CHAPTER 2

REVIEW OF LITERATURE

Creswell (2002) states that conducting a literature review for a study is essential because by doing a literature review, the researcher can tell if there is a need to research the topic or if there is any existing research study on the topic. Conducting literature review also helps to demonstrate that the researcher is able to select information relevant to the topic and can apply the information correctly to explore and address the topic for greater understanding.

Exploring the literature on leadership theories, leadership, leadership style, roles, and job performance produces the background information necessary for data comparison in order to reach accurate conclusion in answering the central research question in this study.

Since existing literature indicates that leadership style, trait, and behavior are important to organizational performance, organizations now tend to use the qualities and characteristics of three approaches—trait, style, and behavioral—to identify and train leaders. The human resource department in an organization tends to disclose in their recruitment section certain expectations and requirements (qualifications) that they are looking for in the leader. Organizations also use the same characteristics and qualities as a guide for developing leadership standards and expectations, and in the development of leaders. Extensive research data presented to date reveals that effective leaders
have a combination of all three approaches in varying degrees. Research data indicates that an organization can use all three approaches to guide its inquiry for leaders in the organization and job scope fit. Following is a discussion of the great man theory of leadership, and trait, style, behavioral, and contingency approaches to leadership.

The style approach to leadership is the most common leadership approach that organizations use to identify leaders as compared to all the other leadership approaches (Northouse, 2004). According to the style approach, leadership either focuses on accomplishing the goals and objectives of the organization or focuses on establishing relationships with others in the organization. Leaders that focus on the accomplishment of goals in the organization look at ways to get employees to perform certain tasks and functions. On the other hand, leaders with a focus on forming relationships tend to work closely with employees and others in the organization to create and foster the relationship necessary to gain the cooperation and support from employees in the organization (Northouse, 2004).

According to Northouse (2004), both types of leadership behavior—task and relationship—is essential in accomplishing the goals and objectives in an organization. Therefore, a balance of the two behaviors is necessary for organizational performance. Because the style approach to leadership is so widely used in organizations, the Blake and Mouton’s Managerial Grid became a popular leadership tool for management in driving the selection, training, and development of leaders. In the managerial grid, concern for task, concern for people, directive leadership, and participative leadership are the four leadership styles addressed by the leadership model.
Early 80s researchers conducted study on how leaders motivate their followers to work in the best interest of the organization rather than performing the task for self. (Yukl, 2002). With this roll in research, the dawn of the leader started. The book on leadership by Burns’ (1978) is the source for modern research on leadership. His book says about leadership that it “occurs when one or more persons take on with others such that leaders and followers elevate each other to high spirits of motivation and morality”. Burns has brought new culture in business that leaders are appealing their follows to have values and emotions conducive for performance. (Bass, 1985; Bennis & Nanus, 1985; Sashkin & Fulmer, 1988; Tichy & Devanne, 1986).

Bass (1985) explains the differentiation between transformational and transactional leadership is based on faith, allegiance, approbation, reverence, and incentive. The inspiration of the follower by making him aware and stressing the need of task outputs which motivates the follower’s higher-order needs. Instrumental compliance, charisma and internalisation are the basic factors of Leadership theory which influence their effectiveness in the organization.

(Yukl, 2002). Managing situations numerous in business usually will the main objective of leader that too dynamically and effectively (Bass (1997)). Researches also investigate the effect of situation and environments and leadership behaviour. Flat and organic environments, entrepreneurial organizations and organizations that employees are helped out of their spans of boundaries will perform well due to its positive control on leadership. (Bass, 1996; Hinkin & Tracey, 1999; Howell & Avolio, 1993; Pawar & Eastman, 1997).
Transformational leadership discusses four types of behaviour such as idealized influence, inspirational motivation, Individualised consideration and Intellectual stimulation. (Bass & Avolio, 1990). Idealized influence is emotion-based leadership that they are is liked by follower due to the quality of leader such as well liked, trusted, acceptable, principled, ethical values/beliefs etc (Bass et al., 2003). Individualized considerations are functions of the leader, like coaching and encouragement. The leader is a mentor and he/she will understand the followers and needs to create a feeling of support to develop to reach high in the organization.

