ORGANIZATIONAL CULTURE AS A CONTROLLING DEVISE: ACCULTURATION PROCESS OF THE CEO AT HARNESS LANKA CO. LTD.

Chandana Rathnasiri Hewege
School of Management, Victoria University, Melbourne, Australia
Room G437, Footscray Park Campus, PO Box 14428, Melbourne VIC 8001, Australia
chandana.hewege@vu.edu.au

ABSTRACT
This research in the form of a case study with grounded theory approach illustrates the culture building mechanism of the CEO and the management control function of that culture. Previous research has examined the role of organizational culture in management controls (for example, Etzioni,1961;Grugulis et al.,2000; Kunda, 1992; Ogbonna,1992). Aim of this paper is to replicate within Sri Lankan organizational context the findings of the previous research by examining the culture building process of organizational leadership and its influence on the effectiveness in establishing desired management controls. It further highlights acculturation (transfusing one culture to another) effort of the CEO in effecting behavioural controls in employees. The research site is a Board of Investment approved export-oriented Japanese investment that is managed by a Sri Lankan CEO. The case illustrates as to how elements of trust, self-control and voluntary control of employees ensure superior performance. The product is unique, as it requires extra effort of diligence and guilt-edged precision from employees. While maintaining these requirements, the employees are able to achieve performance targets easily. The management structure is also unique; CEO and workers, no managers are found in the hierarchy. This facilitates the CEO’s direct involvement in building the culture that regulates behaviour of employees in the desired direction. In summary, the case illustrates the acculturation practice of the CEO in building a unique organizational culture that serves as a management control devise.

Keyword: Management Controls, Acculturation, Organizational Culture, Case Study Research

INTRODUCTION
In societal level, controls play a key role in aligning behaviour of its constituents with the desired direction laid down by a controlling authority. From great civilizations to remote tribal clans, evidence for control of behaviour and ideology is well documented. From more tangible viewpoint, Singapore as a nation achieved strict behavioural control of its citizens under the controlling authority led by Lee Kuan Yew. Analysis of Singapore strategy reveals the instrumentally of controls in aligning masses toward a unified direction. Initially, coercion, punishments and rewards were used to inculcate controls by the controlling authority. It operated within the existing cultural framework. In organizational level, Japanese economic miracle and corporate success during the decades 60-80s were attributed to specific organizational culture characterized by lifetime employment, loyalty, quest for quality, quality circles, shared decisions, empowerment, zero defects, Kaizan etc. Similarly, in Sri Lanka, but in contrast, retardation in national economic development and continuous failure in
corporate sector have been attributed to the inappropriate work culture and attitudes of people.

Both theoretically and empirically (Peters and Waterman, 1982; Deal and Kennedy, 1982; Goldsmith and Clutterbuck, 1984; Peters and Austin, 1985; Ogbonna, 1992/93; Kunda, 1992 Etzioni’s, 1961) it has been confirmed that culture operates as a key variable in regulating the way work is organized and performed in organizations. Literature provides evidence for many works on the instrumentality of culture as a controlling devise (for example, Grugulis et al., 2000). However, imposition of alien organizational culture on indigenous work culture (acculturation) has not been studied in the context of organizational controls. This paper focuses on culture building process (acculturation) adopted by a CEO of an organization with a view to effecting sound management control. Given the Sri Lankan organizational context and low work culture of employees, it is a highly challenging task to establish management controls that ensure superior performance. This paper illustrates the infusion of Japanese management techniques and practices upon indigenous workers to build a high performing culture. Moreover, the phenomenon of culture building exercise of the CEO with a view to achieving performance targets is also highlighted. The central issue in this paper is “how does acculturation takes place in an organization to create a culture that facilitates management controls ensuring superior performance?”

In the next section, a review on acculturation in organizational context is presented followed by an account on controlling function of organizational culture in the second section. Then, the methodology used in the study is explained. In the fourth section, the paper illustrates the detailed case of Harness Lanka Co. followed by a discussion and concluding comments as the final section.

