symbols, etc. (Alexander, 2004a)

In the Breakthrough Program, we can see the Leaders as having great social power over the production and the delivery of the three performances. This is witnessed by the 90% attendance at DoC, the 99% attendance of CCF and RS; and the resources, both in terms of people and money that were invested in them. We can see how the Department Leader had influence over the operations team of the BUs, who were the ones arranging and ensuring the attendance of the Partners and Managers. To mobilise close to 1,700 people for three performances within two months was no easy task.

230

During the Day of Change, the Leaders produced, distributed and framed the interpretation of the data and the situation during their presentations to the audience, e.g. the falling of the PEI percentage and the rising number of the staff turnover. As one of the Partners said,

> *"Maybe the Leaders showed us the figures and data that if we don't change, we cannot continue. I feel that we cannot continue and we need to do something. The high turnover impacts me most. We should have lots more people over the next 10 year; however, there are some grades we only have a few for such a big firm, it is really scary. People are our important assets."*
>
> – Partner 4, Shanghai Office

The interpretation of the Day of Change was also influenced by the CCF workshop facilitators. As these closely followed the Day of Change, they helped to shape the interpretation of the messages delivered. However, interpretation is not easily managed by the actors or the leadership. The presentations made at the Day of Change resonated better with the Partners – particularly the BU Leaders, the People Partners and the Operations Partners – because it was consistent with what they saw in their operations, and they wanted to do something about it. However, it was less resonant for the Managers. Though they felt that the leadership was serious about the change, they were sceptical of the feasibility of bringing it about. The same Shanghai Partner also said that, "*For Partners, the data can be convincing but it may not be the case for staff."* This point has already been discussed in Chapter 6.

For the CCF, some Managers interpreted it as:

> *"After so many things, the key objective is to make us spend more time for the company."*
>
> – Managers Group 5, Hong Kong Office

Some saw it as:

"A criticising and judging meeting."
　　　– Managers Group 4, Shenzhen Office

At the same time, there were Managers who thought it:

"… made us think and reflect on our strengths and issues."
　　　– Managers Group 1, Beijing Office

Alexander mentions that critical judgement not only comes from outside but is also generated from within (Alexander, 2004a). I noted that in this case, the collective membership of the audience has their hermeneutical powers, as they influence each other in judging and interpreting the performative text. The ability to control such hermeneutical powers is clearly closely linked to the challenge of reception, i.e. whether there is a re-fusion between the audience and the performed script (with its greater or lesser compatibility with background representations, and more or less effective projection by the actors).

"Among Managers we discussed if people can really change. We made eight commitments and people will watch over you or report on you if you are not doing them. However, we don't think everyone can change and we have doubts how much can be changed."
　　　– Managers Group 5, Hong Kong Office

"In Shanghai office, there was a member of staff who had died because she worked so hard and did not pay attention to her own health. Now we have Weibo and this sort of news travel fast."
　　　– Associates Group 6, Shenzhen Office

232

7.1.4 Rituals and staging

The staging of the three events made them (or was, at least intended to make them) into ritual-like ceremonies that signalled a symbolic 'separation' from the old behaviours. It was transitional ceremony designed to un-freeze the old behaviours and pave the way for a new beginning. The name of the launch event '*Day of Change*' was to symbolise such need. The need for change was well-established by the DoC and CCF. People in general were convinced of such a need. Their concern was about the 'how' and there was scepticism on the possibility of change.

> *"It* [the discussion at CCF] *is still good and everyone tries to think what critical areas that we need to change. But we are still uncertain… We need more guidance on HOW to do it. I cannot say what concrete actions required. I think the firm needs to answer this."*
>
> – Managers Group 6, Hong Kong Office

> *"At least the Firm is trying to do something and that is a good direction. However, to really solve the problems, more need to be done.*
>
> – Managers Group 2, Shanghai Office

> *"It is a serious event… I heard the word 'change'. All people of the Firm need to have a mindset change when we handle certain issues. But I don't know what we need to change. At the end of the event, we don't know what we need to do and doubt if we can make it."*
>
> – Managers Group 3, Guangzhou Office

Despite a lack of clarity or certainty about the 'how', the series of events did frame the situation and focus people's attention onto the people issue, and establish symbols of good and bad behaviours. In this activity, the Leaders and actors exercised a great degree of social power over the formal events, in terms of both production and distribution. However, the difficulty of controlling hermeneutical powers remained a challenge. In

terms of the clichéd analogy, it is one thing to have the power to bring the performative horse to water, it is quite another to make him drink!

The big events such as the Day of Change and the Culture Change Forum certainly made an impact on the audience, in particular the Day of Change that was able to recreate something close to significant collective effervescence. However, the resources and time spent on them made it difficult for the Leaders to conduct such events regularly. For the frontline Partners and Managers, this was the only performance they experienced, and it was doubtful if that had created sufficient resonance for them to take action as actors 'back at work'. As Collins said, in interaction ritual chains, "sentiments run down and fade away unless they are periodically renewed"(Collins, 2004) p.37. The sentiment of believing the Leaders' seriousness needs to be recharged periodically. Some comments from interviewed Partners indicated the expectation of (or at least crucial need for) similar events in Year 2 of the program.

> *"If there is phase 2* [Year 2]*, it is about time to have it as the peak season is coming. If there is none, I am worried as the peak season is soon arrived. Phase 1* [Year 1] *has some impact, we should have phase 2* [Year 2]*. If we do nothing, is it a good approach? I am not sure."*
> − Partner 1, Beijing Office

While such formal ceremonies have their symbolic function, signifying the focus of the leadership and the commencement of the change, there is a need for repetition and reinforcement through a series of symbolic rituals to keep people focused and energised.

Creating rituals requires the planned creation and use of appropriate means of symbolic production, and the ability to do this involves social power. It was the huge investment and physical presence of the five-star hotel ballroom and having all Partners and Managers in the same room that created the greatest impression in the Day of Change; together with the parade of all the Senior Leadership and local BU Leaders. In the case of the CCF, the small room where participants sat around in a circle, sharing their thoughts and feelings; the one-by-one public announcements all resembled a ritual-like ceremony,

234

but with a different character and through a different set of means. The venue, the room set-up, the sequence and space arrangement of the actors, the timing and pace of the events, all constitute a crucial 'staging' component in a performance, depend on social power to put them into action, and have a considerable impact on the effectiveness of rituals.

So far, we have used Act 1 of Plot 1 to illustrate how the staging and social power affects performances and their impact. Now we shall zoom out to see the overall staging of Plot 1 and Plot 2, how it impacted the overall results of the change program, and the role that social power played in this enterprise.

7.2 THE CHALLENGE OF *MISE-EN-SCENE* AND THE MATERIAL BASE

7.2.1 Plot 1 – Energising the Leaders

Act 1 ('The Drama Begins') of Plot 1 ('Energising the Leaders') was described in detail to illustrate these three elements of Alexander's framework (Alexander, 2004a). We shall now zoom out to look at the overall staging in Plot 1 ('Energising the Leaders').

Energising the Leaders	Act 1 – Exposition (3 months) "The Drama Begins" (there is no alternative) To change our behaviours to create better working conditions Enlisting and Mobilising				Act 2 – Rising Actions (6 months) "The Plot Thickens" Monitoring and Reproach (operational goals – process)			Act 3 – Turning Point (12–24 months) "Action on the hinge of the main plot" BU empowerment (goal – impact goals – outcome, behaviours, monitor)	
Energising the Leaders	Scene I Day of Change	Scene II Culture Change Forum	Scene III Reinforcement Session	Scene IV Performance Improvement Process	Scene 1 Executive committee meetings	Scene 2 Steering committee meetings	Scene 3 Informal conversation	Scene 1 Executive committee meetings	Scene 2 BU Partners meetings
Script	Urgency and vision	Defining commitments	Gentle reminder and Reinforcement	Evaluation and reprimanding	Have you been a good boy?	Who is the naughty boy?	You are the naughty boy	60% PEI	Commitment statements put on Blog
Actors	Assurance Department Leader (supported by BU Leaders)	BU Leaders & facilitators	BU Leaders & facilitators	Assurance Department Leader BU Leaders	Assurance Department Leader	Steering Committee	BU Leaders	Assurance Department Leader	BU Leaders
Audience (Approx. number of population)	Project Leaders (Partners and Managers) 280 Partners 1,400 Managers				BU Leaders (25-30)	n/a	31 out of 280 Partners	BU Leaders (25-30)	Project Partners (280 people)
Staging	Large group	Small group	Small group	One-on-one	Small group	Backstage performances Small group	One-on-one	Small group	Small group
	Formal	Formal	Formal	Formal	Formal	Formal	Informal	Formal	Formal
Chorus 1	They mean it, but can they do it?				Anything happening?			This is happening.	

Figure 7.4 An overview of Plot 1 – Energising the Leaders

Act 1 – Day of Change

The Breakthrough Program started off with lots of activities and direct face-to-face events between the actors and the target audience. As discussed above, the leadership was successful in framing the importance of the people issue in the Firm and most Partners and Managers were aware of it and were talking about it. Most people acknowledged the intention of the leadership and they were just not too convinced about how the change could happen. Act 2 would be particularly important for, as discussed in Chapter 6, many people, particularly the Managers, who adopted a 'wait and see' attitude to see if their Partners took action before they would act.

Act 2 – The plot thickens by getting thinner

Act 2 was supposed to be the rising action phase, meaning the suspense builds, the change program should be gathering force, and actions should happen in this phase. The plot was supposed to be thickening here, but in fact it became thinner. The key scenes: the executive committee meetings, the steering committee meetings and the informal conversations were all performed behind closed doors. The majority of the Partners and all Managers did not really know what was going on apart from receiving emails from the Department Leader. That is why there were comments from Managers and Partners saying that there was no monitoring mechanism.

At the same time, Act 2 took place during the audit peak season period, when people were under great time pressure and really stressed, and spent most of their time at clients' offices. This was the time when they were separated from the Department and their BU; they just fell back into the same knee-jerk behaviours when they faced the same pressure and stress. That is why they were not sure if anything had happened. There was a definite staging problem, the stages were restricted either to the backstage (like the Steering Committee meetings) or set in formal meeting rooms (like the Executive Committee meetings and the Pre-PIP conversation with the 31 Partners), out of sight of the majority of the audience. The PIP (Performance Improvement Process) was supposed to be the key means of symbolic production to show how the program was

236

different from the other initiatives; yet it was performed at a private stage, away from the 'public eyes'. The timing and space was a big challenge as that was the peak season where people were too busy to pay attention to any performance which was hidden away and the only means of communication was through emails, which people paid little attention to during the peak season. The social power to influence perceptions and behaviours on the part of the Partners and Managers was, at this stage, really low as it was difficult to access staff when they were moving in between clients' offices. It was supposed to be a phase of monitoring behaviours, evaluating progress, and reproaching those who were not changing, but even the basic monitoring was difficult for the Department Leader in the peak season.

Act 3 – Change is within reach

The situation improved when the Breakthrough Program (Drama) moved to Act 3 ('Turning Point'), when the Department Leader decided to hold the BU Leaders responsible for the Breakthrough Program. The Department Leaders also changed their strategies to focus on energising the BU Leaders and their respective Operations Team (including the People Partner, the Operations Partner, the Senior Managers, Managers and administrators who are supporting the People and Operations Partners), and getting them to mobilise the Project Partners. The timing was now better as it was the low season of the year where people had the time and space to consider change and to take action. Bringing the BU Leaders and the Operations Teams in, made it more relevant to the Partners and Managers. On the one hand, in a variety of settings, informal and formal, operational and managerial, these Partners were able to flesh out the general script with local details, being aware of local conditions and able to act in the everyday work context. On the other hand, it was also because the BU Leaders had direct social influence over the remuneration of Partners and Managers as they were the one's making recommendations about the Partners' and Managers' performance and pay. By bringing the stage back to the office and at the BU Level, and by framing the focus on the BU Leaders and Project Partners, it became more manageable to communicate required behavioural changes and monitor performance. The 60% People Engagement Index as

the target was very iconic and effective in focusing the attention and energy of the BU Leaders, and their audience, at this stage of the Breakthrough Program.

7.2.2 Plot 2 – Engaging the Staff

Engaging the Staff	Act 1 Exposition "Drama Begins" Dinosaurs are changing (3 months)		Act 2 – Rising Actions "The Plot Thickens" God is listening and Dinosaurs are on the move (6 months)					Act 3 – Turning Point "Action on the hinge of the main plot" Senior Angels are descending (12–24 months)					
Engaging the Staff	Scene 1 Webcast	Scene 2 Email	Scene 1 The Blog	Scene 2 Dialogue with Leaders	Scene 3 The public posters	Scene 4 Briefing meeting	Scene 5 The Projects	Scene 1 Blog	Scene 2 Dialogue with Leaders	Scene 3 Managers and staff meetings	Scene 4 Cluster activities	Scene 5 Operation practices and policies	Scene 6 Busy season commitment
Script	The show starts and we inform of what happened.	Dinosaurs are changing.	God is listening		Dinosaurs are on the move			God and Angels are listening		We are changing your lives			
			We care, we share, and we are here to listen Direct ladder to heaven		Public posting of personal commitment statement	Discuss people matters at project level	The daily operation at the project	We care, we share, and we are here to listen We are listening and responding.			We are building and strengthening the relationship	Communication and people focus policies and practices	We are committed to change your lives
Actors	Dept. Leader	Dept. Leader + BU Leaders	Dept. Leader	Dept. Leader /BU Leader	Project Partners and Managers			Dept. Leader	Dept. Leader & BU Leader	BU Leaders & Ops team	Cluster Leaders & drivers	BU Leaders People Partners Operation Partners	
Audience (Approx. number of population)	Associates (300)	Associates (5,800)	All staff (7,400)	A small group of staff (360)	Associates (5,800)	Team members – Associates (5,800)		All staff (7,400)	A small group of staff (1440)	Partners, Managers and staff (7,400)			
Staging	Virtual stage	Virtual	Virtual	Small group office	Office	Small group, clients office		Virtual	Small group office	BU medium size group office	Small group	BU medium size group	Office and clients office
	2-way virtual	1-way formal	Formal 2-way but controlled	Formal	Informal	Formal	Informal	Formal	Formal	Formal	Informal	Formal and informal	Informal
Chorus 1	What emails?		Only talk, not much of it.					We are changing, but what is the impact?					

Figure 7.5 The overview of Plot 2 – Engaging the Staff

1. Act 1 – the program kicked off into thin air

The format for the Department Leader to engage Associates is mainly through the virtual stage, i.e. emails and webcast in Act 1 ('The Drama Begins') and the Blog in Act 2 ('The Plot Thickens'). The first communication was the 'Dialogue with Leaders' webcast which proved to be unsuccessful as not many people attended. As for the email from the Department Leader, based on feedback from the Associates, they did not find the email communication useful because staff seldom pay attention to emails.

> *"Emails again there are. However, if they are not particularly addressed to me, I don't pay much attention. I would not look at it in detail. However, if it is addressed to me, I will pay more attention. I think email is the most efficient way, but it is not effective."*
>
> – Associates Group 3, Shanghai Office

"I am aware of it via emails but I did not read the details."

- Associates Group 7, Hong Kong Office

"In January – March, if there are emails, people will feel annoyed if they are not related to their engagement on which they are focusing."

- Managers Group 2, Shanghai Office

Hence, the Associates were not aware of the program's purpose, process and people's role in it. As mentioned by the People Partners, there was a particular disconnect between the Associates and the Breakthrough Program.

"As to the staff level, there is a mis-link. They don't know what is going on. They may be aware of this but how do they feel about this as the Breakthrough Program or cultural change? They may feel that the Firm is responding to some of the staff requests, but I don't think they see this as [the Firm's] *culture. The staff level would not understand what you are doing."*

- People Partner 8, Hong Kong Office

Act 1 ('The Drama Begins') was not successful in engaging the Associates through the virtual stage. There was, as a result, very little 'symbolic production' for them, and the program was lost to them during this Act. In Plot 1 ('Energising the Leaders'), leadership had the social powers over production and distribution over the performance. However, in Plot 2 ('Engaging the Staff'), although the Department Leader could control the *production* of both the 'Dialogue With Leaders' session and the email, his *distributive* power was in fact restricted by available technology as well as by the motivation of the audience to access the performance.

2. **Act 2 (The Plot Thickens) – uncontrolled performances**

There were two types of performance going on in Act 2 ('The Plot Thickens') of Plot 2 ('Engaging the Staff'). There was the Department Leader's performance through the ongoing Breakthrough Blog and the Dialogue with Leaders Session. There was also,

however, the Project Leaders' performance at the project level, during day-to-day operations. We first look at the performance of the Project Partners and Managers.

a. *Performance at clients' offices*

After the launch, the next key performance was the requirement for Partners and Managers to perform at the project level. This was the most challenging part as the Department Leader only had remote control over the performance and he relied on the Partners and Managers to perform. There was a shift of the role of actors and audience. The Partners and Managers became actors.

As discussed in Plot 1, Act 2 was the peak season where nearly 100% of the Associates were working at clients' office. They were cut off from their respective office and their direct contact would be the Managers. The Partners were more remote to them especially for offices which have small to medium size clients[62]. The Partners and Managers were supposed to implement their commitments by changing their behaviours and focusing more on their team members. However in this phase, staff were dealing with the challenges of heavy workload, long hours, client demands, budget and recoverability issues on a daily basis – situational factors reinforcing the de-fusion of the Program's foreground behavioural script and the background representations. Moreover, as discussed earlier, the Managers were not yet ready to perform, as they were still 'waiting and seeing' if the Partners took action or not. They were behaving more like a sceptical audience than engaged actors, and yet they were the ones who came into close contact with Associates. The Department Leader had little social power in the production, distribution and interpretation of the performance in each project, and given these 'staging' conditions it is not surprising that the Associates did not notice much change in behaviour.

---

[62] For small and medium size clients, the Partners would not spend too much time and they would have less chance to work with the Associates.

b. The Blog and Dialogue with Leaders

The Blog and Dialogue with Leaders symbolised the communication channel between the staff and the senior leadership. It aimed at symbolising that the Leaders are listening to the staff; hearing their concerns; and the Firm cares about them.

> *"The Blog and the response to the hit, send signals to people that if you have a demand or need, there is a channel and Partners will respond. I may not have a need just now, but I know if I have such need, a channel exists and that is a very convenient means. If I go and find a Partner directly, it is more difficult, I would feel very uneasy. However, with the Blog, it is much easier."*
> > – People Partner 1, Beijing Office

> *"It is a channel to express their thoughts. They may not expect you to change so quickly, but at least there is a platform for them to express their feelings. Interact and communicate"*
> > – BU Leader 1, Hong Kong Office

However, due to the audit peak season when nearly all Associates were not in the office, both the Dialogue with Leaders Session and the Breakthrough Blog failed to achieve their objectives. The Dialogue with Leaders requested Associates to come back to the office but it was limited in capacity to 100–120 people for each office. So altogether it only accommodated about 360 Associates out of 5,800 Associates in the Department. Among the 39 Associates that I interviewed, there were only three Associates who had attended it.

The Blog allowed visibility, direct interaction, and direct access to the top (which was highly symbolic as it was the first time of having such initiative in the organisation). It was intended to symbolise and establish a gateway to show the

241

genuineness of the Leaders. However, it rested on the Firm's intra-net, and people needed to access the Firm's server before they could access the Blog. That was no easy task as the Associates were still often at clients' offices and it has not been easy to do so since.

> *"We have been very busy and we are working offsite and VPN [Virtual Private Network] is not convenient, so we only focus on emails that are relevant directly to us and do not pay attention to others."*
> — Associates Group 6, Shenzhen Office

Hence, when I interviewed the Associates nine months after the launch of the Blog, quite a lot of them said that they did not get on to it mainly because they were busy, they did not have time and they only focused on the emails that had immediate impact on their engagement:

> *"Don't have the chance to read it yet.", "I don't have time to do so.", "Don't know there is such a Blog."*
> — Associates Group 1, Beijing Office

There are also people thinking that the Blog was too formal as a communication channel and people would not use it.

> *"Very few people will share their thoughts so publicly to the bosses. If they really have issues they will send a private email to the Partners or talk to them face to face. I don't see there will be any useful information on the Blog. That is my initial thought so I don't have the motivation to visit it."*
> — Associates Group 2, Beijing Office

The Blog, meant to be fully accessible to all staff in the organisation, was, through 'staging' difficulties, rendered relatively inaccessible. Moreover, it is a passive tool and it cannot in itself force people to access it. There were emails sent to the

242

Associates and Managers once the Blog was updated, to alert people to the update and highlight the key messages and questions, aiming at encouraging people to visit the Blog. However, as we have already pointed out, email is not an efficient communication tool in the Firm.