(Bass et al., 2003). Inspirational motivation will be an approach of inspiring and motivating the followers and it communicates leader’s vision about organization. Inspirational leader is passionate and optimistic. (Bass et al., 2003). Intellectual stimulation uses the problem solving ability of follower and it uses follower consciousness of organizational issues. This leadership will not condemn the mistake of follower, but he will be a part of new idea creation and problem solving. (Bass et al., 2003). These four types of behavior are in contrary to Bass and Avolio’s (1990) transactional behavior types.

Contingent reward, active management by exception, and passive management by exception are three types of transactional leadership styles. (Bass et al., 2003) brought out the effect of punishment or reward to comply leaders’ direction and thus to avoid punishment or to achieve reward. A leader’s clear communication is required with respect to the rewards and the evaluation methods for the same. Promoting employee creativity (Scott & Bruce, 1994; Tierney, Farmer, & Graen, 1999) at the employee level, Shin and Zhou (2003) considered 300 Korean employees and were able to show that leadership and creativity are strongly related. Sosik, Kahai, and Avolio (1998; 1999) have also
correlated leadership to creativity in employees and it may be a potential source for sustainable competitive benefit to organizations.

Feinberg, Ostroff, and Burke (2005) state that leaders who exhibit leadership style that is associated with the transformational framework encourage and foster collaborative decision making and problem solving. Similarly, Gillespie and Mann (2004) state that leaders who foster growth and development, set high expectations, provide emotional support, identify and work with subordinates individually and as a group to improve their capabilities can gain the cooperation necessary in an organization to achieve the goals and objectives. It is believed that the behavior of the leader can improve job performance and enhance job satisfaction since the focus of the leader is on the development of employees, concern for the work environment, and communicating in a manner that is trustworthy, thereby making employees believe in their abilities and gaining their cooperation. The ability of transformational leaders for bringing up the followers through communication, support, understanding, and developing the followers, helps to foster the relationship that organizations need to strengthen (Gillespie & Mann, 2004).

Transformation of overseers and gate keepers to the role of coaches and facilitators are a change process dictated by environment and it can be considered as continuous in all organizations. (Ahearn et al., 2004). Leaders will break the barriers of bureaucracy to become successful. (Cascio, 1995). Leaders shall continuously acquire new skills and show better performance compared to their predecessors. (Ahearn et al., 2004). Five types of leadership researches are discussed below revealing the requirement of acquiring new set of skills for leader to be successful in performing.
There are five types of leadership research in studying leadership and charismatic leadership. Mostly used research on leadership is survey research (Yukl, 2002). The reference is made to Bass and Avolio’s (1990) multifactor leadership questionnaire (MLQ) for many researches. MLQ model is modified by Avolio, Bass, and Jung (1999) to MLQ-5X, and prepared a shortened questionnaire. Meta analysis on MLQ made by Lowe, Kroeck, and Sivasubramaniam (1996) established that leadership is related to performance. House and Shamir (1993) and Yukl (1999) found that there are several common factors in earlier meta analysis and charismatic leadership. Fuller, Patterson, Hester and Stringer (1996), and DeGroot, Kiker, and Cross (2000), analysed trough Meta analysis and found that strong relation exists between charisma and performance. Experimental research would be ideal to extract better inferences (Yukl, 2002) and Kirkpatrick and Locke (1996) conducted experimental research to prove that charismatic leadership did contribute into higher performance of the follower. Field experimentation is another type of research which measures performance in specific area; Barling, Weber, and Kelloway (1996). A study on Israeli military officers proved that the soldiers performed better under good leaders; (Dvir, Eden, Avolio, and Shamir (2002)). Descriptive or comparative study is another method of research which involves content analysis after obtaining behavioral characteristics, traits, biographical information, and critical incidents (Yukl, 2002). This highlights types of leadership (Bennis & Nanus, 1985) and charismatic leadership (House, Spangler & Woycke, 1991) styles that do have relationship with performance. An exhaustive case study is the fifth type and basically it is the study of a particular leader. The case study assessing a leader over different periods of time is a common. Case study research is useful in proving the special performance from (Roberts, 1985) charismatic (Beyer & Browning, 1999; Weed, 1993) leaders.
The relationship between leadership and various performance measures are explained by Avolio (1999) and Bass (1998) whereas the Leadership and assessment of managerial performance (Hater & Bass, 1988; Waldman, Bass, & Einstein, 1987); promotion (Waldman, Bass, & Yammarino, 1990); innovation (Keller, 1992); and achievement (Howell & Avolio, 1993). Barling et al. (1996) brought out positive effects of leadership on financial performance indicators. The impact of leadership and measured performance explained by Dvir, Eden, Avolio, and Shamir (2002) and profitability relation to leadership by Walderman, Ramirez, House, and Puranam (2001). Kark, Shamir, and Chen (2003) revealed the relationship between follower identification with the leader dependency, and follower empowerment. The authors are under the feeling that leadership is positively related to the follower reliance and empowerment.