**ACCULTURATION AND CULTURAL ASSIMILATION IN ORGANIZATIONAL CONTEXT**

Infusion of cultural practices from one culture to another culture is simply denoted as acculturation. The culture from which the influence flows to other culture is called the dominant culture. According to Kroeber (1948) acculturation comprises those changes in a culture brought about by another culture and will result in an increased similarity between the two cultures. The change may be reciprocal, however, very often the process is not symmetrical and the result is the absorption of one culture into the other. Kroeber believed that acculturation is gradual rather than abrupt. Acculturation (Winthrop, 1991:82-83) is the process of systematic cultural change of a particular society carried out by an alien, dominant society. According to Winthrop, this change occurs under conditions of direct contact between individuals of each society (Winthrop, 1991:3). Through the cultural process of acculturation, individuals of a foreign or minority culture learn the language, habits, and values of a standard or dominant culture. Acculturation precedes assimilation. Assimilation is the process by which individuals enter in to social positions, as well as acquire the political, economic, and educational standards of the dominant culture. These individuals, through the social process of assimilation, become integrated within the standard culture (Thompson, 1996:112). According to Milton Gordon (1964) assimilation includes a series of stages that an individual must pass, namely behavioural assimilation (acculturation), structural assimilation (social assimilation), and marital assimilation of the individuals of the minority culture and individuals of the dominant culture. Assimilation does not necessarily follow acculturation. In some instances
receiving culture may not take the values of dominant culture. It may not always be possible for the receiving culture to take over the complete way of life of the majority culture. Often a period of transition follows where the minority society increasingly loses faith in its own traditional values, but is unable to adopt the values of the dominant culture. During this transition period, there is a feeling of dysporia, in which individuals in the minority society exhibit feelings of insecurity and unhappiness (Titiev, 1958).

Acculturation is well studied and documented in relation to national cultures. Acculturation in organizational context has not received much attention of scholars, though culture-building exercises of CEOs have been well documented. Infusion of organisational practices, values, attitudes and norms originated in one organizational culture to another organization culture may be regarded as process of acculturation in organizational context. This process is much significant when organizational cultures of two different countries are involved. It is essential that cultural transmission takes place instead of mere technique transfer. Application of foreign techniques does not amount to be acculturation. The process through which acculturation occurs within organizational context is yet to receive attention from researchers. The presence of culture catalyst is important in acculturation process. The culture catalyst is the driving force to infuse cultural practices from the dominant one to weak one (or more appropriately the receiving culture). In some occasions, in the absence of a culture catalyst acculturation takes place. This is a natural transfusion of values, norms, behaviours and attitudes from high culture to low culture.

In this paper the focus is on assimilation of Japanese cultural values and norms by Sri Lankan workers. The culture catalyst is the CEO who drives the acculturation process that inculcates Japanese organizational culture to employees. Like in national cultures, the dominant culture factor in this particular case is the Japanese organizational culture. The reason for the dominance is that the organization under study is owned by a Japanese company and that the CEO has studied in Japan and been oriented to Japanese organizational culture. Training and grooming of employees for the new cultural attitudes, values and norms are critical for a successful acculturation and thereafter assimilation. Positive work values and attitudes are the soft aspect of the acculturation while specific work techniques and technology are the hard side of the acculturation in organizational context. Organizational acculturation is purposeful to the extent that there are specific organizational performance targets to be achieved. These include quality targets, output targets and work norms and behaviours. In a situation where existing organizational culture (considered to be low) does not facilitate the attainment of performance targets, an alien “high culture” is desirable to exert superior performance from a work group. However, there is a risk of dysporia (feelings of insecurity and unhappiness) in the minds of the employees if they fail to assimilate new culture and at the same time losing their own culture. This can be aggravated if performance also declines. Complete acculturation results when values, attitudes, norms and behaviours are assimilated together with techniques and practices. Thus, acculturation is necessarily psychological. Physical or behavioural change ought to follow the mental change.
CONTROLLING FUNCTION OF CULTURE

Control of human action has been an issue since the inception of mankind. From the control of behaviour of members of a society to control of human action in organizations, there have been many developments as far as ideology of control and techniques of controls are concerned. Controls are aimed to achieve desired behavioural compliance from a group of individuals with a view to receiving focused effort toward achieving a common set of goals. Mainly, there has been a shift from control through behavioural compliance to control by active employee commitment (Ogbonna, 1992/93). Behavioural compliance connotes an active manipulation by the management whereas active employee commitment is expected from the employees themselves voluntarily. The change of emphasis from management controls to control of values, attitudes and norms has made organizational culture an important tool of organizational control. This emphasis, according to Kunda (1992) is the regulation of the employee’s self, rather than the work they are engaged in:

Normative control is the attempt to elicit and direct the required efforts of members by controlling the underlying experiences, thoughts and feelings that guide their actions. Under normative control, members act in the best interest of the company not because they are physically coerced, nor purely from an instrumental concern with economic rewards and sanctions. . . . Rather, they are driven by internal commitment, strong identification with company goals, intrinsic satisfaction from work. . . . Thus, under normative control, membership is founded not on the behavioural or economic transaction traditionally associated with work organizations, but, more crucially, on an experiential transaction, one in which symbolic rewards are exchanged for a moral orientation to the organization.