Another staging issue suggested by the staff who we interviewed was the matter of language use. This point was brought up by the Shanghai staff. English is being used as the official language; the emails are mainly in English while 90% of the target audiences are speaking Chinese. Even when the emails are bi-lingual, English always comes first and people need to scroll down to read the Chinese version. Quite often, the staff would ignore the email before they scroll down to read the Chinese message. Though people can understand English, it is not the preferred language in Mainland China as it is not the native language.

> *"The emails that they sent out have both English and Chinese versions. But they put English at the top and Chinese at the bottom. If they put Chinese at the top, more people will read it because we are more familiar with it. Since we are very tired, we have no interest in reading English. However, it is the normal practice to put English first for bi-lingual documents. Chinese is the majority in the office. It is better to put the Chinese version first."*
> − Associates Group 4, Shanghai Office

It is interesting to note that there are actually both English and Chinese versions of the Blog and the emails. However, staff seems to have the impression that the Blog and the emails were all in English and they stopped at the English version and did not explore further. If language is a key medium to create reality, this reality is clouded by the use of a foreign language.

Regarding the Blog, the ability of the technology to influence how the messages are interpreted is even less than is the case with formal events. The Associates' interpretation is, for example, influenced by the actions they can observe in the

workplace, and the ability of the Blog to persuade them otherwise. The long
working hours and the eating time issues were common questions raised on the
Blog, but many regarded the Department Leader and BU Leaders answers as only
'empty talk' as they did not experience any improvement in the working
conditions on the project level.

> *"I know there is a Q&A. I did not find anything new and we are always*
> *aware of them* [the issues]. *So after reading it, no more interest. The*
> *answers are all expected."*
>> − Associates Group 1, Beijing Office

> *"The answers are in bureaucratic tone. No actual actions will be carried*
> *out. So we have no interest in reading the Blog."*
>> − Associates Group 5, Guangzhou Office

As it is not a face-to-face interaction, it is difficult for the actors to gauge how the
staff interpret the answers and then react to the response. It is also difficult to
control or influence the discussion and interpretation of the audience in the virtual
space, and near impossible for the actors to initiate multi-level and multi-dimensional
forms of persuasive human interaction. We can see a number of differences between
the staff's interpretation of, and the Leaders' intentions for the Blog. The Department
Leader sees it as: "*It is about interaction and communication",* while an Associate in
Guangzhou described it as *"a promotional tool*", or a Shanghai Associate regarded it
as *"it is not related to me."*

Moreover, even the technological means for interpretation are multi-layered and
cannot be easily controlled or influenced by the Leaders. Social network platforms
such as Weibo[63] and QQ[64], etc. in the Mainland; and Facebook or WhatsApp in Hong
Kong are readily available, and can be, and are, used to share interpretations of the

---

[63] Weibo is a social platform commonly used in China. It is similar to Twitter and Facebook. Due to access
control in China, people cannot access Twitter and Facebook in China. Hence, it has its own social
platforms developed and Weibo is one of the commonly used platforms.
[64] QQ is another China specific communication channel.

Leaders' performance in ways that the Leaders are unable to control. One interesting point to note is that the Partners have also set up their own Weibo to communicate with staff in an informal manner.

> *"The assurance Leader and many Partners also set up Weibos and many staff comments on the Weibo. This seems to be quite effective. They talked about a lot of things that we would not hear in the office. On the Weibo, we can understand their thoughts and use it as a tool to care for them, like you are tired and how we can support it. I feel that it is very useful."*
>
> – Partner 2, Shanghai Office

In the virtual space, the social powers of the leadership are much weakened; however it does not mean the virtual space is ineffective as a communication channel between the Associates and the leadership. A form of organic development on Weibo, an informal, unofficial communication channel and social platform, sprang up and became a more effective communication channel between the Associates and the Partners. One key difference between the Blog and Weibo is that the Blog is passive and it can only be accessed through the Firm's intranet and that it is subject to the bandwidth and internet infra-structure of the person's location. Weibo is proactive – once you are connected with it (like Facebook), the information and message will be automatically appear at your own account on your mobile phone. You can also access it wherever you are. Having said that, there are other risk factors attached to such channels. This research does not plan to investigate on this and there are insufficient data for such investigations. However, it would be a very interesting area to see how social platforms facilitate the cultural change in an organisation and the comparison between the formal official communication platforms vs. the unofficial informal social platforms. When we design change program, the virtual space and the social platforms are important factors for effective staging. However, as Alexander emphasises, these means of symbolic production and communication have to be configured, orchestrated, sequenced and controlled (Alexander, 2004a) – and this is a challenging task in complex and diverse environments such as that found in the Firm.

3. Act 3 (Turning Point) – Enter the BU Leaders

In the Turning Point Phase, the focus of driving the change shifted from the senior leadership to the BU Leaders, from the department-wide stage to the local BU stage. The BU Leaders and the Operations Team of each BU were the directors and actors at this stage. There was considerably more emphasis on the BU's effort and their action plans. The Department Leader set a target for the BU Leaders that they needed to achieve of 60% of the People Engagement Index (PEI) in the *2012 Global People Survey* (GPS). This was aimed at focusing the BU effort on the people agenda and on the Breakthrough Program. People Partners of each BU then derived their own action plan to improve the engagement level of their own BU. Figure 7.6 shows the staging elements of each BU performance.

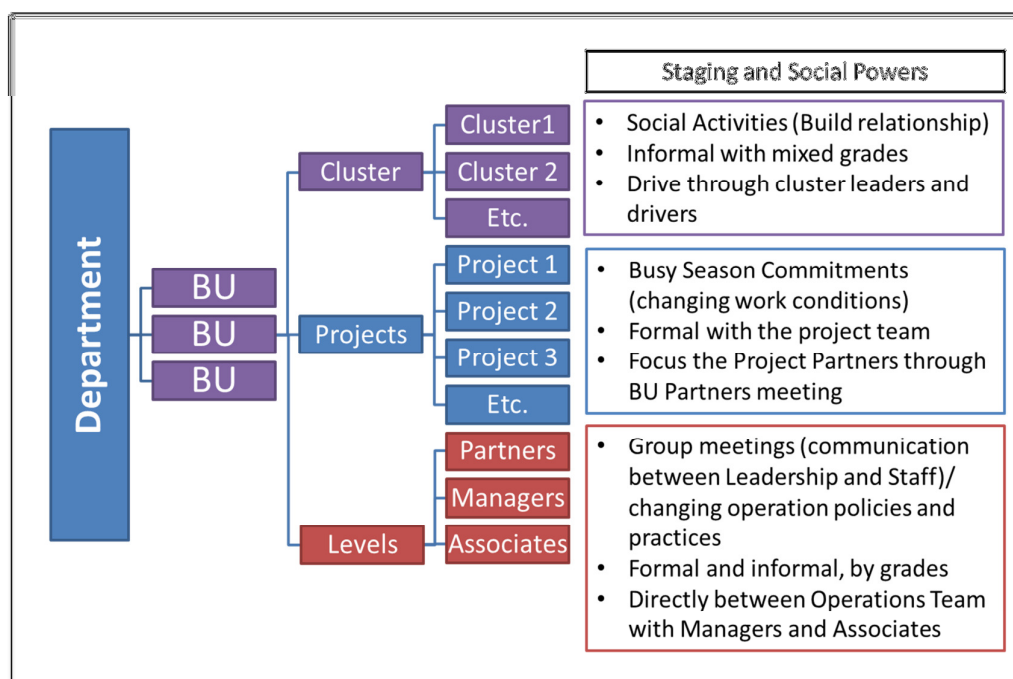*Figure 7.6 Act 3 The Business Unit (BU) activities and respective staging and social power*

The focus during this Act was more on the face-to-face communication involving the Partners, Managers and Associates in the form of peer group meetings or focus group meetings, where policies and issues were explained, discussed and solutions explored. The size of a BU is more manageable and makes it easier to have face-to-face

meetings between the BU leadership and the Managers and Associates. This format was also more favoured by the Associates who preferred face-to-face meetings.

"Less by formal channels… more by informal channels … It is easy to skip or ignore emails. Face-to-face meetings; or Partners host a half an hour session in training programs to cover strategic messages [is preferred].*"*

— Associates Group 5, Guangzhou Office

"I think a peer group meeting is more effective. There is a direct communication between upper and lower levels. The comments of this meeting are quite good. It is held quarterly. I note that there is an effect after the meeting. Partners listen to and understand our issues and opinion and provide solutions"

— Associates Group 3, Shanghai Office

Instead of the central focus on directly changing people's behaviours, the focus was changed to the BU people policies and practices that had direct impact on their daily operations, e.g. one day off a week; no need for medical certificate when they take one day sick leave; a new taxi arrangement in the Beijing office immediately solved some of the practical travelling issues of the staff; and a commitment to ensuring the one day off over the weekend immediately provided more work-life balance for the staff. These were symbolic in terms of actions taken. The performance of the BU Leaders and their Operations Team was also more observable by the Associates, and they created more opportunity for communication, as well as exemplifying the new required practices and behaviours.

In terms of social power, the Department Leader has direct control over the BU Leaders, and can exert influence on them to continue to actively engage staff through the Executive Committee meetings and the Partners Performance Management mechanism. As a complement, there was also a stronger presence of the BU Leaders on the Blog. Asking the BU Leaders to answer questions on the Blog generated pressure on them and spurred them on to more actions on the people agenda and

held them even more accountable for the People Engagement Index. Hence, the central leadership seemed to have a better control over staff through their direct influence upon and empowerment of BU Leader performance. Instead of leaving the individual Partners and Managers as actors to perform in their own way, they were supported and monitored by the BU Leaders and Operations Teams. The BU Leaders and the Operations Teams were familiar with the audience and already had a certain influence on the staff.

The relationship between the Leaders, Partners, Managers and Associates was also strengthened through the Cluster activities. The Clusters organised a number of social activities over the non-Peak season, which is normally the second half of the calendar year. These social activities created a platform where the Partners, Managers and Associates could interact at a very different setting and with different content. It helped to create better bonding and communication channels among them.

> *"After the launch of change program, the communication improved because there are a number of Cluster activities. In the past, some coaches and coachees did not have the chance to contact each other due to different engagements. But now my coach and coachees are proactively communicating with me through the Cluster activities."*
> > – Managers Group 4, Shenzhen Office

> *"Now the Managers and seniors* [Senior Associates] *will try to understand our intentions. I can feel that they create bonding and a sense of belonging. Through these activities, we get to know more people and it is a good platform."*
> > – Associates Group 2, Beijing Office

It is noted that when the Business Units were held accountable for the results, and there was a clear monitoring and measurement mechanism, it certainly focused the BU Leaders on the people agenda and affected how they decided on the people matters, including the impact of salary increments on people, the working hours, etc.

248

The Blog has also gathered more momentum in Act 3 as people were back to the office and access to it was easier. There was a Chinese version and all communication was translated in Chinese. There were also actions that happened which were observable by the Associates, as the responsibility to answer questions raised by the Associates was passed to BU Leaders and they were held accountable for their promises.

All of these actions can be usefully understood and explored by viewing them as vehicles of symbolic production, and configured more or less effectively through the management of the *mise-en-scène*.

7.3 OVERALL *MISE-EN-SCENE*

7.3.1 *Mise-en-scène* of the Breakthrough Drama

Below is the illustration of the overall *mise-en-scène* of the overall Breakthrough Program that covers the three Acts:
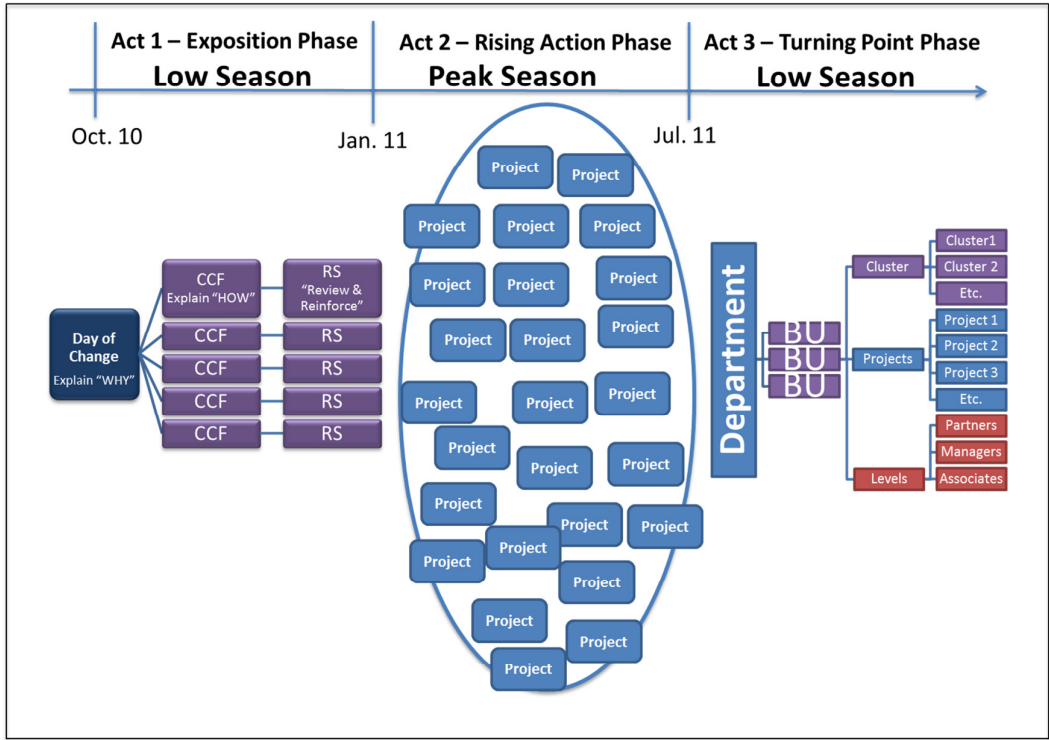
Figure 7.7 The overall mise-en-scène *of the Breakthrough Drama*

Act 1 (The Drama Begins) – this Exposition phase started off quite well in framing people's attention on the importance of people issues, and convincing Partners and Managers of the need to change. However, people were sceptical of the possibility of change and whether the cultural change program could address the issues. For Partners without a clear 'how', the symbolism was weakened, but Partners generally appeared ready to try but the Managers were adopted a wait and see attitude. Associates were disconnected with the Breakthrough Program with the use of email and webcast. They either did not know what was going on; or they had fragmented information from their peers and Managers. They were not clear about the Program, nor did they know their roles in it.

Then people were thrown into the peak season. In Act 2 ('The Plot Thickens'), the stage moved from the department level to the individual project level. The performance depended on the performance of individual actors, the Partners and Managers; and was out of the reach of the directors and script writers. The social powers of the Department Leader were weak in the production, distribution and interpretation of required behavioural changes at the departmental level. The working environment did not change much; the commitments were used as the means of symbolic production but were highly depended on the performance of the actors. People were stressed; long hours and eating time continued.

In Act 3 (Turning Point), the stage moved from the projects to the BU level where the director has more social power over the actors. The 60%+ People Engagement Index set as the symbol of progress and success of the program, helped to focus the key actors. Act 3 was also the low season where people were back to their BU and this allowed more social interaction among the members. Managers and Associates had the opportunity to be exposed to three performances: the BU level (the group meetings and the change of people policies and practices), the Cluster level (the social activities), the project level (the Partners and Managers change had more time for coaching and counselling over the low season). Instead of all the scattered performances in Act 2, there were more collated performances with more visible actions and changes in Act 3.

To take into account of the staging and social power of the performances, in designing the program, we may need to reconsider the sequencing and timing of the performances. There were several key points learned:

1. Act 1 (The Drama Begins) was effective in creating ritual-like ceremonies that convinced the audience of the Firm's commitment in making change. The BU Leaders and the Operations Teams were successfully enlisted. The project Leaders to a lesser degree were also convinced of the need for change.

2. There was, however, a need to have a ritual-like ceremony for the key audience (the Associates) to include them in the change, and reframe how they perceived the meaning of the symbols that sustain their behaviours.

3. Associates prefer face-to-face meetings and activities that enable social interaction.

4. The Managers were waiting for the Partners to act before they would act. Hence, a time space for the Partners to perform is required before the Managers' performance to the Associates. Such performances must also be made visible to the Managers and Associates.

5. When people hit the audit peak season, they were cut off from the office and work under a stressed environment. It was more challenging for managing the performances of the actors. The effectiveness of the performances is highly dependent on the actors, particularly the Managers who were and are the key contacts of the Associates. There is a need to spend more time to ensure such actors are ready and fused with their role before cultural change programmes are implemented. Having the time and space for the actors to get ready for their performance is important, and this affect the sequencing of the social performances.

6. BU Leaders and their Operations Teams play a key role in change within the Firm as they have considerable social power over the day-to-day operations of Partners,

Managers and Associates. They are the ones who control the human resources and budgets, and have considerable detailed productive and distributive powers. They also have stronger hermeneutical powers than the Department Leader over the Managers and Associates, as they are closer to the audience and have a better understanding of their needs and worldviews. They also know who are the 'social Leaders' at each level and are able to line them up.

When I analysed the case, and sifted through the interviews, I saw the actions and interpretation of the Managers and Associates as being heavily influenced by the BU Leaders, the Operations Team and their Project Partners; mainly because of the authority they have, the position they hold; and also because they are the ones with whom they interact on a daily basis. See Figure 7.8 below.
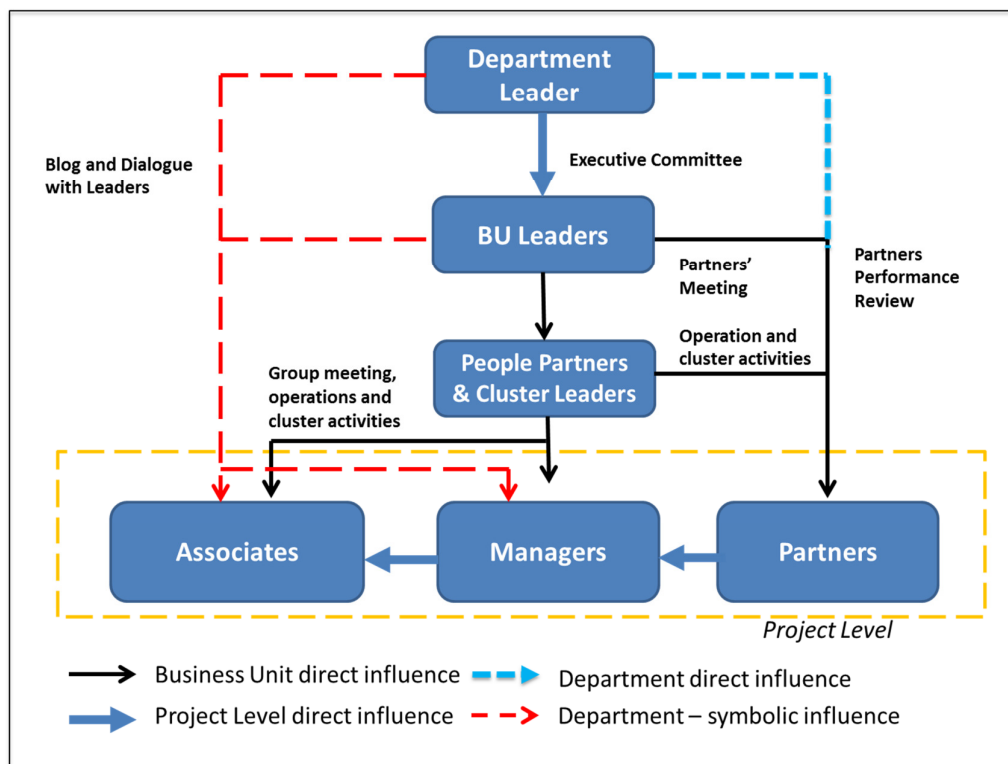
Figure 7.8 The social influence of the Department

To map out this social influence on the hermeneutical powers helps to determine who will be the right actors for the audience.