Paul, & Berry (2013) developed an eight step integrated organizational culture creation model for post merged organization. The role of executive management is studied in post-merged organisations so as to develop a post merged culture which turn positively impact the performance of the organization. Earlier very little attention was given by the management and leaders to build a post merged culture for the organization and many a times the organizations failed miserably. The study on three merged South African higher education universities in the name of Nelson Mandela, Cape Peninsula and Durban. Senior managers and other employees are included in the survey. A refined model for post merged culture creation is also proposed which will significantly improve the creation of a post-merged organisational culture so as to improve performance of merged organizations.

Suriyankietkaew, (2013) reported a comparison among traditional leadership paradigms (i.e. Classical and Transactional leadership) and evolving leadership paradigms (i.e. Visionary and Organic leadership). It is found that the evolving
leadership is inclined to higher performing and better in effectively responding to environmental change than organisations adopting the classical and transactional leadership paradigms. However, few published studies have specially investigated the mediating effects, particularly the effect of leadership-performance and corporate sustainability. The impact of key variables, such as shared vision and values, an organisational team orientation, self-leadership and consensual decision-making, etc are studied on the corporate sustainability and organizational performance.

Bhansing, Leenders, & Wijnberg, (2012) argued that when multiple organization objectives which are dissimilar in nature can have dual executive leadership structure forming to shape an executive group where both executives have different perspectives that they use to measure the organizational situations around them, assimilate information to formulate decisions, and assess outcomes. Using the data from both the artistic and managing directors of 51 (subsidised) theatre and dance companies with dual leadership structures, the attempt was made to study the drivers specific orientation (peer, expert or market) and the special effects of likely heterogeneity in perspectives of dual leaders. We find that practical roles are associated to selection system orientations and that heterogeneity in selection system positioning has a result on organisational performance.

Magoola, & Horwitz (2010) wanted to demonstrate the central function of performance leadership and procedural fairness in forming member attitudes to performance management exercise in Africa basing on the themes existing in performance management system and an empirical assessment of quantitative data from a sample of 1010 employees from four organisations in South Africa and Uganda. The authors study the hypothesised links among leadership and procedural justice. It is also studied about leadership and member perceptions.
of the nature of the existing performance management systems and the consequence of these member perceptions of the current system on performance management. The findings appraise the need to move from performance management to performance leadership paradigm with emphasis on organisational justice.

Oakland & Tanner. (2008) reported that a 'quality' organisation will do better than its competitors are at the heart of the quality awards that may be found all around the globe. Experimental evidence supporting theory is remarkably inadequate however, and this is particularly the case in Europe. This paper describes the results of a positivist study investigating the relationship between Business Excellence and organisational Performance using Kanji and Sa's Leadership Excellence Model as a gauge of business excellence maturity. The inclusion of both private and public sector organisations in the sample was a specific feature of the study. The results show a positive association for both types of organisation, although some differences were noticed for different stakeholder groups.

O’ Regan, & Lehmann (2008) presented the findings of a case study carried out in a small/medium-sized manufacturing firm in Great Britain to establish the applicability of strategy, leadership and culture to overall corporate performance. The findings point towards corporate strategy impacts positively on culture and organizational performance. The findings also indicate that improved effectiveness in communication and functional organization are key drivers of the success of the strategy being pursued.

Vasilaki, & O’Regan (2008) investigated the effectiveness of the top management team (TMT) in a post-acquisition organisational context. The
paper identified the characteristics of an effective TMT where in it make use of the resources, efficiently manage group processes and Individual and group task relationship. TMT will lead to demonstrate vision, effective decision making, exert influence and obligation to the organizational objective from their subordinates. The literature on TMT effectiveness, applicable to the M&A situation and proposes a way of probing this relationship.