In a small organization where owner / manager is able to secure daily direct contact with employees, it is easy to receive personal loyalties of employees who identify with both the owner and one another. This “simple control” (Edward, 1979) tends to wither away as the organization grows beyond a certain size. Owner / manager can easily groom employees to embrace the desired culture through emotional ties. Culture is bound by the close knitting of the web of direct personal contacts both with owner/manger and one another. However, as the organization grows this direct controls are substituted by structural controls characterized by either technical (operated by technical requirements of machinery) or bureaucratic controls (through hierarchical control or rule of law).

Influence of organizational culture on controls in a privatized public utility has been vividly demonstrated by a study (Wickramasinghe et al., 2004) at Sri Lanka Telecom Company where major Japanese company became responsible for its management. Previously, it was a government department characterized by rule bound bureaucratic management and political interventions. This illustrates as to how a Japanese manager’s charismatic and patrimonial leadership eliminated bureaucratic controls, brought new management controls and reward systems, and achieved some commercial success. However, some employees unsympathetic to the changes allied with politicians frustrated with their exclusion from organizational affairs to get the Japanese manager removed and restore formal bureaucracy. This was achieved not through direct intervention but largely through the politicians’ control of the regulatory system. Management controls are often influenced by organizational culture in an unpredictable and unexpected fashion due to cultural, economic, and
political factors. Management control studies pertaining to Less Developed Countries (Wicramasinghe et al, 2004,2000/2001; Uddin & Hopper, 2001: Hoque & Hopper, 1997) have revealed that rational systems often proved ineffective and that the cultural, political, religious and traditional rituals of employees have created a different “world of work” in these organizations as far as management controls are concerned. This paper focuses on the culture building effort of the CEO in effecting “normative” controls that regulate the “self” of employees.

METHODOLOGY
Gaining access to the research site has naturally occurred. The CEO of Harness Lanka Company, participated in a lecture secession conducted by the author of the paper, where the story about Harness Lanka Company was related. Then, having interested in the surface level issues, series of discussions took place. Grounded theory followed in this study has a little deviation from the Glaser & Strauss (1967). The researcher entered in to the field with some preconceived ideas about what to look for. In the first stage, the author conducted a series of in-depth discussions with the CEO with a view to identifying the actors and areas for much deeper probe. Field memos were then analysed for emerging themes. Guided by these themes, in the second stage, 15 in-depth interviews with employees were conducted. All the emerging themes were analysed for specific patterns that support the investigation of the central issue. In addition to interviews, the researcher conducted participant observation sessions to confirm what is revealed in the interviews.

HARNESS LANKA COMPANY

Background
Harness Lanka Company (HLC) is a fully owned subsidiary of Itho Spring Co. of Japan. The present Production facility and the office complex were built two years ago and are located in an Export Processing Zone in Western Province, 20Km from Colombo city. Prior to the establishment of this production facility, manufacturing was done at another location. Birth of the company occurred as result of an extraordinary entrepreneurial effort by the present CEO. Having secured a student scholarship, he stayed with a Japanese family and one day had an opportunity to visit Toyota Motor Corporation. When he was walking through the production lines, he was surprised that there were no human workers except in one place where large number of Japanese employees were inspecting some components. On inquiring about it, he came to know that it was a very important component to be used with airbags of motor vehicles. When asked, “why this activity is not outsourced?” A Japanese manager replied that they never ever think of outsourcing it since the quality and precision of the component are so critical and it is pointless to even talk about outsourcing. However, he registered this in his mind. After completing his studies, after returning to Sri Lanka, he used to make this component by himself and send to Toyota. He did not receive any response. Nevertheless, he continued sending sample components for about two years when he, to his astonishment, received a response detailing the defects of his sample components. In the meantime, one Japanese friend instructed him to contact one of the main Japanese suppliers to Toyota to develop further his entrepreneurial idea of outsourcing the product.