When talking about the social influence, it is worthwhile to explore more on this. In the research, we sense that there is a role of social power in the interaction between actors and audience. Bierstedt discussed the difference between power and influence, where he sees influence is persuasive and power is coercive, where we submit voluntarily to influence while power requires submission (Bierstedt, 1950). Raven defines six bases of social power and he and his colleagues later on extended them to 11 bases: coercive power (personal and impersonal threats of punishment), reward power (promise of reward), legitimate power (position, reciprocity, equity and dependence), expert power, referent power, and informational power (Raven, 2004); which are further categorised under hard (coercision, reward, legitimacy of position, equity and reciprocity) and soft power (expert, referent and informational power), i.e. the amount of freedom that the target feels in choosing whether or not to comply (Raven et al., 1998, Pierro et al., 2008). It is not surprising to find that people are more receptive to soft tactics than the hard ones (Raven et al., 1998). In a way, Bierstedt's influence is similar to the soft power of Raven. The Department Leader certainly has the hard power; while the BU leaders have both hard and soft power and provides both intrinsic and extrinsic motivation (Pierro et al., 2008). However, power can only impact people through social performances. The hard or soft powers are not necessarily "real", but are the interpretation or subjective judgement of the audience. The sense-making of the audience of the possible impact of power over them, and if they are convinced of it so as to take actions, depends on the effective performance of the actors.

If we link to the cultural pragmatic framework, it goes back to whether there is a re-fusion of the six elements of social performance particularly the re-fusion of the script, actors and audience. The BU Leaders have a higher chance of such re-fusion not only because of the power, both hard and soft, over the audience; sharing the same local background representation, it would be easier for them to cater of the sense-making of the Managers and Associates, and enable them to identify with them and deliver a more effective performance, and allow them more hermeneutical power.

Culture does not only affect the audience and how they respond to the actors; culture also affects the actors in exercising their power. The Department Leader has the hard power over all the partners, in terms of reward and punishment under the Performance Improvement Program (PIP) as he first promised at the launch of the Breakthrough Program. However, he decided against it and only adopted a pre-PIP conversation, and possibly such decision was the product of the sense-making through the lens of the partnership, the team work and harmony cultural webs of the Firm.

7.3.2 Towards a tentative alternative for the staging of the Breakthrough Drama

If I summed up all the learning points and take a bold step, I would suggest an alternate choreography of the Breakthrough Drama for the practitioners in considering what may be a more effective change process. The timing and sequencing of the Acts would be different and would need to take into account the seasonal factors of the industry, the social powers within the organisation, the reception preferences of the audiences, and the effective performance stage for different performances. Figure 7.9 provides an overview of an alternative.
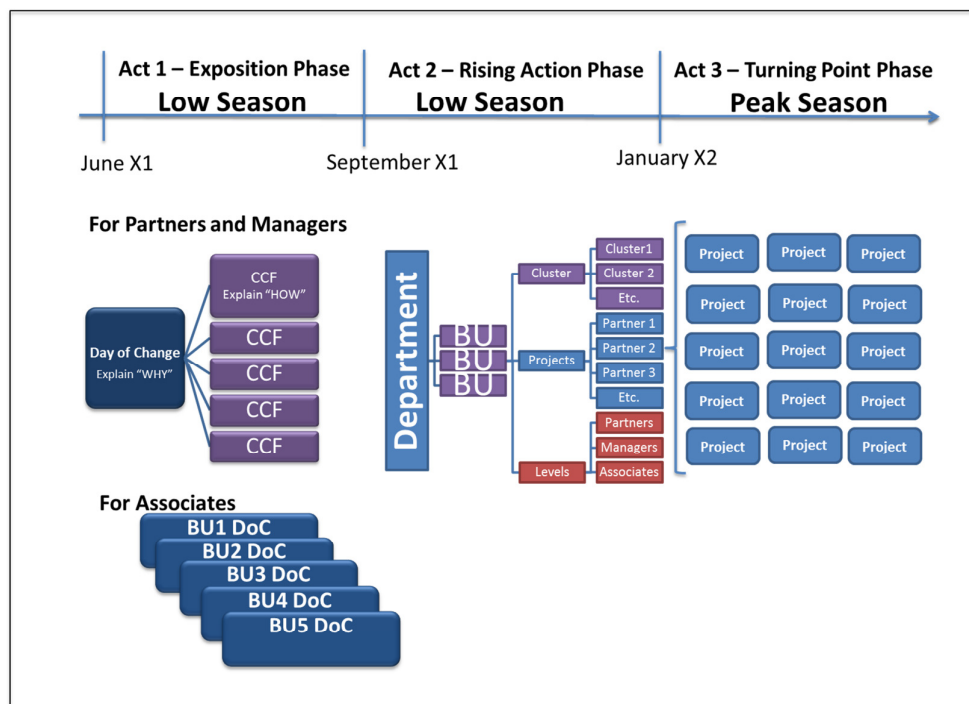
Figure 7.9 An alternative for the Breakthrough Program

254

In order to provide the time and space for the Partners and Managers to get ready for their project performance, it would be preferable for the drama to start earlier in June, right after the audit peak season. On top of the DoC and the CCF for the Partners and Managers, there should also be a DoC for the Associates with a different script that aligns with their background representation.

Instead of hitting the audit peak season right after the launch of the Breakthrough Program when people were still uncertain on what they needed to do, the programs could usefully shift immediately from the Department stage to the BU stage, where the BU teams have the social power to allow visible changes to happen. It is still important to have the Breakthrough Blog and the Dialogue with Leaders there as they are symbols of the commitment of the Department leadership. Its impact is, however, not just as the principle communication channel between the leadership and the Associates, but as a symbol for the Project Partners that the Department leadership is still driving it. This will be supplemented by the BU communication through the group meetings and Cluster activities. As it is still the low season, it allows more coordinated actions to be taken. Partners and Managers have the time to fulfil their commitments. The BU would also have time to derive the busy season's commitments, the people policies and practices.

When the BU hit the audit peak season, people should be more familiar with the purpose of the cultural change program and the actions they need to take; the people policies and practices would be in place to support the behaviour changes; and the Associates would be more involved in the program and have a better understanding of the role they play. On the project level, the key influence is from the Partner, to the Managers and then to the Associates (as shown in Figure 7.9); the Plot 1 performance in enlisting the Leaders would focus on the Project Leaders and let them drive the change in the Engagement the Staff Plot.

7.4 CONCLUSION

Means of symbolic production, mise-en-scène (staging of the performance) and social power are related to how the performance can be best executed. The above analysis demonstrates that if the director of the performance can line these elements up by re-fusing script, action, performative space, means of symbolic production and social power, there can be more positive impact on the performance. Such consideration is useful in mapping out performances at both micro and macro level. Having said that, it does not mean this can guarantee success, it also needs to have a right script (that aligns with the background representation), and the actors who the audience can identify with, i.e. the re-fusion of the six elements of social performance.   We need to be careful not to confuse the staging of the performances with the timing of performances as timing and sequencing is only part of the consideration.

CHAPTER 8 THIS IS NOT THE FINALE

This is a DBA thesis, meaning that the focus is on "a distinct contribution to the improvement of professional practice or policy in the field of business administration". I started this adventure to find answers to two questions:

1. What is required to facilitate successful cultural change within an organisation?
2. How can we change culture if we *are* the culture?

In addressing these questions, I hoped to gain insight into and be able to provide guidelines on how we can influence organisational culture to bring along changes in the organisation; and provide a reference for practitioners on how to be more effective in managing cultural change in organisations.

I also hoped this research would contribute to academic theory, particularly into Alexander's cultural pragmatics framework and its relevance for organisational studies. By applying his model to the analysis of the Breakthrough Program in the Firm, I wanted to test out its relevance, and, where necessary, suggest refinements to or development upon the framework for use in exploring cultural change programs.

In this search for guidelines and the testing of an academic framework for exploring cultural change, the research process took me through a journey of discovery. By looking back at the steps that I took, I am able to sum up the process using Alexander's framework, in a way that might be useful for other practitioners.

Once I adopted the view that culture is the symbolic and learned aspects of human society and that it exists through social interaction – that it is a collective effort in creating meaning for the group of people who share the same context and same space – it became much easier to appreciate the dynamics and complexity of organisational

culture. This perspective throws lights on areas that were hidden before and creates pathways to unearth the tacit yet important influences on people's behaviours. The dramaturgical approach, Alexander's Strong Program and his cultural pragmatics framework also enabled better understanding and evaluation of the cultural change process. When I started seeing the change program as a drama or a series of performances, and mapping them out as *Plots*, *Acts* and *Scenes;* I could put structure into a messy and dynamic change program. This approach helped me to understand and explore the unfolding details while at the same time maintaining the big picture overview of the whole program.

Alexander provided an analytical tool that helps to understand the messy change process. The six elements of his social performance were used as a step-by-step process to understand the factors that influenced the success and failure of the change program. It highlighted areas that are not recognised in a "weak" change management process, e.g. the background representations (the deep plot), the re-fusion between scripts, actors and audience, the *mise-en-scène*, and social powers etc. and most importantly highlighted the need to re-fuse the various elements in the change process to provide a coherent and pervasive performance. The framework also enabled the exploration of the interaction between text and con-text, micro and macro, talk and action.

In this chapter, I shall first summarise the key findings from the case study, and use these to map out a potential process that practitioners can refer to and draw on in future cultural change or strategic change programs. I will then conclude with an examination of the insights into, learnings from, and further questions about Alexander's model that were obtained from the research. In conclusion, I will address the limitations of the current research and suggest potential areas for future investigation.

8.1 CONTRIBUTION TO PRACTICE

The easiest way to sum up the key learnings from the analysis of the Breakthrough Program is to retrace the steps that I took.

8.1.1 Understanding the systems of collective representations: background symbols and foreground script

This is the key element of the change program. Without a thorough understanding of the background representations, as demonstrated in the case, it would not be possible to come up with a script that can resonate with both the actors and the audience. When the script is not right, it would still not be easy (or even possible) for the performance to resonate with the audience even if the actors were equipped with excellent performative skills and they operated with the best designed *mise-en-scène* and means of symbolic production, and facilitative social powers.

In adopting Alexander's concept of placing parts against the whole so as to understand the parts, I took the steps as shown in the diagram in Figure 8.1, to trace the meanings behind the symbols and use them to construct the cultural webs of the organisation.
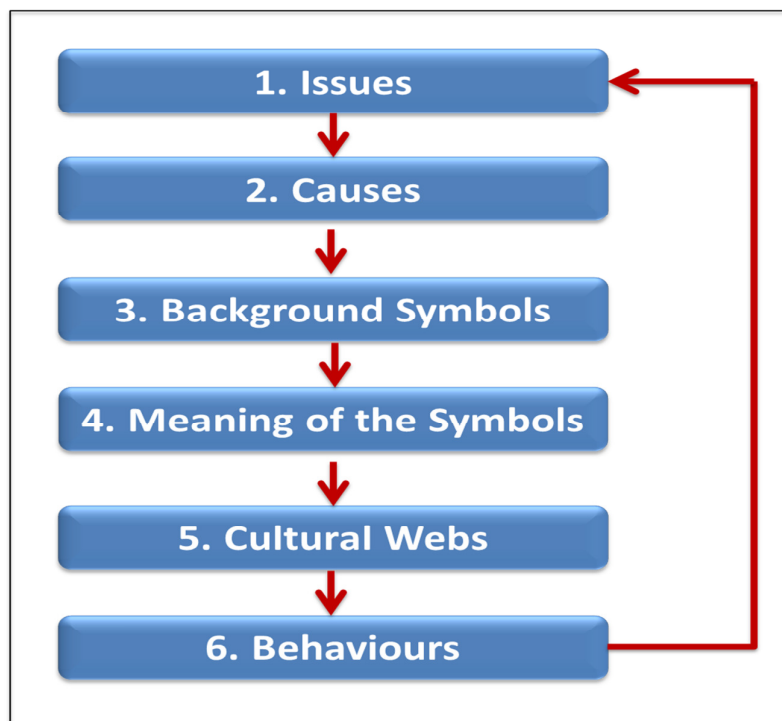
Figure 8.1 Steps taken in constructing the cultural webs that drive people's behaviours.

1. **Steps 1–4: Understanding the issues and their causes, identifying symbols and what they symbolised**

I first identified the symbols by tracing the causes behind the issues raised. Symbols are signifiers and what they signified are the meanings created and shared amongst the people of the organisation. Understanding the meanings behind the surface 'symbols' helped me to map out the webs of significance that guide people's actions (Alexander, 2004a). Discourse is a good source for understanding people's version of 'reality' and their meaning-creation process. When 'salary', 'long hours' and 'eating time' are the recurrent themes that come out from the conversation with nearly all levels in the hierarchy, in all offices, and people of all backgrounds, they certainly must be considered key issues and symbols that anchor people's understandings.

Figure 8.2 Symbols and what they symbolised

2. **Steps 5–6: Constructing the cultural webs and identifying their interaction with the external environment**

The study assumed, and confirmed, that culture does not take an integrative singular form but, rather, is a more or less tangled network of cultural webs which, in good times, maintains a healthy balance of coherence and contrary tensions; and in bad

times, is characterised by a traumatic imbalance (Erikson, 1976). Constructing the network of cultural webs beginning from the diverse set of multiple symbols is extremely useful as it helps to capture the complex interpretations that underlie the behaviour of people in the organisation, and it helps show where possible 'fault lines' occur, between contradictory and conflicting symbols, and the 'balancing' demands that these impose in times of radical change.
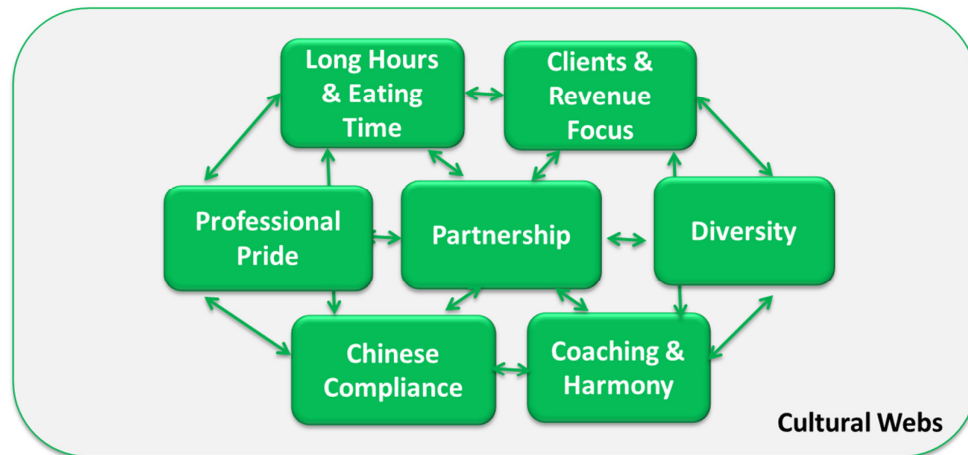
Figure 8.3 A network of cultural webs

The external environment is perceived as real for the organisation, and its impact on the organisation is through the ways in which this environment is constructed and enacted by people within the organisation. This enactment, in turn, is driven by people's interpretation of the situation which stems from their background representations, i.e. the cultural webs of significance within which they live and work. Figure 8.5 illustrates the richness of significance and interpretation, and the key role that it plays as a factor 'mediating' the effects of an external environment. If we compare that with Figure 8.4, by viewing issues through an understanding of these cultural webs, we can see what resonates and what does not resonate with actors and why, when they are confronted with what on the surface appear to be 'technical' or 'economic' issues and demands.
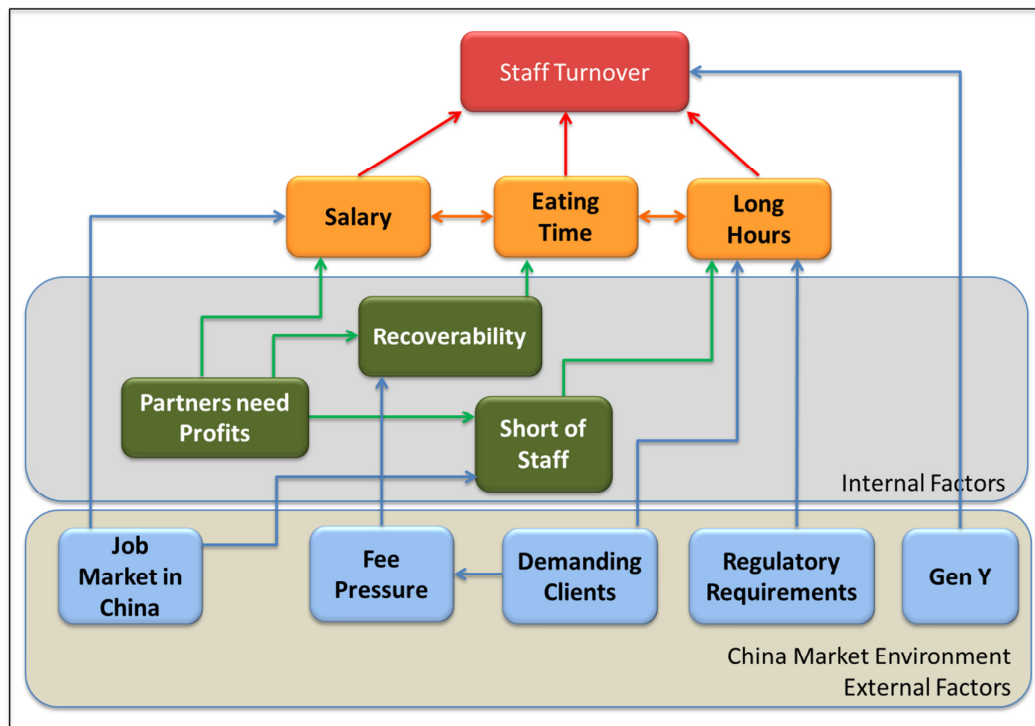
Figure 8.4 The audience's representation of the causes of issues
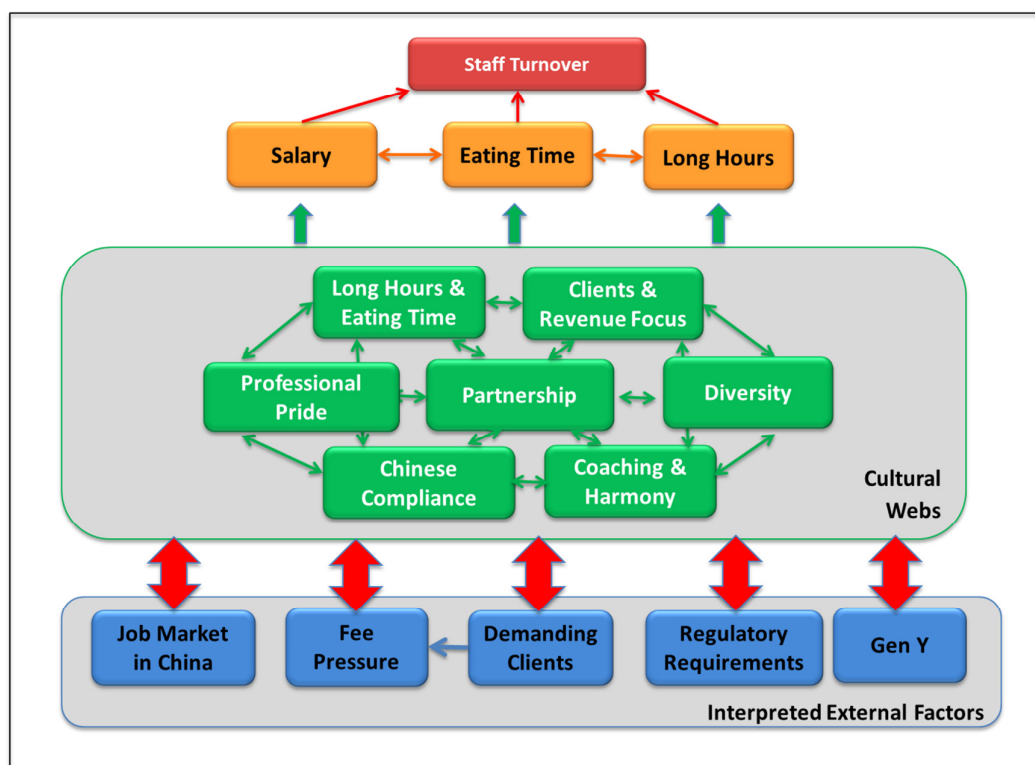
Figure 8.5 The interpreted external factors mediated by the cultural webs

262

Before analysing the data, I had doubts about Alexander's view that the external environment impacts the organisation through the sense-making of the group. However, following the analysis, it became clear that the perceived effects of the environment were strongly mediated by 'internal' perceptions of motivation, status, and causation.

I find this part most useful as it maps out the culture, the symbols that guide the sense-making of the members of the organisation. This is an extremely messy and difficult process and there is a need to ensure the views of the audience are captured and in fact they are the one who drive this process. This distinguishes the strong program from the weak ones in that it surfaces how the members of the organisation creates meaning to their lives, how they relate their experience to the larger, collective stories of the social groups and the Department.