O’Regan, & Ghobadian (2007) examined the relationship amongst leadership, the operating environment, the application of process technologies, management practices, innovation and performance within a single study. This is widely recognized as the key driver of innovation and the accomplishment of overall organisational performance. The results point towards that a transformational or human resources leadership approach is more favourable to innovation and the introduction of new products whereas transactional leadership organizations tend to modify products.

Hawkins, & Dulewics. (2007) in their Scottish Police Service Leadership Study (SPSLS), looked upon the relationship between leadership style, emotional intelligence and performance as a leader. It examines the relationship between leader performance and emotional intelligence (EQ), intellectual competence (IQ) and performance as a manager (MQ). Leadership Dimensions Questionnaire (LDQ) 360 degree is utilised to collect data required for measuring leadership performance and follower dedication data. Bosses, peers, followers and leaders participated in the study. The results show that there is a positive relationship among EQ and performance as a leader in policing.

Dulewicz, & Higgs, (2005) investigated the relationship between the personality and leadership style in the organizational context using the
leadership dimensions questionnaire (LDQ). Research is conducted using LDQ data from about 222 leaders and managers working in public and private organisations. Results show a positive relation between leadership style and all four biographical variables. The majority of samples from UK and most of the study is related to UK male and it does not include job performance as variable. LDQ provided support to organizations to relate leadership dimensions to three types such as engaging, goal oriented and involving Leadership style and the organizational performance is partly explained by this study and can be used for future research on leadership performance.

Colville, & Millner, (2011) reported that organisational performance is one area where organizations shall give importance to attain the performance levels. While addressing this as system skills and leadership behaviour are to be incorporated. HR needs to understand clearly where the organization needs to go and how things are now and the process by which we leaders wishes to take the organisation to the desired state from the current state. Greater the number of factors affecting the HR practices more complex will be the system for managing performance. Though HR and performance management is efficient it may not be always successful unless all complex factors affecting performance, processes and strategy are also taken in to account. Multi dimensional approach may be required by future researchers.

Clark, Spurgeon, & Hamilton, (2008) research on doctors, reveals for more medical engagement to attain better organizational performance. The project jointly led by the Academy of Medical Royal Colleges and the NHS Institute for Innovation and Improvement in the UK Studied the effect of medical leadership, their training and career development in relation to the organisational performance.
Royal, (2009) investigates gaps of leadership development of several not-for-profit arts companies in Australia. The theory of "world culture" (Boli and Thomas, 1997) and debate on professionalism (DiMaggio and Powell 1983), and the framework on the human leadership strataplex (Mumford et. Al. 2007) are the references to understand the human capital system in consideration of strategy for achieving performance. The need of development of leaders needs to be incorporated into performance management systems and career planning. The recruitment process and remuneration systems shall also look at professional manner. These shall be closely aligned to organisational strategy also.

Griffin et al (2005) explore the leadership effectiveness as a blend of individual skills in organisational background. Mastery, agility, and path finding are major attributes for leaders in Art specifically. Development and expression of vital leadership skills can be termed as Mastery, whereas agility is the ability of the leader to adjust and perform during changes in the environment that he has to operate. Usual skills that can be mastered are financial, technical, social which are critical to the leader’s success. When the work environment is vibrant and uncertain as leaders not only must adjust to change, and must develop and drive change is known as Path finding level. Effective leaders must foresee changes in external and internal conditions, modify their approach, motivate and educate your followers to optimize the outcomes.

Simson, Downe & Ahmad, (2011) argued that Knowledge Management (KM) is an asset through which organizations can be at competitive advantage in the current dynamic environment. How to leverage knowledge to convert it to organizational performance is a challenge. The impacts of leadership style on KM practices are investigated in this paper. Systematizing the knowledge practices, including sharing of knowledge among employees, knowledge
acquiring, motivating to acquire new technological skills etc are very important or organizations in this knowledge era. As a conclusion, the study will aim to know influence of personal orientation and leadership traits that would point towards using KM in employees, thus providing a guideline for leadership styles in KM implementation.

Chathoth, P.K. (2002) considered organisational leadership as a key to success as several authors of the likes of Drucker and Lewitt have talked about this concept. This paper discusses the concept of organisational leadership, both from a micro and a macro perspective, in a hospitality industry to highlight how the concept is applied to developing markets.