After another two years, he received an order for 1000 components and he supplied. There were regular discussions to improve the quality. He did not have sufficient
wealth to set up a production plant. Luckily, a leading businessman in the country has offered him with a production facility, 20 Km from Colombo city, and labour to start production. Using those facilities, he started his trial and error exercise of producing this labour intensive product called – sensor of the air bag.

He had been trying more than five years to convince the Japanese company that this very sensitive, and highly crucial part in modern vehicles that is labour intensive, could be produced at a much cheaper cost ensuring the same quality standard. The quality standard of 1ppm i.e. one product per million output defect rate could be produced in Sri Lanka. Quickly, the production volume increased and it developed to a large-scale operation. The Japanese company had to spend larger amount of money for the inspection of the quality of the items produced in Sri Lanka. The Japanese supplier had been sending material and the Sri Lankan Company had been sending the finished spare parts to the Japanese company for inspection. This process still was costly.

The breakthrough thinking had struck all of a sudden in the most unexpected way, as the current CEO, had suggested that this very costly task could be performed in Sri Lanka saving lot of money. He insisted that a production plant needed to be set up. This is how the present production facility and office complex were built by the Japanese company as a Board of Investment (BOI) project of the Sri Lankan Government.

Management and Organization Structure
The structure of the organization is flat with very limited organizational levels (See Figure 1). Direct, one-to-one contact with the CEO is made possible by flat structure. Even though a formal structure is visible as shown below, employees’ practice is to report directly to CEO whose Charisma and affable personality command loyalty from the employees.

CEO commented,

“There is family feeling and culture. Some parents of the employees tell me their family problems, problems associated with their daughters such as love affairs etc… these girls (employees) do not hesitate to discuss such personal matters with me”

The role of Japanese Factory manager is nominal. CEO is responsible for overall quality. Factory manager is the strategy employed by Japanese company to convince the buyers that this company is managed by Japanese (they find it difficult to believe that a Sri Lankan CEO manages this company so competently).

Laying foundation for a “Trust Culture” for better control
The main reason for selecting a different location for the new production facility was to create a new culture based on trust. As far as technical matters are concerned, there are clear and direct norms and standards imposed by the main Japanese company.

CEO commented;

“Parent company is already a model and this local company is only a part of it. The local company has all the guidance from the parent company and it’s only about
quality level and technology that are regulated. The most important factor is the control of employee behaviour.”

FIGURE 1: ORGANIZATION STRUCTURE

The fact that there is relatively a small work force in the factory has facilitated CEO’s effort in building close relationships. CEO takes conscious effort to remember a great detail of personal information pertaining to each and every worker in the factory. As a result, there is a strong one-to one psychological contract with each and every employee. These relationships are further cemented by a strong emotional bondage. Since every one is emotionally attached to CEO, there is natural control of employees due to loyalty. Belonging to organization and work commitment have developed as by-products of the bondage and loyalty to CEO.
Dismantling “Psychological Structures”
Specific to Sri Lankan work values and corporate culture, there is a significant difference in status levels between managers and non-managers, coming from the feudal mentality. Often, in most organizations, there is a job called “peon” whose task is to assists minor work in the office such as moving files from one table to another, posting and delivery of documents and letters, cleaning the office and helping what ever the minor work available. When the author was having observation secession at the factory premises, CEO asked the head of the office, an economics graduate, to prepare some tea and bring it to the boardroom. In the meantime, two operators came to meet CEO and they were so friendly and free to associate with the CEO who called them to the board room and had some soft drinks with them. Normally, in Sri Lankan work practices, employees show fear, respect and shyness in the presence of senior managers. No cleaners (Janitors) are hired and the girls themselves do the cleaning. Given the Sri Lankan work values and practices, cleaning work is considered to be a low status work and in most of the organizations there are separate workers for cleaning. It was observed that the cleanliness and the orderliness of the factory are remarkable.

Almost all Employees are Young Girls
It is phenomenal that out of about 64 employees, 57 are young girls who have just completed Advanced Level Examination or undergraduate degree. When asked about the reasons;
“In Japan also girls are preferred to undertake high precision jobs. Our product is a very sensitive component that is used in airbags in motor vehicles. The quality level required is one defect per million parts. Girls are better handlers of delicate work; aren’t they delicate themselves!!! It is easy for me to change and to train them in new values, attitudes and norms. My effort of creating a new culture was easy with them”

Strategies of Acculturation
Every year, CEO goes on a trip with all the girls in the company to a five star hotel away from Colombo. According to him, this annual trip is an unimaginably luxurious trip and a stunning experience to all most all girls given their socio-economic level. The girls organize social events such as dramas, music fiesta etc. CEO himself is a talented guitarist and a singer. He sings with girls and all the girls admire him for his music talent. For them CEO is a performing artist and loved by all.