3. **A pragmatic commentary: The drawing up of the foreground script**

Based on an understanding of the organisation's cultural webs, and the representations and interpretations that they provide of the environment, we can explore (and, in pragmatic terms, design) a foreground script that aligns with the background representations. At this point, there is a question of 'how' this can be done. Once we have observed gaps, or a lack of alignment, between the foreground script and background representations, how can the foreground script be re-drafted in a way that achieves resonance by aligning with background representations but at the same time promotes the dissonance necessary for cultural change to take place, and influence people to behave in different ways? Alexander et al. argues that "effective scripts compress the background meanings of culture by changing proportion and by increasing intensity" (Alexander et al., 2006) p.59, but exactly how can this be achieved in a situation of planned deliberate change? We need to be careful as a wrong script may result, at best, in a failed cultural change initiative, and, at worst, in a traumatic upset and imbalance in the organisation's cultural webs.

As pointed out in Chapter 5, real change may happen by working 'with' the cultural webs, altering or shifting the meanings of more or less polyvalent symbols or the balance of the cultural webs within the network. For Alexander, our language creates our web of meaning through its established binary codes, which in turn, drive how we interpret, evaluate and act upon the world, in both our conversations and our performances (Alexander, 2006). The starting point is thus the binary codes embedded in the culture and manifested in its language.

Gagliardi suggested broadening the nucleus of basic values, through which leaders interpret the past, and present values in a way that sympathetically promote the modification of base assumptions (Gagliardi, 1986). Green confirms such an approach in his discussion of 'tweaking' shared meanings (Green, 1988a). In this way, leaders may reinterpret symbols, or broaden what they symbolise, and alter the nature of what is held to be sacred and profane. For example, in Act 3 ('Turning Point') of our Breakthrough Drama, the Department Leader and BU Leaders attempted to transform the symbolic nature of eating time, from being an indicator of good performance and efficiency to becoming an unacceptable set of wrong behaviours. In attempting to do so, they drew on background representations critical of the economic and social costs of eating time. What, arguably, they did not succeed in changing, however, was the perception that ultimately eating time (like salaries) was a phenomenon shaped largely by industrial and market conditions not by internal policy. Whether or not they have succeeded in influencing this 'deep' script, through the demonstrated effect of internal policy changes, remains to be seen.

Gagliardi suggested three conditions for effective deliberate change:

• avoiding, wherever possible, antagonism between the values of the change and existing assumptions and values;
• the creation of collectively experiences of success with the change within the organisation; and

- a leadership promoting a mythical interpretation and significance of success (Gagliardi, 1986).

While the first and third conditions are compatible with, and suggested by, Alexander, the second ('collective experiences of success'), proved in this case to be an important symbolic dimension of the change. The contrast between Acts 2 and 3 in the "Engaging Staff" Plot was the symbolic power of the perception that it is actions not words that count, and that the policy changes proposed by the BU Leaders were implemented and impactful.

Within the tangled cultural webs in any organisations, there are also likely to be elements that will support significant cultural changes in other areas – for example, in the Firm, the professional pride and culture of coaching and harmony that clashed with eating time and autocratic salary reductions. Drawing on Abrahamson's concept of tinkering and kludging, it may be possible to 'reconfigure' what already exist in the culture to create something new (Abrahamson, 2000). While this is an important dimension of any configuration of the foreground script, it is not a phenomenon that we analysed in any depth in the case study, although it is arguably an important component of any pragmatic crafting of a resonant foreground script. It is an area of desirable further empirical research.

Finally, while Alexander et al. emphasises the re-fusion of the six elements in bringing a ritual-like status of performance (Alexander et al., 2006), he does not comment on the weight of these six elements. In our case, I would consider that having the right foreground script that fuses with the background representations is a major factor leading to resonance. As shown in Act 3 ("Turning Point") of the Breakthrough Drama, lining up the BU Leaders and the Operations Team as the key actors and having a better organised means of symbolic production and *mise-en-scène* generated better results; however, this effect is facilitated (or disabled or restricted) by the success or failure to establish a resonant cultural script.

8.1.2 Counter-performances of the audience

During the interviews, people kept telling me the same things about the three issues that caused staff turnover, i.e. salary, long hours and eating time as shown in Figure 8.4. Rather than isolated critical reactions to the 'main plot', these gave the impression that they were more like a 'counter-script' accepted by and guiding the thought and behaviour of the audience. In a sense, the leadership's performance is not only trying to implement a strategy, or even to change the Firm's culture, but also to actively address such 'counter-scripts' and the counter-performances that they create. This phenomenon certainly complicates the change process, and emphasises the active and creative role of the audience, and the need for their involvement and incorporation into any change program.

8.1.3 Defining the actors and audience

Performance in a large organisation with people of diverse background may require multi-performances, multi-scripts and multi-layers of actors and audiences. How to manage this multiplicity and diversity is a real challenge to the director or scriptwriter of the cultural change program. Yet, having multiple performances in itself is a potential solution to this challenge. As discussed earlier, a script that fuses with the background representations is the key driver in the change process. Once we have the right script, however, we also need to have the right actors or team of actors in place to make the script 'walk and talk'.
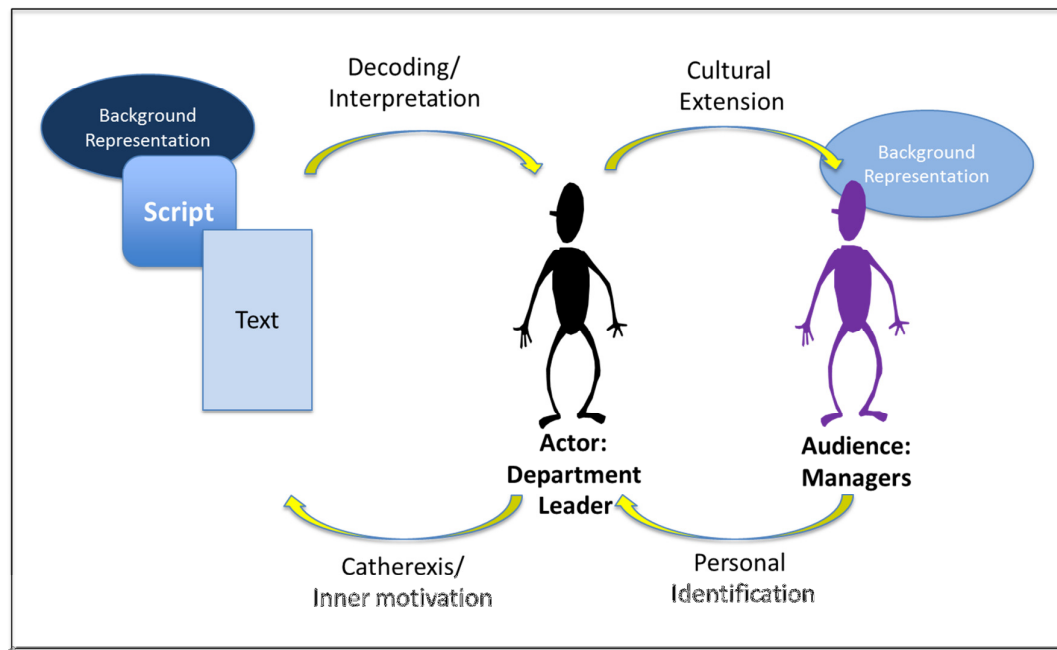
Figure 8.6 The relationship between background representations, scripts, actors and audience

There were four main learning points about the importance of actor selection from our analysis of the Breakthrough Program. These are described below.

1. **Define the roles of actors and enlist those who have a natural role**

   Alexander highlighted that the key challenge of the actors is their fusion with their roles in the performance. As such, the first step is to define the role of the actors, and to recognise that different actors may be required to play different roles. There are those who play the symbolic role, like the Chairman and Senior Leaders of an organisation. There are also those who play a more functional role, who are the key actors to bring along changes in the day-to-day operations (e.g. BU Leaders, Operations Team etc.); and others who have a direct personal or working relationship with the audience (Cluster Partners, BU Leaders, Project Leaders etc.)

2. **Enlist actors with social influence**

   In the case study, we found those who had more success in their performance with the audience were those who already had a high degree of influence on the audience.

I called it 'social influence' as I wanted to distinguish it from Alexander's 'social power' (which focuses on productive, distributive and hermeneutical powers in the social performance) (Alexander et al., 2006). Within an organisation, there are always people who have some social influence on others, whether it is due to the impact of formal positions, hierarchical status, relationships or trust, or in Raven terms, the hard and soft social powers (Pierro et al., 2013). To identify the people who have this social influence at the local level, and enlist them to be actors, makes it far easier for the audience to have a personal identification with them. To have these local actors (e.g. BU Leaders in Act 3) draw up their own script within the parameters of the firm-wide script made it easier to resonate with the local audience.

I found it useful to map out the social influences within the organisation as shown in Figure 8.7, so as to clarify who might be the best people to be the actors for a particular audience. Of course, due to different set ups and forms of social interaction, the social influence chart would be different for different organisations.
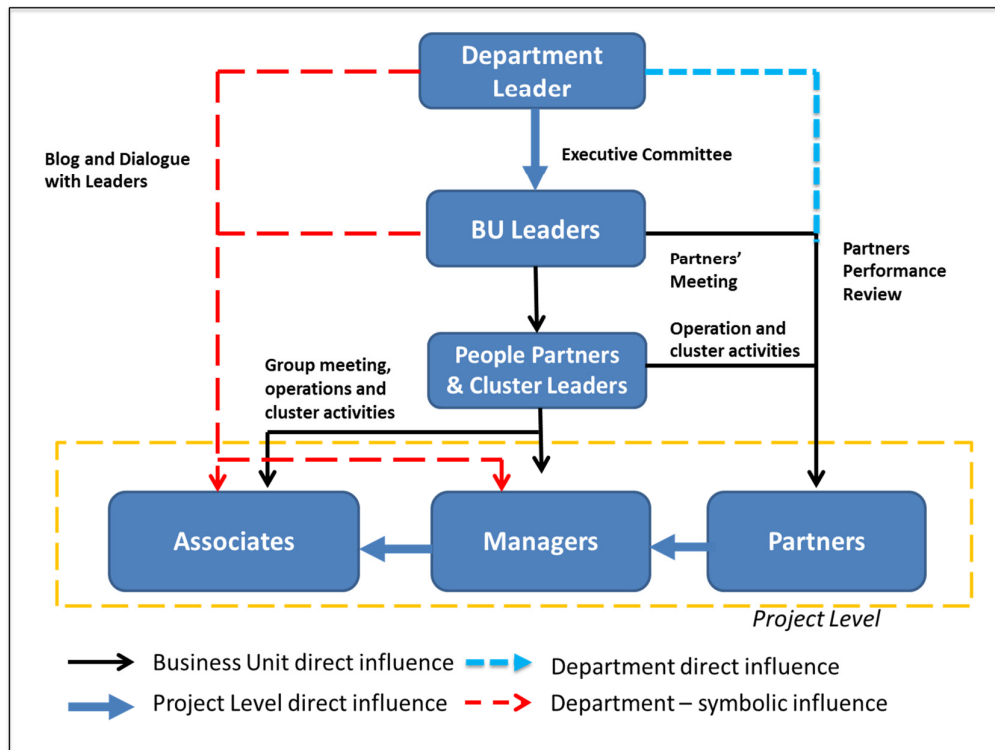
Figure 8.7 The social influence of the Department

I have not explored this concept of social influence further in this research, but it may deserve some more attention in future studies of the credibility and influence of different actors.

3. The team of actors

A change program in a large organisation requires a team of actors. Goffman provides three attributes in selecting actors for the team: dramaturgical loyalty, discipline and circumspection (Goffman, 1959). To ensure a coherent performance that resonates better with the audience, the director of the performance needs to be selective in identifying and enlisting the right members for the team; and cannot assume people in general would have the necessary attributes. Alexander has not, however, talked much about the team of actors. However in the case study research, we saw that the ability of getting diverse actors to work together was an important dimension of effective change. Again, while not explored further in this thesis, this is an interesting and important area for further investigation.

4. Limitation of the actors

Another challenge faced by the actors is their own limitations, as they are bound by the same cultural webs as the audience which they wish to 'change' – the weakening of the Performance Improvement Process by the Department Leader being a case in point. The complexity of the change process is that on the one hand, it needs to ensure that the performance aligns with the background representations, so that it will resonate with both the actors and the audience; on the other hand, the actors need to move from the comfort zone of established cultural webs, and stay alert to the tendency to fall back on their knee-jerk cultural reactions when facing problems and challenges.

To allow performance to come across as authentic and enable possible flow between the actors and audience (Alexander et al., 2006), organisations need to consider multi-layers

of performances of both actors (as addressed in this section) and audiences (as outlined in Section 8.1.2 above) as shown in Figure 8.8.
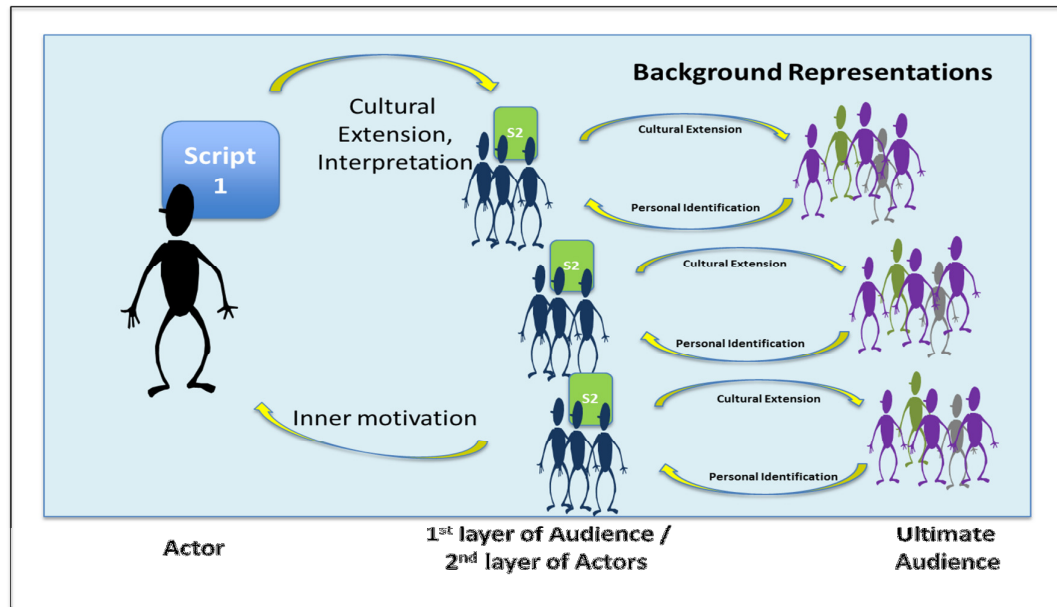
Figure 8.8 Multi-layers of performances, scripts, actors and audiences

As shown in Figure 8.8, a cascade of resonant performances may be required to enrol all actors and audiences with the foreground script.

8.1.4 The staging of the drama

The means of symbolic production are closely linked with *mise-en-scène*, and I use the term 'staging' to describe them. The choice of venue, the room set up, the sequence and space arrangement of the actors and the timing and pace of the events all constitute a crucial 'staging' component in a performance.

Mise-en-scène is a very useful concept, yet it is also an aspect that can be easily ignored as it is intangible. The Breakthrough Drama shows that different choreographing of the series of performances and the stages chosen (Department vs. BU vs. project level) can have different effects.
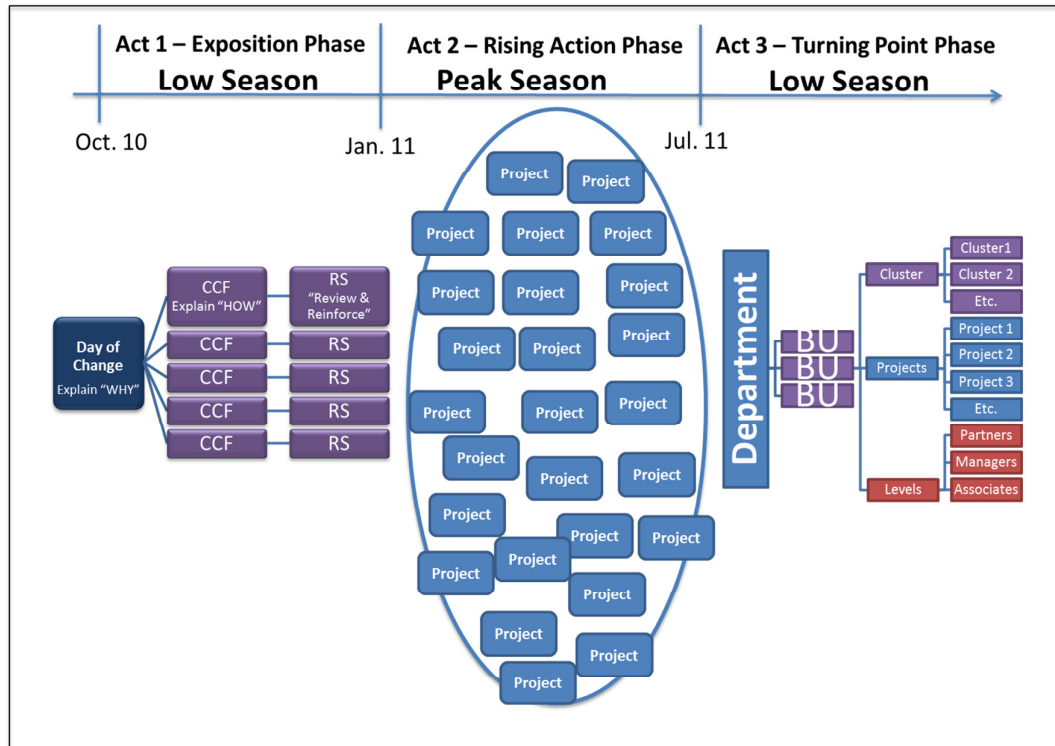
Figure 8.9 The overall mise-en-scène of the Breakthrough Program
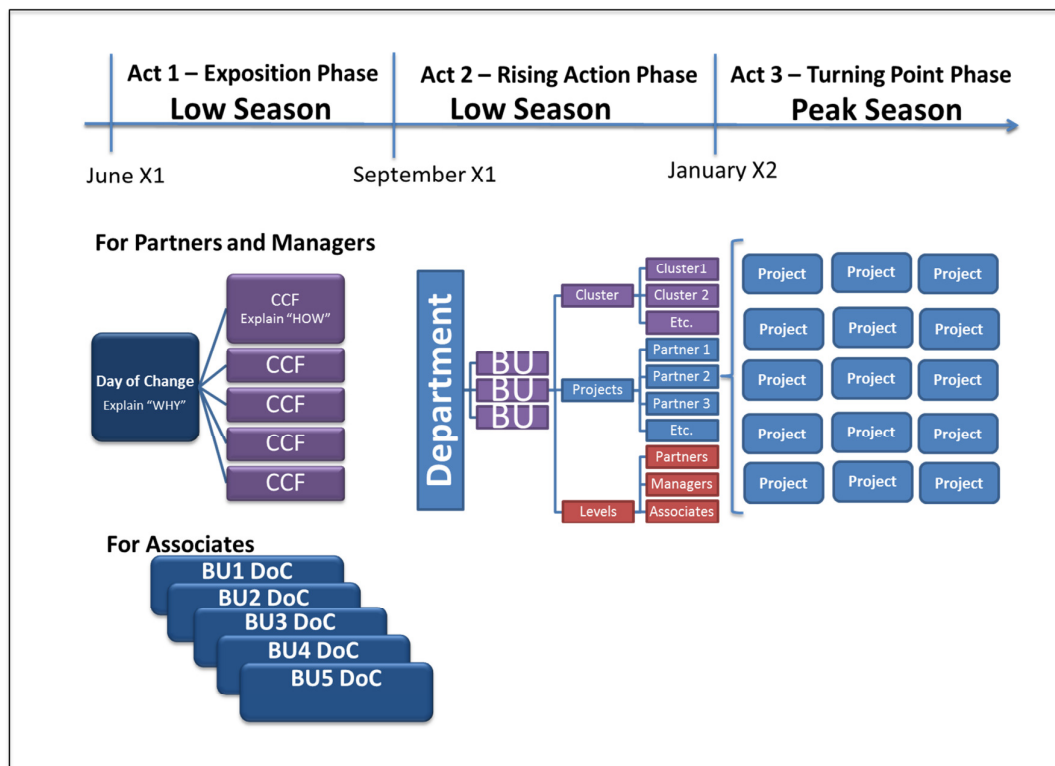
Figure 8.10 An alternative for the Breakthrough Program

271

Figure 8.9 shows the mise-en-scene of the Breakthrough Program and Figure 8.10 shows an alternative as suggested by the author. The timing, the sequence, the space, the venue and the symbolic production employed are areas for consideration in the planning and implementation of a cultural change program. Time should be allowed for the visible actions to take place; and it is preferable to have space for some visible initial success to be experienced by the audience (Gagliardi, 1986) before the reframing of the symbols can happen.