CEO commented;
“Every month I sing with these girls. They have a deep friendship with me. It is this friendship that enables me to effect management controls. They are obedient, creative and flexible”

Every morning there is a meeting of all employees at the factory floor. This is a direct Japanese practice. New employees are introduced at the meeting and performance targets and current achievements of each production line are announced. There are many recitals in Japanese language. All employees behave as if they are Japanese; bowing, Japanese greetings, work norms and standards. Daily morning meeting is one of the main instruments of control. CEO attends daily morning meeting and he always arrives office ahead of the scheduled time. Most of the employees also report to work well ahead of the official work start time.
CEO commented;
"I am involved in building good work culture; it is not practical to build cultures by rules and regulations. Active intervention is necessary. I acculturate them on the job with my exemplary behaviour"

In the daily morning meeting, CEO uses the following strategy to get desired behaviour from employees;

“This is what you have to do; if you fail to do that it is nothing but you let me (CEO) down. It’s like betraying me!”

Key to successful control is the use of psychological bondage and loyalty. CEO consciously strengthens and nurture organizational culture that develops this bondage, trust and loyalty. There are no work supervisors since employees are trusted for their work. The practice of 5s and the quality circles are not forcefully imposed upon employees like in many Sri Lankan companies. These practices are embedded as natural day-to-day work practices. In Japan also, 5s is embedded in the Japanese culture. Since there is a Japanese cultural acculturation, employees have assimilated these practices to their natural behaviour.

CEO’s recruitment and selection strategy favours the acculturation process. Selection process includes a semi-structured interview, employment test and a simple IQ test. What is more important in taking the selection decision is the reference or recommendation by someone known to CEO. Temperament, discipline, family background are important aspects as effectiveness in grooming employees largely depend on these. Proximity to work place is another important factor favouring the selection decision. Employees are mentally and physically fresh if they live close to the work place; CEO commented. He prefers candidates who are in the age range of 18-20 years up to 28 years. This age is ideal for training and grooming. Especially, attitudes, work values and creativity aspects can well be influenced. If the candidate’s first job happens to be this organization, CEO specially favours those candidates, as their minds are not preoccupied with inappropriate work attitudes and values. He needs fresh hearts and minds that rightly fit into the main “Jigsaw”. In the selection interview, the procedure is to have another three office staff members as independent evaluators alone with CEO. All most all times, these independent evaluations match. The reason for having three staff members as interviewees is to test whether the new member is a “right fit” to the existing work culture.

Assimilation of Japanese cultural values
As mentioned in a previous section, Sri Lankan work values and norms are not conducive for superior organizational performance due to multifaceted factors such as feudal mentality, colonial relations, social institutions, ethnic and religious beliefs. Long years of Marxist led government rule in the past have created a mentality of “anti entrepreneurship” in the culture. On average, employees do not develop a commitment or attachment to their work place. They consider work as drudgery and a means of exploitation. All these factors taken whole, many scholars and social scientist conclude that Sri Lankan work norms and values in the minds of employees are not appropriate for business development, though employee talents and IQ levels are relatively at a higher level. In the context of “wrong” work ethic, creation for a different work culture is rational and desirable.
CEO himself stayed with a host family in Japan during the period of his studies and became a “true son” of the Japanese host father and mother. He assimilated Japanese family values and as a result convinced about change of people through culture.

CEO commented;
“*My Japanese host family trained me in Japanese culture. They changed me by changing my values, attitudes and norms. I strongly believe that I can change the work values of employees the same way. I cannot achieve highly demanding performance targets with the existing work culture of the employees; that is why I want to change their work values*”

There is no conflict between employees’ original work culture and the newly assimilated work culture. CEO actively involves in managing the culture training by setting example by himself. He creates an environment of utmost trust and confidence to allow employees assimilate Japanese work culture. The direct benefit of this trust is reflected in the management where there are no supervisors to inspect the production of high precision component. The control of “self” or the normative control is achieved by means of trust that is nurtured by the unique culture purposefully created by the CEO.