There has been ongoing discussion as to whether change programs should be viewed as a grand technocratic project or just a reframing of everyday life (Alvesson and Sveningsson, 2008), or whether change initiatives should be broken down to smaller, organic change process (Abrahamson, 2000). Alvesson and Sveningsson consider both approaches to be necessary and in a way this is what I propose here. The case shows the symbolic value of the Day of Change and the Culture Change Forum that helped to frame people's mind on the people agenda, and embed a recognition of 'dinosaur' and 'experience' behaviours. These are rituals that allow the whole department to experience collective consciousness and collective effervescence through a mutual focus of attention (Collins, 2004). This can be valuable in symbolising the 'separation' from old behaviours. However, just having one ritual is insufficient for a diverse audience; the everyday framing performed by the local actors is necessary to carry the drama through.

8.1.5 Social powers

In the cultural pragmatic framework, social powers focus on the productive powers, the distributive powers and the hermeneutical powers in relationship to a social performance. For running a cultural change program in an organisation, it would be expected that the leadership will have control over the production and distribution of the social performances. However, the case shows us that due to the sheer volume and diversity of actors and audiences, and the complex, multiple and multi-levelled nature of the performances, this is far from a given, and involves a complex exercise of orchestration as well as power and influence to put it into effect.

272

The distributive powers, in particular, proved to be more challenging in the case than I first expected. Multiple locations make it difficult for the leadership to deliver a face-to-face performance to the audience, though it was a desirable and preferred format. In using the virtual stage, like emails, Blogs and other internet platforms, the leadership was then faced with other distribution problems. Not only were there multiple issues in configuring an effective internet communication, but development of technology and the emergence of a wide range of social platforms on the internet and in the mobile world, means that control of distribution channels is extremely difficult. The appropriate and effective design and deployment of virtual spaces and social platforms proved to be a major challenge.

Though the leadership has a significant degree of hermeneutical powers in shaping the interpretation of the performance, this was counteracted by the audience's own scripts and counter-performances. When the interpretation of the performance takes place in breaks in performance rituals, in informal discussions, in mainstream media or social media, or in social groups inside or outside the workplace, the leadership is restricted in its degree of hermeneutic control. This makes the leadership's effort in managing the change difficult as they find it challenging to control the interpretation of formal messages. Clearly, selecting those who have social influence to be actors may help to address this issue (as they are familiar with and influential within the meaning-making process of the audience and have a better chance to influence their interpretation on the change program). However, this remains an inevitably partial solution.

8.1.6 The story board – from macro to micro to macro

As a final step, I find it useful to draw up the story board for the drama where I saw clearly the Plots, the Acts, the Scenes, and the Scripts of the overall performance. At the same time, I could then see who are the Actors and Audience, the staging requirement and considerations, and finally the evaluation mechanisms. This can serve as a template for planning the change process and use as the guidelines for the consideration of various aspects for each scene, act and the overall plot. It can also be used to evaluate

the effectiveness of the whole plot as it is easy to see the sequence of events and how each scene may impact the subsequent ones.

Plot 1 – Name of the Plot

	Act 1 – Name Key theme			Act 2 – Name Key theme			Act 3 - Name Key theme		Act 4 and so on (where necessary)			
Scenes	Scene I	Scene II	Scene III, so on	Scene I	Scene II	Scene III, so on						
Script												
Actors												
Audience												
Staging												
What would the audience say?												

Figure 8.11 Adapted Story Board of Plot 1 ("Energising the Leaders") of the Breakthrough Program

The story board, as shown in Figure 8.11, allows the models to be scaled up to work on the whole cultural change process as well as to be scaled down in focusing on a particular performance. The above is only an example of such a story board and can be further developed into a template that facilitates the planning and monitoring of a change program for practitioners. I need to emphasise that the story board should have the flexibility in scoping and outlining the change process. Though we put structure in a possible dynamic and messy process, we should avoid limiting it to a particular pre-determined structure. Though in our case study, there were two three acts plots, it is not necessarily the case for other change programs. The plots should allow for complex determinants and sub-plots; in a way allow for the organic development of the process through the sense-making of the actors and audiences.

In terms of the contribution to practice, I tried to map out a process using Alexander's model in guiding cultural change in organisations. Though my work is subject to limitations which will be discussed Section 8.3, it highlights areas that management can pay attention to when they are planning and implementing a change program.

274

As a practitioner of change management, it is quite easy to fall into the trap of implementing strategies without considering the culture; and when considering the culture, it becomes something an organisation has and people may be defined it from the management perspective. The value of Alexander's work is to enable us to see our webs of significance and the symbols that drive our "reality" and use that to decipher how people interpret their situation or other's actions. It is only when we understand this before we can provide a script that can resonate with the people. The cultural pragmatics framework links culture to performance and provides a structure for more effective change process.

8.2 CONTRIBUTION TO ACADEMIC THEORY

In terms of academic contributions, I have (i) undertaken the first in-depth study of a cultural change in a Chinese firm, and (ii) used this study as a basis for testing the relevance of a dramaturgical approach to social life for the analysis of organisational change. The model, as already elaborated at length, is Jeffrey Alexander's cultural pragmatics framework of social performance. The lessons from this testing are described below.

8.2.1 Insight into Alexander's model

This thesis shows that Alexander's cultural pragmatics framework is relevant in understanding and evaluating a change process. It also has the potential to be used as a guideline in planning and implementing change. When I reviewed how this framework was used in the past, it was mainly used to evaluate political or social events. This thesis has shown, however, that it is useable within management studies to investigate organisational phenomena and, more than that, it works as a basis for exploring change in a Chinese organisation. This research work has extended Alexander's work by applying it to a cultural change process and providing more detailed steps and ideas on how to work for a possible re-fusion and resonance.

In addition to its usefulness in understanding and evaluating cultural dynamics, as we have illustrated above, it also has the potential to move beyond its role in comprehending the cultural webs of an organisation to providing guidelines for influencing change in or of these webs. While this thesis has not used the model to plan a change program, it has argued that it has the potential to do so, and has shown some possible ways in which this might be done.

A feature of Alexander's approach that is not emphasised in his framework, but which became a central component in our analysis, was the definition and role of the 'external environment' in any performance. In a reply to McLennan (2004), Alexander did define 'internal and external environments', claiming that the external environment can be experienced meaningfully only if it enters the internal environment. In his cultural pragmatics framework, he theorised the interrelation of action and its internal and external environments in a more middle-range, explanatory way (Alexander, 2005a). What we saw in this case, however, was the crucial nature of definitions of the external environment as part of the background representations that influenced whether foreground scripts were regarded as resonant or not – a phenomenon which, while it can be addressed within Alexander's framework, was not emphasised in his previous work.

8.2.2 Possible areas of the model for further exploration

1. **More specific guidelines on the design of a foreground script that can fuse with the background representation but at the same time change cultural symbols and webs**

   The model helps to understand the dynamics and complexity of culture in the civic sphere. It points out the challenges of social performances in complex societies, and argues that this poses a challenge for 'ritual-like' performances in achieving the 're-fusion' necessary to appear 'authentic' and allow 'flow' between actors, performance and the audience.

   As an effective analytical framework, for use in organisational cultural change programs, more guidelines are required on how to create the 'flow'; on how to

modify or change the background representations; and on how to design a foreground script that would fuse with the background representations and resonate with the actors and audience, while attempting to simultaneously 'change the culture' etc. Dramaturgy does concern itself with the 'how' of social performances (Badham et al., 2012b), i.e. how the actors and audience achieve their effects, etc. However, when we get into the next 'how', i.e. how practitioners go about using the insights from this approach in specific contexts, more work is needed on prescriptive tools and heuristics. Particular avenues worth further exploration include using Gagliardi's cultural fan (1986) to stretch or reframe the cultural webs; or Abrahamson's tinkering and kludging (2000) in making use of what the organisation already has.

2. Multi-layers of performances

As shown in the case study, a change program is highly complex and there are multi-layers of performances going on at the same time and there are shifting roles between actors and audience. In fact, to allow the resonance of a complex cultural change performance with a diverse group of audience, multi-performances and multi-scripts are necessary. Alexander's model does not particularly address this multiplicity of performances, yet when situated within a broader dramaturgical framework and supplemented by the concept of multiple-plots and shifting actors/audiences, it can be used for this purpose. Our developments upon Alexander's model represent, at least, an elaboration or partial extension of his framework.

3. The weight of each element of the model

Alexander emphasised the fusion and re-fusion of the six elements of a social performance, and did not give priority to any of the elements, suggesting, by implication, that they all carry similar weight. As we have argued, in the case study, it was the fusion (or lack of fusion) between the foreground script and background representation that appeared to have the most pervasive effect, on its own, and as a

precondition for other elements to have a significant impact. To achieve a ritual-like performance, the understanding and incorporation of background representations is essential.

4. The role and response of the audience

Alexander's cultural pragmatic model tends to portray audiences as playing a comparatively passive role, despite their interpretation of the meaning of performances. However, in this research, we noted that greater recognition may need to be given to audiences, as both interpreters and actors in a cultural change drama. They not only possess significant hermeneutical power in interpreting performances, but also construct possible counter-scripts and performances. In the 'liminal' state (Turner, 1982) of the cultural change, the active role played by the audience in understanding, responding to, coping with and exploiting the inherently ambivalent nature of cultural change programs (Badham et al., 2012a) may need more consideration.

5. The team of actors and their attributes

In describing the role of the actors, Alexander (2004a) talks about performative skills and being natural. In the case, however, a central issue was the management of not a single actor but a team of actors. The coordinated action of a team of actors is both necessary for a successful performance, and a major challenge. In making this point, we explored Goffman's three attributes (1959) of the ability of actors to operate in a team.

We also noted that actors with a certain degree of 'social influence' are of major significance in the achievement of cultural extension and psychological identification. This was illustrated in the case of the relative influence, at different stages, with different audiences and in different domains, of the Department Leader and the BU Leaders. While Alexander (2004a) talks about social powers, he focuses more on the productive, distributive and hermeneutical powers of a performance, and pays little

attention to the direct and general social power exerted by specific actors over particular audiences outside the performance.

8.3 LIMITATIONS OF THE THESIS

One of the key limitations of this thesis is the fact that it relies on a single case study, which is a public accounting firm. As already discussed in Chapter 3, the common criticism is the lack of validity and reliability that makes generation and representation impossible. As mentioned before, this research does not aim at generalising its findings. Its aim is to provide insights and sufficient description so that the readers and practitioners can draw reference and judge for themselves. Further studies and research are required to go beyond this.

Another key limitation is the possible theoretical biases that I raised in Chapter 3. The dependence on Alexander's framework (2004a) and on the dramaturgical perspective may result in forcing everything into a performance framework. Whether I should use it as the macro approach to everything, the paradigm of my research and worldview is a valid and pertinent question. In my defence, however, the perspective is being used here as a basis for enhancing academic understanding and practitioner insight, not as the theoretical foundation upon which all analysis and action should be based.

A final issue is that the dominance of functional, systemic and rationalistic views of modern organisations is deeply embedded in our culture. There is a tendency, therefore for the user of a dramaturgical or performative approach to slip back at times into viewing organisations through this lens. There is no easy answer to this problem, other than recognising the importance of such a functional and mechanistic view of organisation as one that has a strong symbolic resonance in modern societies, and where reflection on its influence and entrapments is ignored at our peril.

8.4 FUTURE RESEARCH

This chapter is not the finale as more episodes can be added to this research. I have already discussed above that there are areas in Alexander's framework and view on social performance that are worth further investigation and exploration, and I do not want to repeat them here. There is certainly more that can be done through extending Alexander's contribution, exploring the nature of interaction ritual chains and deploying the dramaturgical perspective as a basis for exploring organisational change as a drama. There is not much empirical work around on this topic and more research work on this area helps building up and refining the theories.

The case provides a platform for evaluating Alexander's framework and it would be worthwhile to derive and test out an alternative script for the change drama. As a contribution to practice, I am also eager to see more work on the 'how' of making social performances resonate, and to use the insights generated in this thesis to help develop a toolkit, or templates or guidelines for more effective change process.

During the early part of my research work, I expected the diversity of people's background might have a big impact on the cultural webs and the issues faced by the organisation – due in large part to differences in individual's sense-making processes. It is to my surprise that despite the diversity, the traits and the patterns of interpretation of the market environment and management actions were found to be quite consistent across different offices. The diversity lay more in the magnitude or degree of response to common interpretations of their situation and the external environment. I am not sure if this is because of the dominant influence of inherited cultural webs or the pervasive influence of the national market phenomenon in China. This is a potential area for further research on the cultural nature of business in China.

A particular area of interest that emerged from the study is the phenomenon of 'Eating Time' in China and Hong Kong. This phenomenon is consistent across the public accounting firms in general, but seems to be a particularly significant issue in the China market. In our case, Managers in Shanghai who were seconded to the Sydney office

280

noted this difference when asked to compare the differences between these two offices and the various social factors involved. It would be interesting to investigate the driving forces behind this phenomenon in more detail, as it may band other factors. Being in this industry for 28 years, I would say that if we can provide a deeper understanding and an improved set of mechanisms for helping to resolve the eating time issue, it would make a huge contribution to the auditing and assurance industry in China and Hong Kong.

REFERENCES

ABOLAFIA, M. Y. & KILDUFF, M. 1988. Enacting Market Crisis: The Social Construction of a Speculative Bubble. *Administrative Science Quarterly,* 33**,** 177-193.

ABRAHAMSON, E. 2000. Change Without Pain. *Harvard Business Review,* 78, 75-81.

AGOSTA, L. 2010. *Empathy in the context of philosophy,* UK, Palgrave MacMillan.

AJJAWI, R. & HIGGS, J. 2007. Using hermeneutic phenomenology to investigate how experienced practitioners learn to communicate clinical reasoning. *The Qualitative Report,* 12**,** 612-638.

ALEXANDER, J. C. 1987. Action and its Environments. *In:* ALEXANDER, J. C., GIESEN, B., MUNCH, R. & SMELSER, N. J. (eds.) *The Micro-Macro Link.* Berkeley: University of California Press.

ALEXANDER, J. C. 2000. Contradictions: The Uncivilizing Pressures of Space, Time, and Function. *Soundings*, 16, 96-112.

ALEXANDER, J. C. 2003a. *The Meanings of Social Life: A Cultral Sociology*, New York, Oxford University Press.

ALEXANDER, J. C. 2003b. Towards a New, Macro-Sociological Theory of Performance. *Yale Journal of Sociology,* 3**,** 45-48.

ALEXANDER, J. C. 2004a. Cultural Pragmatics: Social Performance between Ritual and Strategy. *Sociological Theory,* 22**,** 527-573.

ALEXANDER, J. C. 2004b. From the Depths of Despair: Performance and Counter-Performance on September 11th. *Sociological Theory,* 22**,** 88-105.

ALEXANDER, J. C. 2004c. Rethinking Strangeness: From Structures in Space to Discourses in Civil Society. *Thesis Eleven,* 79**,** 87-104.

ALEXANDER, J. C. 2005a. Central Problems of Cultural Sociology: A Reply to My (Friendly) Critics. *Culture,* 19**,** 8-12.

ALEXANDER, J. C. 2005b. Why Cultural Sociology is not 'Idealist': A Reply to McClennan. *Theory, Culture & Society,* 22**,** 19-29.

ALEXANDER, J. C. 2006. *The Civil Sphere*, New York, Oxford University Press.

ALEXANDER, J. C. 2009. What We Learn from the Humanities. *Culture,* 23**,** 4-8.

ALEXANDER, J. C. 2010. *The Performance of Politics: Obama's Victory and the Democratic Struggle for Power*, New York, Oxford University Press.

ALEXANDER, J. C. & GAO, R. 2007. Remembrance of Things Past: Cultural Trauma, the "Nanking Massacre" and Chinese Identity. *Peking-Yale University Conference Publication on Tradition & Modernity: Comparative Perspectives.* Beijing: Peking University Press.

ALEXANDER, J. C., GIESEN, B. & MAST, J. L. 2006. *Social Performance: Symbolic Action, Cultural Pragmatics, and Ritual*, Cambridge Univesity Press.

ALEXANDER, J. C. & SMITH, P. 2004. The Strong Program in Cultural Sociology. *In:* ALEXANDER, J. C. (ed.) *The Meanings of Social Life: A Cultural Sociology.* New York: Oxford University Press.

ALEXANDER, J. C. & SMITH, P. 2010. The Strong Program: Origins, achievements, and prospects. *In:* Hall, J. et al. (eds.) *Handbook of Cultural Sociology.* London: Routledge.

ALEXANDER, J. C., SMITH, P. & NORTON, M. (eds.) 2011. *Interpreting Clifford Geertz: Cultural Investigation in the Social Sciences*, New York, Palgrave Macmillan.

ALEXANDER, J. C. & THOMPSON, K. 2008. *A Contemporary Introduction to Sociology: Culture and Society in Transition*, USA, Paradigm Publishers.

ALVESSON & BERG, P. O. 1992. *Corporate Culture and Organizational Symbolism,* Berlin, New York, Walter de Gruyter.

ALVESSON, M. 2002. *Understanding Organisational Culture*, UK, Sage.

ALVESSON, M. & SVENINGSSON, S. 2008. *Changing Organizational Culture: Cultural change work in progress*, New York, Routledge.

ANDERSON-GOUGH, F., GREY, C. & ROBSON, K. 1998. `Work Hard, Play Hard': An Analysis of Organizational Cliche in Two Accountancy Practices. *Organization,* 5**,** 565-592.

ANDERSON-GOUGH, F., GREY, C. & ROBSON, K. 2001. Tests of time: organizational time-reckoning and the making of accountants in two multi-national accounting firms. *Accounting, Organizations and Society,* 26**,** 99-122.

ANDERSON-GOUGH, F., GREY, C. & ROBSON, K. 2002. Accounting professionals and the accounting profession: linking conduct and context. *Accounting & Business Research (Wolters Kluwer UK),* 32**,** 41-56.

ANNELLS, M. 1996. Hermeneutic phenemenology: Philosophical perspectives and current use in nursing research. *Journal of Advanced Nursing,* 23**,** 705-713.

APPLETON, J. 1997. Constructivism: A naturalistic methodology for nursing inquiry. *Advances in Nursing Science,* 20**,** 13-22.

ATKINSON, P. 1992. *Understanding Ethnographic Texts,* California, Sage.

BADHAM, R. 2006. Mudancas Not Removalists: Rethinking the Management of Organisational Change. *Human Factors and Ergonomics in Manufacturing,* 16**,** 229-45.

BADHAM, R., CLAYDON, R. & DOWN, S. 2012a. The Ambivalence paradox in cultural change. *In:* BOJE, D. M., BURNES, B. & HASSARD, J. (eds.) *The Routledge companion to organizational change.* New York: Routledge.

BADHAM, R., MEAD, A. & ANTONACOPOULOU, E. 2012b. Performing change : a dramaturgical approach to the practice of managing change. *In:* BOJE, D., BURNES, B. & HASSARD, J. (eds.) *The Routledge Companion to Organizational Change.* New York: Routledge.

BAKER, E. L. 1980. Managing organizational culture. *Management Review,* 69**,** 8-13.

BATE, P. 1994. *Strategies for Cultural Change,* Oxford, Butterworth-Heinemann.

BAUMAN, Z. 1990. *Thinking Sociologically*, Cambridge, UK, Blackwell.

BEER, M. & NOHRIA, N. 2000. Cracking the Code of Change. *Harvard Business Review,* 78**,** 133-141.

BIERSTEDT, R. 1950. An Analysis of Social Power. *American Sociological Review,* 15**,** 730-738.

BLUMER, H. 1969. *Symbolic Interactionism: Perspective and Method,* Englewood Cliffs, Prentice-Hall.

BRANNICK, T. & COGHLAN, D. 2007. In defense of being "Native": The case for insider academic research. *Organizational Research Methods,* 10, 59-74.

CAMERON, K. S. & QUINN, R. E. 2006. *Diagnosing and Changing Organisational Culture: Based on the Competing Values Framework*, San Francisco, Jossey-Bass.

CASSIRER, E. 1954. *An Essay on Man: An Introduction to a Philosophy of Human Culture*, Doubleday.

COGHLAN, D. & BRANNICK, T. 2005. *Doing action research in your own organisation,* London, Sage.

COGHLAN, D. & HOLIAN, R. 2007. Editorial: Insider action research. *Action Research,* 5, 5-10.

COHEN, A. 1976. *Two-Dimensional Man: An Essay on the Anthropology of Power and Symbolism in Complex Society,* Berkeley, University of California Press.

COHEN, D. & CRABTREE, B. 2006. *Qualitative Research Guidelines Project* [Online]. Available: http://www.qualres.org/HomeInte-3516.html.

COLLINS, R. 1985. Jeffrey Alexander and the Search for Multi-Dimensional Theory. *Theory and Society,* 14**,** 877-892.

COLLINS, R. 2004. *Interaction Ritual Chains*, Princeton, N.J., Princeton University Press.

COLLIS, J. & HUSSEY, R. 1997. *Business Research: A practical guide for undergraduate and postgraduate students*, New York, Palgrave Macmillan.

COTTERILL, P. & LETHERBY, G. 1993. Weaving stories: Personal auto/biographies in feminist research. *Sociology,* 27, 67-79.

CRESWELL, J. W. 1998. *Qualitative inquiry and research design: Choosing among five traditions.*, Thosand Oaks, CA: Sage.

CROTTY, M. 1996. Doing phenomenology. *In:* WILLIS, P. & NEVILLE, B. (eds.) *Qualitative Research Practice in Adult Education.* Ringwood, Victoria: David Lovell Publishing.

CROTTY, M. 1998. *The foundations of social research: Meaning and perspective in the research process,* Sydney, Allen & Unwin.

DALTON, M. 1959. *Men who manage*, New York, Weily.

DE LAINE, M. 1997. *Ethnography: Theory and applications in health research,* Sydney, Australia, Maclennan and Petty.

DEAL, T. E. & KENNEDY, A. A. 1982. *Corporate Cultures*, Perseus Books Publishing, L.L.C.

DENZIN, N. K. 1992. *Symbolic Interactionism and Cultural Studies: The Politics of Interpretation,* Oxford, Blackwell.

DENZIN, N. K. & LINCOLN, Y. 2000. *Handbook of qualitative research*, Thousand Oaks, CA, Sage.

DEWEY, J. 1925. *Experience and Nature,* New York, Dover.

DEWEY, J. 1934. *Art as Experience,* New York, Dover.

286

DIEKELMAN, N. L., ALLEN, D. & TANNER, C. 1989. *The NLN criteria for approaisal of baccalaureatee programs: A critical hermeneutic anlaysis,* New York, National League for Nursing.

DIRSMITH, M. W. & COVALESKI, M. A. 1985. Informal communications, nonformal communications and mentoring in public accounting firms. *Accounting, Organizations and Society,* 10**,** 149-169.

DIRSMITH, M. W., HEIAN, J. B. & COVALESKI, M. A. 1997. Structure and agency in an institutionalized setting: The application and social transformation of control in the Big Six. *Accounting, Organizations and Society,* 22**,** 1-27.

DUBOIS, A. & GADDE, L. E. 2002. Systematic Combining: An Abductive Approach to Case Research. *Journal of Business Research*, 55, 553 - 560.

DYER JR, W. G. & WILKINS, A. L. 1991. BETTER STORIES, NOT BETTER CONSTRUCTS, TO GENERATE BETTER THEORY: A REJOINDER TO EISENHARDT. *Academy of Management Review,* 16**,** 613-619.

EDELMAN, M. 1960. Symbols and Political Quiescence. *The American Political Science Review,* 54**,** 695-704.

EDELMAN, M. 1985. *The Symbolic Uses of Politics,* Chicago, University of Illinois Press.

EDELMAN, M. 1998. Language, Myths and Rhetoric. *Society,* 35**,** 131-139.

EISENHARDT, K. M. 1989. Building Theories from Case Study Research. *Academy of Management Review,* 14**,** 532-550.

EISENHARDT, K. M. & GRAEBNER, M. E. 2007. THEORY BUILDING FROM CASES: OPPORTUNITIES AND CHALLENGES. *Academy of Management Journal,* 50**,** 25-32.

EMIRBAYER, M. 2004. The Alexander School of Cultural Sociology. *Thesis Eleven,* 79**,** 5-15.

ERIKSON, K. T. 1976. *Everything in Its Path: Destruction of Community in the Buffalo Creek Flood,* New York, Simon and Schuster.

EYERMAN, R. 2004. Jeffrey Alexander and the Cultural Turn in Social Theory. *Thesis Eleven,* 79**,** 25-30.

EYERMAN, R. 2006. Performing opposition or, how social movemnets move. *In:* ALEXANDER, J. C., GIESEN, B. & MAST, J. L. *Social Performance: Symbolic Action, Cultural Pragmatics, and Ritual*, Cambridge Univesity Press.

FELDMAN, S. P. 1986. MANAGEMENT IN CONTEXT: AN ESSAY ON THE RELEVANCE OF CULTURE TO THE UNDERSTANDING OF ORGANIZATIONAL CHANGE. *Journal of Management Studies,* 23**,** 587-607.

FERREIRA, L. & MERCHANT, K. 1992. Field Research in Management Accounting and Control: A Review and Evaluation. *Accounting, Auditing and Accountability Journal*, 5, 3-34.

FLICK, U. 2002. *Semi-structured interviews, in An Introduction to Qualitative Research,* London, Sage.

FONTANA, A. & FREY, J. H. 2000. The interview: from Structured Questions to Negotiated Text. *In:* DENZIN, N. K. & LINCOLN, Y. S. (eds.) *Handbook of Qualitative Research.* 2nd ed. Thousand Oaks, Sage.

FRENCH, J. R. P., JR. & RAVEN, B. H. 1959. The basis of social power. *In:* CARTWRIGHT, D. (ed.) *Studies in social power.* MI: Institute for Social Research.

FROST, P., MOORE, L., LOUIS, M. R., LUNDBERG, C. & MARTIN, J. 1985. *Organizational Culture,* Beverly Hills, London, New Delhi, Sage.

GADAMER, H. 1998. *Truth and method* New York, Continuum.

GAGLIARDI, P. 1986. The Creation and Change of Organizational Cultures: A Conceptual Framework. *Organization Studies (Walter de Gruyter GmbH & Co. KG.),* 7**,** 117-134.

GAGLIARDI, P. (ed.) 1992. *Symbols and Artifacts. Views of the Corporate Landscape,* New York: Aldine de Gruyter.

GEERTZ, C. 1973. *The Interpretation of Cultures*, USA, Basic Books.

GEPHART, R. 1999. Paradigms and research methods. Retrieved November 10, 2008, from

http://www.aom.pace.edu/rmd/1999_RMD_Forum_Paradigms_and_Research_Methods.

GERSICK, C. 1988. Time and transition in work teams: Toward a new model of group development. *Academy of Management Journal,* 31**,** 9-41.

GIDDENS, A. 1987. *Social Theory and Modern Sociology,* Cambridge, Polity Press.

GLESNE, C. 1999. *Becoming Qualitative Researchers: An Introduction*, Addison Wesley.

GOFFMAN, E. 1959. *The Presentation of Self in Everyday Life,* New York, Anchor Books.

GOFFMAN, E. 1967. *Interaction Ritual: Essays on Face-to-face Behavior,* New York, Pantheon Books.
288

GRAHAM, J. L. 2001. Chapter 18: Culture and Human Resources Management. *In:* Rugman, A.M. (ed.) *Oxford Handbook of International Business*, New York, Oxford University Press.

GREEN, S. 1988a. Strategy, organizational culture and symbolism. *Long Range Planning,* 21, 121-129.

GREEN, S. 1988b. Understanding Corporate Culture and Its Relation to Strategy. *International Studies of Management & Organization,* 18**,** 6-28.

GREGORY, B. T., HARRIS, S. G., ARMENAKIS, A. A. & SHOOK, C. L. 2009. Organizational culture and effectiveness: A study of values, attitudes, and organizational outcomes. *Journal of Business Research,* 62**,** 673-679.

GRUGULIS, I. & WILKINSON, A. 2002. Managing Culture at British Airways: Hype, Hope and Reality. *Long Range Planning,* 35**,** 179-194.

GUBA, E. & LINCOLN, Y. 1989. *Fourth generation evaluation,* Newbury Park, CA, Sage.

HARRIS, L. C. & OGBONNA, E. 2006. Initiating strategic planning. *Journal of Business Research,* 59**,** 100-111.

HARTLEY, J. (ed.) 2006. *Case Study Research*, Sage.

HATCH, M. J. & CUNLIFFE, A. L. 2006. *Organization Theory: Modern, Symbolic, and Postmodern Perspectives*, Oxford, Oxford University Press.

HAYES, R. & OPPENHEIM, R. 1997. Constructivism: Reality is what you make it. *In:* SEXTON, T. & GRIFFIN, B. (eds.) *Constructivist thinking in counseling practice, research and training.* New York: Teachers College Press.

HEIDEGGER, M. 1927. *Sein und Zeit (Being and Time),* Berlin, Max Niemeyer Verlag.

HEIDEGGER, M. 1977. *The question concerning technology and other essays* New York: Harper.

HEIDEGGER, M. 1996. *Being and time: A translation of Sein and Zeit*, New York: State University of New York Press.

HIGGS, J. 2001. Charting standpoints in qualitative research. *In:* BYRNE-ARMSTRONG, H., HIGGS, J. & HORSFALL, D. (eds.) *Critical moments in qualitative resarch.* Oxford, England: Butterworth-Heinemann.

HIRSCHHEIM, R., KLEIN, H. & LYYTINEN, K. 1995. *Information Systems Development and Data Modeling: Conceptual and Philosophical Foundations*, Cambridge University Press.

ISER, W. 1980. Interaction between text and reader. *In:* SULEIMAN, S. & CROSMAN, I. (eds.) *The Reader in the Text: Essays on Audience and Interpretation.* Princeton: Princeton University Press.

JAGGER, A. (ed.) 1989. *Love and knowledge: emotion in feminist epistemology,* Boston, Unwin Hyman.

JARZABKOWSKI, P. 2003. Relevance In Theory & Relevance In Practice: Strategy Theory In Practice. *19th EGOS Colloquium.* Denmark.

JOAS, H. 2005. Book Review: Cultural Trauma?: On the Most Recent Turn in Jeffrey Alexander's Cultural Sociology. *European Journal of Social Theory,* 8**,** 365-374.

JOHNSON, G. 1990. Managing Strategic Change; The Role of Symbolic Action. *British Journal of Management,* 1**,** 183-200.

JOHNSON, G. 1992. Managing strategic change - strategy, culture and action. *Long Range Planning,* 25**,** 28-36.

JOHNSON, G. & SCHOLES, K. 2000. *Exploring Corporate Strategy,* UK, Financial Times.

JOHNSON, P. & DURBERLEY, J. 2000. *Understanding management research,* London, Sage.

KAFLE, N. P. 2013. Hermeneutic Phenomenological Research Method Simplified. *Bodhi: An Interdisciplinary Journal, 5,* 181-200.

KANTER, R. M. 2009. *Supercorp: How Vanguard Companies Create Opportunity, Profits, Growth, and Social Good*, New York, Crown.

KOCH, T. 1995. Interpretive approaches in nursing research: the influence of Husserl and Heidegger. *Journal of Advanced Nursing*, 21, 827-836.

KOTTER, J. P. & HESKETT, J. L. 1992. *Corporate Culture and Performance*, New York, Free Press.

KREISS, D., MEADOWS, L. & REMENSPERGER, J. 2013. Political Performance and Active Spectatorship: Symbolically Organizing the Polity During the 2012 Democratic National Convention. *International Communication Association annual conference, June 2013.*

KUHN, T. S. 1977. *The essential tension: Selected studies in scientific tradition and change,* Chicago, IL, University of Chicago Press.

290

KUNDA, G. 2006. *Engineering Culture: Control and Commitment in a High-Tech Corporation*, Philadelphia, Temple University Press.

KURASAWA, F. 2004. Alexander and the Cultural Refounding of American Sociology. *Thesis Eleven,* 79**,** 53-64.

KVALE, S. 1996. *Interviews: An Introduction to Qualitative Research Interviewing*, Thousand Oaks, CA, Sage.

LATHER, P. 1986. Research and praxis. *Havard Educational Review,* 56**,** 257-277.

LAVERTY, S. M. 2003. Hermeneutic Phenomenology and Phenomenology: A Comparison of Historical and Methodological Considerations. *International Journal of Qualitative Methods,* 2, 21-35.

LEWIN, K. 1941. Analysis of the concepts whole, differentiation, and unity. *University of Iowa Studies in Child Welfare*, 18, 226-261.

LINCOLN, Y. S. & GUBA, E. 2000. Paradigmatic controversies, contradictions, and emerging confluences. *In:* DENZIN, N. & LINCOLN, Y. (eds.) *Handbook of qualitative research.* 2nd ed. Thousand Oaks, CA: Sage.

LUKES, S. 1975. Political Ritual and Social Integration. *Sociology,* 9**,** 289-308.

MANGHAM, I. & OVERINGTON, M. 1987. *Organisations as Theatre: A Social Pyschology of Appearances,* Chichester, John Wiley.

MARTIN, J. 1992. *Cultures in Organisations, Three Perspectives,* New York, Oxford University Press.

MARTIN, J. 2002. *Organisational Culture: Mapping the Terrain*, Thousand Oaks, Sage.

MARTIN, J. & SIEHL, C. 1983. Organizational culture and counterculture: An uneasy symbiosis. *Organizational Dynamics,* 12**,** 52-64.

MCKINNON, J. 1988. Reliability and Validity in Field Research: Some Strategies and Tactics. *Accounting, Auditing and Accountability Journal*, 1, 34-54.

MCLENNAN, G. 2004. Rationalizing Musicality: A Critique of Alexander's 'Strong Program' in Cultural Sociology. *Thesis Eleven,* 79, 75-86.

MCLENNAN, G. 2005. The 'New American Cultural Sociology': An Appraisal. *Theory, Culture & Society,* 22**,** 1-18.

MEAD, G. H. 1934. *Mind, Self and Society from the perception of a Social Behaviourist*, Chicago, University of Chicago Press.

MEYERSON, D. & MARTIN, J. 1987. Cultural Change: An Integration of Three Different Views. *Journal of Management Studies,* 24**,** 623-647.

MILNE, P. 2007. Motivation, incentives and organisational culture. *Journal of Knowledge Management,* 11**,** 28-38.

MORENO, J. L. 1987. Spontaneity and Catharsis. *In:* FOX, J. (ed.) *The Essential Moreno: Writings on Psychodrama, Group Method, and Spontaneity.* New York: Springer.

MORGAN, G. 1986. *Images of organisation,* Beverly Hill, CA, Sage.

MUNHALL, P. 1989. Philosophical ponderings on qualitative research methods in nursing. *Nursing Science Quarterly,* 2**,** 20-28.

MYERS, M. D. 2009. *Qualitative Research in Business & Management,* London, Sage.

NIELSEN, J. C. R. & REPSTAD, P. 1993. From nearness to distance - and back: on analysing your own organisation. *Copenhagen Business School, Institute of Organisational and Industrial Sociology, Papers in Organisation, No. 14*.

OGBONNA, E. & HARRIS, L. C. 1998. Managing Organizational Culture: Compliance or Genuine Change? *British Journal of Management,* 9, 273-288.

OGBONNA, E. & WILKINSON, B. 1988. Corporate Strategy and Corporate Culture: The Management of Change in the UK Supermarket Industry. *Personnel Review,* 17**,** 10-14.

OGBONNA, E. & WILKINSON, B. 2003. The False Promise of Organizational Culture Change: A Case Study of Middle Managers in Grocery Retailing. *Journal of Management Studies,* 40**,** 1151-1178.

OUCHI, W. G. & JAEGER, A. M. 1978. Type Z Organization: Stability in the Midst of Mobility. *Academy of Management Review,* 3**,** 305-314.

PAVIS, P. 1988. From Text to Performance. *In:* ISSACHAROFF, M. & JONES, R. F. (eds.) *Performing Texts.* Philadelphia: University of Pennsylvania Press.

PECKHAM, M. 1976. *Romanticism and Behaviour. Collected Essays II*, Columbia, SC: University of South Carolina Press.

PETER, T. J. & WATERMAN, R. H. J. 1982. *In Search of Excellence*, New York, Harper & Row.

PETTIGREW, A. 1979. On studying organizational cultures. *Administrative Science Quarterly,* 24, 570-581.

PETTIGREW, A. 1988. Longitudinal field research on change: Theory and practice. *National Science Foundation Conference on Longitudinal Research Methods in Organizations.* Austin.

PIDGEON, N. & HENWOOD, K. 1997. Using grounded theory in psychological research. *In:* HAYES, N. (ed.) *Doing qualitative analysis in psychology.* Hove, UK: Psychology Press.

PIERRO, A., CICERO, L. & RAVEN, B. H. 2008. Motivated Compliance With Bases of Social Power. *Journal of Applied Social Psychology,* 38**,** 1921-1944.

PIERRO, A., RAVEN, B. H., AMATO, C. & BÉLANGER, J. J. 2013. Bases of social power, leadership styles, and organizational commitment. *International Journal of Psychology,* 48**,** 1122-1134.

POLKINGHORNE, D. 1983. *Methodology for the human sciences: Systems of inquiry,* Albany, State University of New York Press.

PONDY, L., FROST, P., MORGAN, G. & DANDRIDGE, T. (eds.) 1983. *Organizational Symbolism,* Greenwich, London: JAI Press.

RAMSEY, R. D. 2004. Understanding the culture of your workplace. *Supervision,* 65**,** 3-5.

RAUER, V. 2006. Symbols in action: Willy Brandt's kneefall at the Warsaw Memorial. *In:* ALEXANDER, J. C., GIESEN, B. & MAST, J. L. *Social Performance: Symbolic Action, Cultural Pragmatics, and Ritual*, Cambridge Univesity Press.

RAVEN, B. H. 2004. Six Bases of Power. *In:* GOETHALS, G.R., SORENSON, G.J. & BURNS, J.M. (eds.) *Encyclopedia of Leadership.* Thousand Oaks, Sage.

RAVEN, B. H., SCHWARZWALD, J. & KOSLOWSKY, M. 1998. Conceptualizing and Measuring a Power/Interaction model of Interpersonal Influence. *Journal of Applied Social Psychology*, 28, 307-332.

RAY, C. A. 1986. Corporate Culture: The Last Frontier of Control *Journal of Management Studies,* 23**,** 287-297.

RICOEUR, P. 1981. *Paul Ricoeur hermaneutics and the human sciences*, New York, Cambridge Unviersity Press.

RITZER, G. 2008. *Sociological Theory,* New York, McGraw-Hill.

SALMANS, S. 1983. Company culture. *New York Times.*

SATHE, V. 1983. Implications of Corporate Culture: A Manager's Guide to Action. *Organizational Dynamics,* 12**,** 4-23.

SAUSSURE, F. 1959. *Course in General Linguistics*, New York, The Philosophical Library.

SCHEIN, E. H. 1992. *Organisational Culture and Leadership*, San Francisco, CA, Jossey-Bass.

SCHULTZ, A. 1969. *The Phenomenology of the Social World,* Chicago, Northern University Press.

SCHULTZ, M. 1994. *On Studying Organizational Cultures,* Berlin, Walter de Gruyter & Co.

SCHULTZ, M. & HATCH, M. J. 1996. Living with Multiple Paradigms: The Case of Paradigm Interplay in Organizational Culture Studies. *The Academy of Management Review,* 21**,** 529-557.

SCHWARTZ, D. B. 1996-2002. *Dramatic Plot Structure* [Online]. Available: http://cla.calpoly.edu/~dschwart/engl339/plot.html.

SEAL, C. 1999. *The quality of qualitative research*, London, Sage.

SEIDMAN, I. 2006. *Interviewing as Qualitative Research: A Guide for Researchers in Education and the Social Sciences*, New York, Teachers College Press.

SHANK, G. D. 2006. *Conversing, in Qualitative Research: A Personal Skills Approach,* New Jersey, Pearson.

SIGGELKOW, N. 2007. Persuasion With Cases. *Academy of Management Journal,* 50**,** 20-24.

SMIRCICH, L. 1983. Concepts of Culture and Organizational Analysis. *Administrative Science Quarterly,* 28**,** 339-358.

SMIRCICH, L. & STUBBART, C. 1985. Strategic Management in an Enacted World. *The Academy of Management Review,* 10**,** 724-736.