He commented;
“we have achieved all the production targets set by parent company well ahead of deadlines. Our workers achieve their targets better than their Japanese counterparts in Japan. Japanese parent company is surprised”

The office layout in the factory premises also conform strictly to Japanese way of management with several levels of meeting rooms for receiving visitors depending on their relationship to CEO.

**DISCUSSION & CONCLUSION**

In the context of acculturation and “Japanization”, the paper aims to examine as to how organizational culture can be used as a management control tool. Given the inappropriate work culture and values prevailing in Sri Lanka, building a new culture in an organization to facilitate superior performance is the phenomenon that has received focal attention in the study. Also, the interventionist approach of the CEO in building the culture for the purpose of achieving management controls have been looked at.

Acculturation in societal context has been well documented whereas organizational cultural acculturation is yet to receive research attention. The CEO himself has been acculturated while he was studying in Japan. His endeavour to acculturate Sri Lankan workers seems to be rational given the inappropriate work culture. As outlined in the literature, assimilation follows acculturation and it took place in the organization. In the case of national culture, acculturation is triggered by the influences of the dominant culture. However, in organizational context, this influence appears to come from management leadership or the CEO whose acculturation initiatives are critically important for the effectiveness of the process.
The workers have unlearned their original Sri Lankan cultural values relating to work and have assimilated new Japanese based cultural values without allowing a room for "dysporia" where employees show feelings of insecurity and unhappiness in the transition period. In some cases, it can happen where employees loose their original work values and still fail to assimilate the values of the new culture. This problem has not occurred as the acculturation was not a natural process rather a conscious and planned effort of the CEO. The case provides evidence for successful cultural acculturation and assimilation of values and practices. The success is to be measured by the achievement of performance targets that have surprised the mangers of parent company in Japan. Assimilation being the acquisition of socio-economic and status of the dominant culture by the people in the receiving culture, it can be argued that beating the Japanese counterparts by Sri Lankan employees in achieving production targets is similar to assimilation of cultural values after acculturation.

In line with Kunda (1992), there is regulation of the employee’s self, rather than the work they are engaged in. Creation of “trust culture” by the CEO has become the chief instrument in controlling employees. Truly, the control is achieved through non-control or self-control of the employees. This is synonymous with normative control of Kunda (1992). The simple one–to-one control (Edward, 1979) takes place in the organization, since CEO maintains direct personal relationships with employees. Relatively small work force enables CEO to maintain direct personal relationships with each and every employee and thereby developing close emotional ties with them. Loyalty and trust are the mechanisms through which controls are administered. CEO has infused Japanese organizational values as the basis for acculturation. Sri Lankan cultural values of employees have been substituted by new culture based on trust, commitment, positive work values, comradeship and loyalty. Social and personal lives of employees are intermingled and interwoven with organizational life through family type culture.

Daily morning meeting symbolizes complete assimilation of Japanese organizational and cultural practices. All employees seem to have acquired these values. CEO uses morning meeting to exploit his charisma with a view to effecting control of behaviour. The trust culture acts as a medium on which loyalty and self-control thrive. The total web of controls is maintained through this consciously created trust culture. It has been observed that CEO’s active intervention, as “an acculturation catalyst” is the axial pole around which culture transfusion occurs. The paper does not analyse in detail the leadership involvement of the CEO in building new culture. Furthermore, the fact that all most all employees are young girls is certain to act as an important variable that influence acculturation and control aspects. This phenomenon requires a separate treatment with further investigation.

In conclusion, it has been corroborated with evidence that organizational culture developed by the CEO has enabled organizational controls that ensure superior performance. Acculturation in an organizational set up is a unique situation that received focal attention in this study. CEO acts as a culture catalyst in perfecting acculturation process. Transfusion of Japanese based cultural values to Sri Lankan employees has been successful and this is evidenced by achievement of performance targets beating Japanese workers of the parent company. “Trust culture” facilitates self-control of employees and main control approach has become “non-control”.
Structural and technical controls do not appear to be dominant given the main role of normative or direct control through trust culture. Employees have been able to successfully assimilate “alien” cultural values. Management triumphantly records benefits of employee control through organizational culture.

REFERENCES

Hoque, Z and Hopper, T, M. 1997. Political and Industrial Relations turbulence, competition, and budgeting in the nationalized Jute Mills of Bangladesh. Accounting and Business Research, 27(2)