SMITH, J. A. & OSBORN, M. 2007. Interpretative Phenomenological Analysis. *In:* SMITH, J. A. (ed.) *Qualitative Psychology: A Practical Guide to Research Methods.* London, Los Angeles: Sage.

STRATTON, P. 1997. Attributional coding of interview data: Meeting the needs of long-haul passengers. *In:* HAYES, N. (ed.) *Doing qualitative analysis in psychology.* Hove, UK: Psychology Press.

STRAUGHN, J. B. 2006. The Power of Patriotic Performances: A Comment on Jeffrey Alexander. *Culture,* 20**,** 1-7.

TAN, H., WILSON, A. & OLVER, I. 2009. Ricoeur's Theory of Interpretation: An Instrument for Data Interpreation in Hermeneutic Phenomenology. *International Journal of Qualitative Methods*, 8, 1-15

TERREBLANCHE, M. & DURRHEIM, K. 1999. *Research in Practice,* Cape Town, UCT Press.

THOMAS, P. Y. 2010. *Towards developing a web-based blended learning environment at the University of Botswana*. Doctor of Education, University of South Africa.

TRICE, H. M. & BEYER, J. M. 1993. *The Culture of Work Organizations,* Englewood Cliffs, Prentice Hall.

TURNER, B. A. (ed.) 1990. *Organizational Symbolism,* Berlin, New York, Walter de Gruyter.

TURNER, V. 1982. *From Ritual to Theater,* New York, PAJ Publications.

TURNER, V. 1985. *On the Edge of the Bush: Anthropology as Experience,* Tucson, AZ, The University of Arizona Press.

TURNVER, J. 2013. *Theortical Sociology,* New York, Sage.

VAARA, E. & WHITTINGTON, R. 2012. Strategy-as-Practice: Taking Social Practices Seriously. *The Academy of Management Annals,* 6**,** 285-336.

VAN BUSKIRK, W. 1989. Symbolically Embedded Emotion in Organizations: Some Implications for Culturally Based OD Interventions. Aacademy of Management, 1, 255-259.

VAN MAANEN, J. 2005. Symbolism. *In:* ARGYRIS, C., COOPER, C. L. & STARBUCK, W. H. (eds.) *The Blackwell Encyclopedia of Management.* 2nd ed. Oxford: Blackwell.

VAN MAANEN, J. & KUNDA, G. 1989. "Real feelings": Emotional expression and organisational culture. *In:* CUMMINGS, L. L. & STAW, B. M. (eds.) *Research in organisational behaviour.* Greenwich, CT: JAI Press.

VAN MANEN, M. 1990. *Researching Lived Experience: Human Science for an Action Sensitive Pedagory.*, London, Canada, The University of Western Ontario.

VYGOTSKY, L. 1987. *Thought and Language* Cambridge, M.A., MIT Press.

WALLACE, W. L. 1984. Alexandrian Sociology. *American Journal of Sociology,* 90**,** 640-653.

WAND, Y. & WEBER, R. 1993. On the ontological expressiveness of information systems analysis and design grammars. *Journal of Information Systems*, 3, 217-237.

WEBER, M. 1920. *Economy and Society (Wirtschaft und Gesellschaft, Grundriss der verstehenden Soziologie),* Tubingen, J.C.B Mohr (Paul Siebeck) 1956.

WEICK, K. 2001. *Making Sense of the Organization*, Blackwell Publishers Ltd.

WEICK, K. E. & BROWNING, L. D. 1986. Argument and Narration in Organizational Communication. *Journal of Management,* 12**,** 243-259.

WHITTINGTON, R. 1996. Strategy as Practice. *Long Range Planning,* 29**,** 731-735.

WHITTINGTON, R. 2003. The Work of Strategizing and Organizing: For a Practice Perspective. *Strategic Organization,* 1**,** 117-125.

WHITTINGTON, R. 2006. Completing the Practice Turn in Strategy Research. *Organization Studies,* 27**,** 613-634.

WHITTINGTON, R., JARZABKOWSKI, P., MAYER, M., MOUNOUD, E., NAHAPIET, J. & ROULEAU, L. 2003. Taking Strategy Seriously: Responsibility and Reform for an Important Social Practice. *Journal of Management Inquiry,* 12**,** 396-409.

WILKINS, A. L. 1983. The culture audit: A tool for understanding organizations. *Organizational Dynamics,* 12**,** 24-38.

WILKINS, A. L. & OUCHI, W. G. 1983. Efficient cultures: Exploring the relationship between culture and organizational performance. *Administrative Science Quarterly,* 28**,** 468-481.

WRIGHT, N. & LOSEKOOT, E. 2012. Interpretative Research Paradigms: Points of Difference. *In:* McClean, R. (ed.) *Proceedings of the 11th European Conference on Research Methodology for Business and Management Studies ECRM 2012 hosted by the University of Bolton, UK on 28-29 June 2012.* Academic Publishing International*.*

YILMAZ, C. & ERGUN, E. 2008. Organizational culture and firm effectiveness: An examination of relative effects of culture traits and the balanced culture hypothesis in an emerging economy. *Journal of World Business,* 43**,** 290-306.

YIN, R. K. 2009. *Case Study Research: Design and Methods,* Thousand Oaks, CA, Sage.

APPENDIX 1 INVITATION LETTER AND EMAIL TO PARTNERS OF THE FIRM

Thank you very much for agreeing to participate in the above research project conducted by Vivian Sun, doctoral candidate of MGSM, Australia. The firm agreed to let her use our PwC Experience and the Assurance Breakthrough Programme as her case study. As part of her research work, she will interview some of our partners and staff to gain insight into a cultural change process. This is an independent research project and the management has no influence on the process or the results of the research. This is a meaningful project and it can also be useful to us, as it would provide insight into our firm's culture and the recent cultural change process.

Below is her invitation to you explaining the details of the forthcoming interview.

Invitation to participate in an Independent Research Project on PwC Assurance Breakthrough Programme

Research Project: **Evaluating the Effectiveness of Organisational Cultural Change: A Longitudinal Case Study of a Professional Firm in Great China Using Jeffrey Alexander's Cultural Pragmatics Model**

Dear XXX

Thank you very much for agreeing to participate in the above research project to share your views, as the partner of the firm, on the firm's culture and your experience in the recent Breakthrough Programme.

Companies would want to get the most out of their cultural change programs, but it is always a challenge to do so. The purpose of this research is to help uncover the key factors that lead to success or failure, drawing on the experiences of PwC. The thesis uses Jeffrey Alexander's 'cultural pragmatics' approach as a framework to explore this

topic. This research is being conducted by me, Vivian Sun (email: vsun@viviansun.com), to meet the requirements for the degree of Doctor of Business Administration ("DBA") under the supervision of Professor Richard Badham of Macquarie University (Macquarie Graduate School of Management) (email: richard.badham@mgsm.edu.au). This is an independent academic research project. Your firm has kindly allowed me to use the PwC Experience and the Assurance Breakthrough programme as my case study.

The interview will last for maximum two hours and it will mainly focus on your experience in the breakthrough programme, not only on the key events of the programme but also your experience at the workplace. Any information or personal data collected from the interviews are confidential and will only be viewed by me - the researcher, my supervisor and my research assistant. No individual will be identified in any publication of the results. The final publication of results will be shared with your firm; however, no individual data or identity will be disclosed.

Participation in this study is entirely voluntary and you are free to withdraw at any time without having to give a reason and without consequence. A summary of the results of the research can be provided upon the completion of the research project and at your request.

If you have any questions on the research project, please feel free to contact me. Your participation is much appreciated.

With best regards.
Vivian SUN
T: (852) 2180-7303
Email: vsun@viviansun.com

APPENDIX 2 INVITATION LETTER AND EMAIL TO MANAGERS AND STAFF OF THE FIRM

There is an independent academic research project on organisational cultural change conducted by Vivian Sun, doctoral candidate of MGSM, Australia. The firm agreed to let her use our PwC Experience and the Assurance Breakthrough Programme as her case study. As part of her research work, she will interview some of our staff members to gain insight into a cultural change process. This is an independent research project and the management has no influence on the process or the results of the research. This is a meaningful project and it can also be useful to us, as it would provide insight into our firm's culture and the recent cultural change process.

Below is her invitation to you as one of the potential interviewees.

Invitation to participate in an Independent Research Project on
PwC Assurance Breakthrough Programme

Research Project: **Evaluating the Effectiveness of Organisational Cultural Change: A Longitudinal Case Study of a Professional Firm in Great China Using Jeffrey Alexander's Cultural Pragmatics Model**

Dear XXX

You are cordially invited to participate in the above research project by attending a focus group meeting to share your views on the firm's culture and your experience in the recent Breakthrough Programme.

Companies would want to get the most out of their cultural change programs, but it is always a challenge to do so. The purpose of this research is to help uncover the key factors that lead to success or failure, drawing on the experiences of PwC. The thesis

uses Jeffrey Alexander's 'cultural pragmatics' approach as a framework to explore this topic. This research is being conducted by me, Vivian Sun (email: vsun@viviansun.com), to meet the requirements for the degree of Doctor of Business Administration ("DBA") under the supervision of Professor Richard Badham of Macquarie University (Macquarie Graduate School of Management) (email: richard.badham@mgsm.edu.au). This is an independent academic research project. Your firm has kindly allowed me to use the PwC Experience and the Assurance Breakthrough programme as my case study.

The selection of interviewees is by random and the focus group meetings will be facilitated by me. Your firm has arranged a charge code for your participation in the project.

Any information or personal data collected from the focus group meetings are confidential and will only be viewed by me, the researcher, my supervisor and my research assistant. No individual will be identified in any publication of the results. The final publication of results will be shared with your firm; however, no individual data or identity will be disclosed. Participation in this study is entirely voluntary: you are not obliged to participate and if you decide to participate, you are free to withdraw at any time without having to give a reason and without consequence. A summary of the results of the research can be provided upon the completion of the research project and at your request.

If you decide not to participate or you have any questions, please inform me, Vivian Sun (email: vsun@viviansun.com), by Monday, 9 September 2011. If you have no objection, I shall then work with your firm to set the meeting time and venue and the details will be provided to you later. Your participation is much appreciated.

With best regards.

Vivian SUN

T: (852) 2180-7303

Email: vsun@viviansun.com

300

APPENDIX 3 INTERVIEWEE LIST

I. Individual Interview List

Interviewee	Office	Interview Date	No. of people	Duration (minutes)	Interview Note (No. of pages)
1. Department Leader	Beijing	9 December 2011	1	90	10
2. Assurance HR Director	Beijing	2 November 2011	1	120	11
3. People Partner 1	Beijing	31 October 2011	1	90	7
4. People Partner 2	Beijing	1 November 2011	1	90	8
5. People Partner 3	Beijing	1 November 2011	1	90	3
6. Partner 1	Beijing	1 November 2011	1	90	8
7. People Partner 4	Shanghai	20 October 2011	1	60	8
8. Partner 2	Shanghai	19 October 2011	1	120	10
9. Partner 3	Shanghai	19 October 2011	1	90	9
10. Partner 4	Shanghai	20 October 2011	1	90	6
11. Partner 5	Shanghai	20 October 2011	1	45	6
12. BU Leader 4	Guangzhou	11 October 2011	1	90	7
13. People Partners 5	Guangzhou	27 October 2011	2	90	9
14. Partner 6	Guangzhou	11 October 2011	1	60	6
15. BU Leader 5	Shenzhen	10 October 2011	1	75	8
16. People Partners 6	Shenzhen	27 October 2011	2	120	7
17. Partner 7	Shenzhen	10 October 2011	1	60	6
18. Chairman and Initiator	Hong Kong	12 May 2009	1	120	4
19. Project Leader of EP	Hong Kong	12 May 2009	1	110	4
		5 November 2009		120	1
20. Regional Leader	Hong Kong	14 December 2010	1	90	6
21. BU Leader 1	Hong Kong	7 October 2011	1	90	8
22. BU Leader 2	Hong Kong	15 September 2011	1	60	9
23. BU Leader 3	Hong Kong	4 October 2011	1	120	15
24. People Partner 7	Hong Kong	24 October 2011	1	90	10
25. People Partner 8	Hong Kong	18 November 2011	1	90	10
26. People Partner 9	Hong Kong	16 November 2011	1	90	12
27. Partner 8	Hong Kong	3 October 2011	1	90	13
28. Partner 9	Hong Kong	14 November 2011	1	75	15
29. Partner 10	Hong Kong	24 October 2011	1	90	16
30. HR Manager	Hong Kong	29 March 2012	1	90	1
		11 September 2012		120	2
		23 November 2012		90	1
		27 March 2013		90	1
		3 October 2013		90	1
		Sub-total:	32	3,185	258

II. Focus Group Interview List

Interviewee	Office	Interview Date	No. of people	Duration (minutes)	Interview Note (No. of pages)
31. Managers Group 1	Beijing	31 October 2011	6	120	5
32. Managers Group 2	Shanghai	21 October 2011	6	75	9
33. Managers Group 3	Guangzhou	11 October 2011	3	90	8
34. Managers Group 4	Shenzhen	10 October 2011	4	90	7
35. Managers Group 5	Hong Kong	4 October 2011	4	105	13
36. Managers Group 6	Hong Kong	18 November 2011	2	45	8
37. Associates Group 1	Beijing	31 October 2011	5	60	3
38. Associates Group 2	Beijing	31 October 2011	4	90	7
39. Associates Group 3	Shanghai	21 October 2011	5	60	4
40. Associates Group 4	Shanghai	21 October 2011	5	90	11
41. Associates Group 5	Guangzhou	11 October 2011	5	60	5
42. Associates Group 6	Shenzhen	10 October 2011	3	90	6
43. Associates Group 7	Hong Kong	6 October 2011	5	90	6
44. Associates Group 8	Hong Kong	6 October 2011	5	60	5
45. Associates Group 9	Hong Kong	18 November 2011	2	45	5
		Sub-total:	64	1,170	102

III. Informal Individual Interview List

Interviewee	Office	Interview Date	Duration (minutes)	Interview Note (No. of pages)
46. Chairman and Initiator	Hong Kong	27 October 2010	30	1
47. BU Leader 2	Hong Kong	15 November 2010	120	5
48. Partner 10	Hong Kong	16 December 2010	60	4
49. FS Partner (CS)	Hong Kong	8 November 2010	45	1
50. EG Partner (KC)	Hong Kong	7 July 2011	30	1
51. People Partners 6	Shenzhen	17 November 2010	30	1
52. Department Leader	Beijing	27 October 2010	10	1
53. Assurance HR Director	Beijing	7 July 2011	30	1
54. EG Partner (AK)	Shanghai	12 November 2010	60	1
	Shanghai	7 July 2011	60	1
55. People Partner (RZ)	Shanghai	20 October 2011	120	4
		Sub-total:	595	21

| | | Grand Total: | 4,950 | 381 |

IV. Workshop facilitators – informal interview list[65]

Office	Grade	Date	No. of people
Hong Kong – FS	Senior Manager	19 November 2010	3
Hong Kong – IG	Senior Manager	19 November 2010	1
	Partner	19 November 2010	1
Shanghai	Partner	24 November 2010	1
	Partner	25 November 2010	2
Beijing	BU Leader	29 November 2010	1
	Partner	30 November 2010	1
	Senior Manager	30 November 2010	1
		Total:	11

---

[65] The comments of the facilitators were captured in the observation notes.

APPENDIX 4 LIST OF INTERVIEW QUESTIONS FOR BU LEADERS

I. Audience

1. What expectation you had on the programme and the leaders before you attended the events?
2. Why did you have such expectation?
3. Did they meet your expectation? If yes, what happened that made you think so? If not, what was missing and what they should have done to make it work for you?
4. What impression you have on both the events and the speakers?
5. What key messages did you take away from the events?
6. Which parts were most memorable and why so?
7. What reaction did you have during and after the events and why?
8. What actions did you take after the events and what caused you to do those actions?
9. What else happened in the workplace that help or hinder the momentum of change?
10. Does the programme address the issues of the firm? If yes, how? If not, why not and what other actions are required?

II. Actors

11. What were the end results you expected from your performance in the audit assignments?
12. What do you see as the expectation of your team members on the programme and on you as their partner/managers?
13. Why did they have such expectation?
14. How did you address their expectation?
15. What do you see as the critical elements in the event to make it a success? And how did you manage them?

16. How do you evaluate the results? What made it successful and what were missing?

17. What have you done to keep the momentum going?

18. How do you evaluate and interpret the reaction of your team members?

19. How did you response to their reactions?

III. BU leaders

20. What other actions have been taken in the operation side to support the programme?

21. What is the reaction of the people on these actions?

22. How would you evaluate and interpret the results of the programme and the actions you have taken?

23. Which parts of the programme (including their actions on the operation side) helps to motivate (or de-motivate) people to change and why so?

24. Any external events happened during the duration of the programme that impact the programme and what actions you took to address them?

APPENDIX 5 LIST OF INTERVIEW QUESTIONS FOR PARTNERS

I. Audience

1. What expectation you had on the programme and the leaders before you attended the events?
2. Why did you have such expectation?
3. Did they meet your expectation? If yes, what happened that made you think so? If not, what was missing and what they should have done to make it work for you?
4. What impression you have on both the events and the speakers?
5. What key messages did you take away from the events?
6. Which parts were most memorable and why so?
7. What reaction did you have during and after the events and why?
8. What actions did you take after the events and what caused you to do those actions?
9. What else happened in the workplace that help or hinder the momentum of change?
10. Does the programme address the issues of the firm? If yes, how? If not, why not and what other actions are required?

II. Actors

11. What were the end results you expected from your performance in the audit assignments?
12. What do you see as the expectation of your team members on the programme and on you as their partner/managers?
13. Why did they have such expectation?
14. How did you address their expectation?
15. What do you see as the critical elements in the event to make it a success? And how did you manage them?

16. How do you evaluate the results? What made it successful and what were missing?

17. What have you done to keep the momentum going?

18. How do you evaluate and interpret the reaction of your team members?

19. How did you response to their reactions?

APPENDIX 6 LIST OF INTERVIEW QUESTIONS FOR MANAGERS AND STAFF

I.   Audience

1.   What is your impression on the programme?

2.   Why do you think the leaders want to run this programme?

3.   What expectation you had on the programme and the managers and partners?

4.   Why did you have such expectation?

5.   Did they meet your expectation? If yes, what happened that made you think so? If not, what was missing and what they should have done to make it work for you?

6.   What key messages and impression did you get from your partners or managers' performance during the audit assignments? What have they done to cause that messages or impression?

7.   What happened during the audit assignments that were most memorable and why so?

8.   What reaction you have on the performance of your partners or managers?

9.   Apart from the partners and managers' behaviours, what else happened in the workplace that help or hinder the momentum of change?

10. Does the programme address the issues of the firm? If yes, how? If not, why not and what other actions are required?

APPENDIX 7 EVENT OBSERVATION LIST

Event	Audience	Location	Date	Observation Note (No. of pages)
Day of Change ('DoC')	Partners	Hong Kong	27 October 2010	12
	Partners	Shanghai	12 November 2010	11
	Managers	Shanghai	12 November 2010	3
	Partners	Shenzhen	16 November 2010	3
	Managers	Shenzhen	16 November 2010	1
Culture Change Forum ('CCF')	Partners	Hong Kong	8 November 2010 (morning session)	12
	Partners	Hong Kong	8 November 2010 (afternoon session)	5
	Partners	Shenzhen	17 November 2010	12
	FS - Managers	Hong Kong	19 November 2010	7
	IG - Managers	Hong Kong	19 November 2010	4
	Partners	Shanghai	23 November 2010	8
	Managers	Shanghai	24 November 2010	5
	Managers	Shanghai	25 November 2010	4
	Partners	Beijing	29 November 2010	10
	Managers	Beijing	30 November 2010	4
Reinforcement Session	FS - Managers	Hong Kong	15 December 2010	6
	EG - Managers	Hong Kong	22 December 2010	5
	FS - Managers	Hong Kong	22 December 2010	5
Dialogue with Leaders	Staff	Hong Kong	22 August 2011 (Session 1)	7
	Staff	Hong Kong	22 August 2011 (Session 2)	6
	Staff	Multi-office (video conference)	31 August 2011 (Session 1)	6
	Staff	Shenzhen	31 August 2011 (Session 2)	3
	Staff	Hong Kong	29 August 2012 (Session 1)	4
	Managers	Hong Kong	29 August 2012 (Session 2)	3
Assurance Partners Conference 2011	Partners	Shanghai	7 & 8 July 2011	28
Assurance Steering Committee Meeting	Committee members	Hong Kong	26 October 2010	3
			9 November 2010	3
			7 December 2010	7
			12 January 2011	5
			14 February 2011	5
			15 March 2011	8
			12 April 2011	4
			17 May 2011	7
			14 June 2011	8
			12 July 2011	7
			25 August 2011	8
			10 February 2012	3
			5 March 2012	4
			22 November 2012	1
			Total:	247

APPENDIX 8 LIST OF DOCUMENTS REVIEWED

Meeting / Report	Date	Documents Reviewed (No. of pages)
Culture Committee Meeting	23 October 2007	3
Culture Committee Meeting	26 November 2007	34
Culture Committee Meeting	30 January 2008	28
Culture Committee Meeting	4 March 2008	29
Culture Committee Meeting	22 April 2008	23
Culture Committee Meeting	26 May 2008	9
Culture Committee Meeting	28 July 2008	60
Culture Committee Meeting	27 August 2008	8
Culture Committee Meeting	23 September 2008	52
Culture Committee Meeting	24 October 2008	48
Culture Committee Meeting	26 November 2008	14
Culture Committee Meeting	9 January 2009	13
Culture Committee Meeting	3 March 2009	26
Culture Committee Meeting	7 May 2009	59
Culture Committee Meeting	14 July 2009	18
PwC Experience Culture – Case for Change Presentation	11 August 2009	44
Culture Committee Meeting	16 November 2009	60
Culture Committee Meeting	18 January 2010	25
Culture Committee Meeting	24 February 2010	6
Culture Committee working group meeting	4 March 2010	28
Culture Committee Meeting	18 March 2010	14
Culture Committee Assurance Meeting	16 April 2010	8
Culture Committee working group meeting	26 May 2010	1
Culture Committee Meeting	25 June 2010	22
Culture Committee working group meeting	19 July 2010	22
Culture Committee Meeting	25 August 2010	7
Culture Committee Meeting	27 September 2010	28
Culture Committee Meeting	21 October 2010	20
Culture Committee Meeting	20 January 2011	28
Culture Committee Meeting	11 April 2011	39
Culture Committee Workstream Leader meeting	22 June 2011	30
Culture Committee working group meeting	28 July 2011	9
Culture Committee Workstream Leader meeting	26 September 2011	12
Culture Committee Meeting	14 October 2011	12
CaTSH PwC Experience Steering Group Meeting	23 November 2011	35

Meeting / Report	Date	Documents Reviewed (No. of pages)
CaTSH PwC Experience Steering Group Meeting	29 March 2012	31
CaTSH PwC Experience Steering Group Meeting	9 July 2012	65
CaTSH PwC Experience Steering Group Meeting	25 January 2013	4
Assurance Steering Committee Meeting	19 October 2010	2
Assurance Steering Committee Meeting	26 October 2010	59
Assurance Steering Committee Meeting	9 November 2010	5
Assurance Steering Committee Meeting	7 December 2010	11
Assurance Steering Committee Meeting	12 January 2011	25
Assurance Steering Committee Meeting	14 February 2011	24
Assurance Steering Committee Meeting	15 March 2011	12
Assurance Steering Committee Meeting	12 April 2011	8
Assurance Steering Committee Meeting	17 May 2011	15
Assurance Steering Committee Meeting	14 June 2011	21
Assurance Steering Committee Meeting	12 July 2011	26
Assurance Steering Committee Meeting	25 August 2011	16
Assurance Steering Committee Meeting	4 November 2011	21
Assurance Steering Committee Meeting	12 December 2011	13
Assurance Steering Committee Meeting	10 February 2012	54
Assurance Steering Committee Meeting	5 March 2012	32
Assurance Steering Committee Meeting	14 May 2012	9
Assurance Steering Committee Meeting	22 November 2012	22
Assurance Steering Committee Meeting	22 February 2013	79
The Culture Beat	20 February 2008	2
The Culture Beat	26 September 2008	4
Global Pulse Survey 2010	4 August 2010	39
Global Pulse Survey 2011	4 August 2011	62
Global Pulse Survey 2012	13 September 2012	7
Culture Change Forum (Manual/ handouts/ slides)	October 2010	53
CCF Personal Commitments Analysis	December 2010	12
DOC presentation slides	October 2010	51
	Total:	1,658

People Partners

APPENDIX 10 LETTERS OF CONSENT FROM THE FIRM OF THE CASE STUDY

PRICEWATERHOUSECOOPERS 🅿️

羅兵咸永道會計師事務所

PricewaterhouseCoopers
22/F, Prince's Building
Central, Hong Kong
Telephone +852 2289 8888
Facsimile +852 2810 9888
pwchk.com

Vivian Sun
11/F, Yue Hing Building
103 Hennessy Road
Wanchai
Hong Kong

Vivian,

Attendance at Culture Committee meetings

PricewaterhouseCoopers ("PwC Hong Kong", "Firm" "us", "we", "our") are pleased for you to be in attendance at our Culture Committee meeting in Shanghai on 16th November 2009 as well as at other related meetings and discussions ("the meetings"). In this regard, we set out the basis on which you attend these meetings in respect of independence and confidentiality.

The following are required to be observed strictly by yourself in respect of matters discussed in the meetings.

You agree to respect the rights of the Firm's clients to the confidentiality of the matters they share with the Firm. Thus, information which is not publicly available and that relates to the Firm's clients shall be treated as confidential. You will only use this information for the purpose of completing your thesis ("the Permitted Purpose") which will be submitted for assessment and examination in accordance with Macquarie University's usual assessment procedures. Otherwise, such information shall not be copied, utilised, or disclosed by you to any persons other than those in attendance in the meetings.

You are reminded that information obtained in the course of the meetings should not be used to make investment decisions, including any purchase or sale of securities of clients or non-clients.

You further agree to recognise the value of the Firm's intellectual capital, including but not limited to meeting minutes and internal documents, professional, technical and administrative manuals, computer software, databases, management systems, client lists and agree that these materials may not be taken with you upon attending the meeting unless expressly permitted by a meeting participant. Except for the Permitted Purpose, any such materials may not be disclosed by you to any persons other than those in attendance in the meetings.

The confidentiality restrictions you are accepting are permanent and do not lapse or cease upon completing the attendance of the meetings.

Yours faithfully

[signature]

I agree to the terms of this letter.

[signature]

Vivian Sun
24 February 2010

PRICEWATERHOUSE COOPERS 🔳

罗兵咸永道會計師事務所

Vivian Sun
11/F, Yue Hing Building
103 Hennessy Road
Wanchai
Hong Kong

14 June 2011

Vivian,

PricewaterhouseCoopers ('PwC Hong Kong', 'Firm' 'us', 'we', 'our') are pleased for you to be in attendance at our PwC Experience Program meetings as well as at other related meetings and discussions ('the meetings') for the purposes of the thesis:

Evaluating the Effectiveness of Organisational Cultural Change: A Rich Longitudinal Case Study of a Professional Firm in Greater China

These purposes are outlined in Attachment 1.

In this letter, we set out the basis on which you attend these meetings in respect of independence and confidentiality. This letter replaces the Consent Letter dated 24 February 2010.

The following are required to be observed strictly by yourself in respect of matters discussed in the meetings.
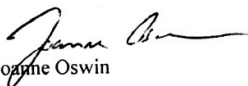
You agree to respect the rights of the Firm's clients to the confidentiality of the matters they share with the Firm. Thus, information which is not publicly available and that relates to the Firm's clients shall be treated as confidential.

You are reminded that information obtained in the course of the meetings should not be used to make investment decisions, including any purchase or sale of securities of clients or non-clients.

You further agree that the Firm's intellectual capital, including but not limited to meeting minutes, internal documents, professional, technical and administrative manuals, computer software, databases, managements systems, client lists will remain confidential. Any such materials may only be used for the development of the thesis where this use de-identifies the Firm, the Firm's client and all participants.

The confidentiality restrictions you are accepting are permanent and do not lapse or cease upon completing the attendance of the meetings.

Yours faithfully

Joanne Oswin

I agree to the terms of this letter and its Attachment 1.

Vivian Sun

314

PRICEWATERHOUSECOOPERS ⓚ

Attachment 1   PURPOSE OF THE THESIS

Thesis:

Evaluating the Effectiveness of Organisational Cultural Change: A Rich Longitudinal Case Study of a Professional Firm in Greater China by Vivian Sun

The thesis will address the topic outlined in the title by:

- Establishing the firm's culture at the beginning of the culture change process

- Understanding the change process

- Evaluating the results and impact of the change process

It will investigate these areas through the use of:

- Global People Index Survey for PwC HK & China

- Minutes, observations and related materials from meetings and events of the PwC Experience Program in HK & China

- Semi-structured interviews with PwC participants in this Program

PricewaterhouseCoopers and its partners and staff will not be referred to by name in the thesis, unless with its prior written expressed consent.

APPENDIX 11 A SAMPLE OF CONSENT LETTER SIGNED BY FORMAL INTERVIEWEES

MACQUARIE UNIVERSITY

MGSM
MACQUARIE UNIVERSITY
NSW 2109

Phone: +61 (2) 9850 9017
Fax: +61 (2) 9850 9022

Email: info@ mgsm.edu.au

Chief Investigator's / Supervisor's Name: Richard Badham

Chief Investigator's / Supervisor's Title: Professor

Information and Consent Form

Name of Project: **Evaluating the Effectiveness of Organisational Cultural Change: a Rich Longitudinal Case Study of a Professional Firm in Great China using Cultural Pragmatics Model**

You are invited to participate in the above research project on the organisational culture of your firm and the Assurance Breakthrough Program. The aim of the project is to explore how management manages the cultural change process in order to achieve its business goals. This research is trying to evaluate a cultural change program through the Cultural Pragmatics Model and to obtain more insight into understanding organisational culture and effective change management process.

This research is being conducted by **Vivian Sun (email: vsun@viviansun.com**) to meet the requirements for the degree of Doctor of Business Administration ("DBA") under the supervision of Professor Richard Badham of Macquarie University (Macquarie Graduate School of Management) (email: richard.badham@mgsm.edu.au).

You are invited to share your views on the firm's culture and the recent Cultural Change Program in a 2-hour interview session (or focus group session).

Any information or personal data collected from interviews or focus group meetings are confidential and only are viewed by the researcher and the supervisor. No individual will be identified in any publication of the results. The final publication of results will be shared with the management of the organisation, however, no individual data will be disclosed.

Participation in this study is entirely voluntary: you are not obliged to participate and if you decide to participate, you are free to withdraw at any time without having to give a reason and without consequence.

316

A summary of the results of the research can be provided upon the completion of the research project and at your request.

If you have any questions, you can also contact Vivian Sun in Hong Kong (telephone 852 2180-7303, email: vsun@viviansun.com)

If you agree to participate, please sign below and a signed copy of this consent form will be given to you for your retention and reference. Your participation is much appreciated.

_____

I have read and understand the information above and any questions I have asked have been answered to my satisfaction. I agree to participate in this research, knowing that I can withdraw from further participation in the research at any time without consequence. I have been given a copy of this form to keep.

Participant's Name: YAo YIYUE .

(Block letters)

Participant's Signature: _____ Date: Oct. 06, 2011

Investigator's Name: <u>Vivian Kwai Yu Sun</u>

(Block letters)

Investigator's Signature: _____ Date: 6/10/11

The ethical aspects of this study have been approved by the Macquarie University Human Research Ethics Committee. If you have any complaints or reservations about any ethical aspect of your participation in this research, you may contact the Committee through the Director, Research Ethics (telephone (02) 9850 7854; email ethics@mq.edu.au). Any complaint you make will be treated in confidence and investigated, and you will be informed of the outcome.

APPENDIX 12 AN OVERVIEW OF THE BREAKTHROUGH DRAMA IN CULTURAL PRAGMATIC MODEL

I. Energising the Leaders

Energising the Leaders	Act 1 – Exposition (3 months) "The Drama Begins" (there is no alternative) To change our behaviours to create better working conditions Enlisting and Mobilising				Act 2 – Rising Actions (6 months) "The Plot Thickens" Monitoring and Reproach (operational goals – process)			Act 3 – Turning Point (12–24 months) "Action on the hinge of the main plot" BU empowerment (goal – impact goals – outcome, behaviours, monitor)	
	Scene I **Day of Change**	**Scene II** **Culture Change Forum**	**Scene III** **Reinforcement Session**	**Scene IV** **Performance Improvement Process**	**Scene 1** **Executive committee meetings**	**Scene 2** **Steering committee meetings**	**Scene 3** **Informal conversation**	**Scene 1** **Executive committee meetings**	**Scene 2** **BU Partners meetings**
Script	Urgency and vision What should you committed to	Defining commitments What are your commitment and change	Gentle reminder Reinforcement	Evaluation and reprimanding Non-compliance is not accepted and tolerated	Have you been a good boy?	Who is the naughty boy?	You are the naughty boy	60% PEI What have been done BU busy Commitment	Continue to change. Commitment statements put on Blog
Actors	Assurance Department Leader (supported by BU Leaders)	BU Leaders & facilitators	BU Leaders & facilitators	Assurance Department Leader BU Leaders	Assurance Department Leader	Assurance Department Leader and Steering Committee members	BU Leaders	Assurance Department Leader	BU Leaders
Audience (Approx. number of population)[66]	Project Leaders (Partners and Managers) 280 Partners 1,400 Managers				BU Leaders (25-30)	n/a	Naughty boys 31 out of 280 Partners	BU Leaders (25-30)	Project Partners (280 people)
Staging	Large group	Small group	Small group	One-on-one	Small group	**Backstage performances** Small group	One-on-one	Small group	Small group
	Formal	Formal	Formal	Formal	Formal	Formal	Informal	Formal	Formal
Chorus 1	They mean it, but can they do it?				Anything happening?			This is happening.	

[66] Approximate number of population is shown because the number keeps moving throughout the Breakthrough Program.

II. Engaging the Staff

	Act 1 Exposition "Drama Begins" Dinosaurs are changing (3 months)		Act 2 – Rising Actions "The Plot Thickens" God is listening and Disciples are on the Move (6 months)					Act 3 – Turning Point "Action on the hinge of the main plot" Senior Angels are descending (12–24 months)					
Engaging the Staff	Scene 1 Webcast	Scene 2 Email	Scene 1 The Blog Communication and feedback	Scene 2 Dialogue with Leaders Communication and feedback	Scene 3 The public posters	Scene 4 Briefing meeting	Scene 5 The Projects Operational behaviour change	Scene 1 Blog	Scene 2 Dialogue with Leaders	Scene 3 Managers and staff meetings	Scene 4 Cluster activities	Scene 5 Operation practices and policies	Scene 6 Busy season commitment
Script	The show starts and we inform of what happened. Do it for you. Need your feedback.	Dinosaurs are changing. Tell us how we are doing.	God is listening We care, we share, and we are here to listen Direct ladder to heaven		Disciples are on the Move Public posting of personal commitment statement We are committed to change	Discuss people matters at project level We will be different- we will do it at work	The daily operation at the project We are different now – we do it at work	God and Angels are listening We care, we share, and we are here to listen We are listening and responding.	We are changing your lives		We are changing our relationship. We are building and strengthening the relationship	We are changing your lives Communication and people focus policies and practices	We are committed to change your lives
Actors	Dept. Leader	Dept. Leader + BU Leaders	Dept. Leader	Dept. Leader /BU Leader	Project Partners and Managers			Dept. Leader	Dept. Leader & BU Leader	BU Leaders People Partners Operation partners	Cluster Leaders and drivers	BU Leaders People Partners Operation Partners	

319

	Act 1 Exposition "Drama Begins" Dinosaurs are changing (3 months)		Act 2 – Rising Actions "The Plot Thickens" God is listening and Disciples are on the Move (6 months)					Act 3 – Turning Point "Action on the hinge of the main plot" Senior Angels are descending (12–24 months)					
Audience (Approx. number of population)	Associates (300)	Associates (5,800)	All staff (7,400)	A small group of staff (360=120 people x3 cities)	Associates (5,800)	Team members – Associates (5,800)		All staff (7,400)	A small group of staff (1440 = 120 people x 2 runs x 3 cities x 2 times)	Partners, Managers and staff (7,400)			
Staging	Virtual stage	Virtual	Virtual	Small group office	Office	Small group, clients office		Virtual	Small group office	BU medium size group office	Small group	BU medium size group	Office and clients office
	2-way virtual	1-way formal	Formal 2-way but controlled	Formal	Informal	Formal	Informal	Formal	Formal	Formal	Informal	Formal and informal	Informal
Chorus 1	What emails?		Only talk, not much of it.					We are changing, but what is the impact?					

320

APPENDIX 13 FINAL ETHICS APPROVAL LETTER WITH AMENDMENT

From: Ethics Secretariat [mailto:ethics.secretariat@mq.edu.au]

Sent: Thursday, June 16, 2011 11:56 AM

Cc: Prof Gayle Avery; Ms Kwai Yu Sun

Subject: Final Approval- Ethics application reference-5201001524

Dear Prof More

Re: "Evaluating the Effectiveness of Organisational Cultural Change: a rich Longitudinal Case Study of a Professional Firm in Greater China (Hong Kong, Mainland China and Taiwan) using Joanne Martin's the three perspectives of Organisational Culture Framework" (Ethics Ref: 5201001524)

Thank you for your recent correspondence. Your response has addressed the issues raised by the Human Research Ethics Committee and you may now commence your research.

The following personnel are authorised to conduct this research:

Prof Elizabeth More- Chief Investigator/Supervisor Ms Kwai Yu Sun & Prof Gayle Avery- Co-Investigators

NB. STUDENTS: IT IS YOUR RESPONSIBILITY TO KEEP A COPY OF THIS APPROVAL EMAIL TO SUBMIT WITH YOUR THESIS.

Please note the following standard requirements of approval:

1.   The approval of this project is conditional upon your continuing compliance with the National Statement on Ethical Conduct in Human Research (2007).

2.   Approval will be for a period of five (5) years subject to the provision of annual reports. Your first progress report is due on 16 June 2012

If you complete the work earlier than you had planned you must submit a Final Report as soon as the work is completed. If the project has been discontinued or not commenced for any reason, you are also required to submit a Final Report for the project.

Progress reports and Final Reports are available at the following website:

http://www.research.mq.edu.au/for/researchers/how_to_obtain_ethics_approval/ human_research_ethics/forms

3.   If the project has run for more than five (5) years you cannot renew approval for the project. You will need to complete and submit a Final Report and submit a new application for the project. (The five year limit on renewal of approvals allows the Committee to fully re-review research in an environment where legislation, guidelines and requirements are continually changing, for example, new child protection and privacy laws).

4.   All amendments to the project must be reviewed and approved by the Committee before implementation. Please complete and submit a Request for Amendment Form available at the following website:

http://www.research.mq.edu.au/for/researchers/how_to_obtain_ethics_approval/ human_research_ethics/forms

5.   Please notify the Committee immediately in the event of any adverse effects on participants or of any unforeseen events that affect the continued ethical acceptability of the project.

6.   At all times you are responsible for the ethical conduct of your research in accordance with the guidelines established by the University. This information is available at the following websites:

http://www.mq.edu.au/policy/

http://www.research.mq.edu.au/for/researchers/how_to_obtain_ethics_approval/ human_research_ethics/policy

If you will be applying for or have applied for internal or external funding for the above project it is your responsibility to provide the Macquarie University's Research Grants Management Assistant with a copy of this email as soon as possible. Internal and External funding agencies will not be informed that you have final approval for your project and funds will not be released until the Research Grants Management Assistant has received a copy of this email.

If you need to provide a hard copy letter of Final Approval to an external organisation as evidence that you have Final Approval, please do not hesitate to contact the Ethics Secretariat at the address below.

Please retain a copy of this email as this is your official notification of final ethics approval.

Yours sincerely
Dr Karolyn White
Director of Research Ethics
Chair, Human Research Ethics Committee

From: Fran Thorp [mailto:fran.thorp@mq.edu.au]

Sent: Monday, September 05, 2011 2:18 PM

To: Vivian Sun

Cc: richard.badham@mgsm.edu.au

Subject: Re: Amendment - Ethics application reference-5201001524

Dear Vivian

Thank you for your email and amendment request. The following amendments have been approved:

1. A change in supervisor from Professor Elizabeth More and A/Prof Gayle Avery to Professor Richard Badham

2. A change in the analytical model to be used in the study from Joanne Martin's three perspective model to Jeffrey Alexander's cultural pragmatics model.

3. The title of the project has changed to 'Evaluating the effectiveness of organisational cultural change: a longitudinal case study of a professional firm in Great China using Jeffrey Alexander's Cultural Pragmatics Model'.

4. The interview questions and the information and consent form have been changed as a result of the above changes.

Please do not hesitate to contact me if you have any questions.

Kind regards

Fran

324