Paparoidamis, & Guenzi, (2009) developed a relationship model with leadership quality in relationship selling and sales effectiveness. The model refers to separate classes of salespeople’s relational behaviours, namely customer-oriented selling (COS) and adaptive selling (AS), and two groups of managerial background (selling relationship strategy and LMX) in relation to sales performance. The authors conducted research in a group of French firms and SEM model used for analysis. The findings show that salespeople's relational behaviours are closely related to sales person relations and LMX stimulate which is directly related to sales effectiveness. Even though the study is cross-sectional, it is evident that the companies can stimulate behaviours of salespeople, driving to better performance. The role played by organisational variables to behaviours of salespeople is revealed by this study. The study also uncovered the relation that the quality of the relationship among supervisors and salespeople which impact the behaviours of subordinates. In addition to the above, it contributes to understand the organisational drivers of customer-oriented selling to adaptive selling, and the effect of such behaviours on overall sales effectiveness.
Nayak, (2011) conducted a study in manufacturing industries in India, intended to explore effective leadership style, to measure different behavioral variables in leadership and to find out effect of leadership style on organizational effectiveness. The study conducted on survey with 360 samples reveals that nurturing leadership style is the most dominating style and these styles having clear impact on organizational effectiveness. Managerial behaviour of senior managers and young managers are different particularly on variables like responsibility, endurance and flexibility. Lower level managers are innovative and willing to work for uplifting the organization; whereas senior managers like to centralize decision making power in their hands.

Sarwat, Hayat, Qureshi, and Ali (2011) found out that major job attributes such as organizational commitment and job satisfaction were studied and found that strategic leadership is having specific impact on organizational performance in this specific context. The hypothesis which have been discussed in this paper is resource based view (RBV) and strategic leadership theory. Leadership of an organization is considered as a valuable and inimitable strength for the organization. Data was collected through a questionnaire from 250 employees working in educational institutions in the vicinity of Rawalpindi and Islamabad. Results show that there is a direct association between leadership and organizational performance but there is no mediating effect of organizational commitment and job satisfaction on organizational performance in strategic leadership and it is seen that transformational leadership is positively correlated with organizational performance.

Kaushal, (2011) research on IT acceptance, leadership and organization effectiveness brings in positive relationship. Also the IT savvy leader, especially transformational leaders prepares a congenial environment for IT success and culture promoting the IT implementation across the organization. It
is made as a part of culture and style of organization and the study concludes with relation between IT effectiveness, organizational culture and organizational success.

Assunta, & Agostino (2007) came up with a fundamental research in 2007 on several fortune companies in establishing its relation between leadership styles and organizational outcomes. 10 instruments are administered to capture leadership role and organizational performance. Results showed that the leaders' control on the functioning of an organization may take different routes, each addressed to a specific area of intervention. The model was able to establish a moderate relationship among leadership instruments and company performances. High leadership indexes are not at all based on past performance, but to the potentiality of improved performance and to the reputation of the organizations. There exists an in influence on behavioural complexity and leadership at perceived levels.

Doh, Stephen, & Tymon, (2011) reported that competitive success of any organization is closely associated with the role of responsible leadership-for each leader and a leader's collective actions. The books on responsible leadership (Doh and Stumpf, Handbook on responsible leadership and governance in global business; Maak and Pless, Responsible leadership) enthuses the researchers to consider failures in leadership is a chance to understand the 'responsible leadership'. Employees are considered as main stake holder as per stakeholder theory (Donaldson and Preston, Acad Manag Rev 20(1):65-91, ; Freeman, Strategic management: a stakeholder approach, ; Mitchell et al., Acad Manag Rev 22:853-886, ; Phillips and Freeman, Stakeholder theory and organizational ethics). The survey on 4352 employees under 28 Indian and global organizations in India, it is found that positive relations exists among these variables of responsible leadership-employee
perceptions, the HR policies, and CSR actions may be an overarching factor which connects them to the organization and its accountable leadership.

Dunnagen, Marakakis, Schneiderjohn, Turner, & Vance (2013) argued that multi-national companies operating in another country, usually opts for leaders of the original country to head the organization to ensure strategic control and ownership, so as to ensure company standards and goals, even though it is costly. There is awareness among MNCs that their potential leadership talent is not restricted by their headquarters' national boundaries, but can be hired locally through proper recruitment. Reinforcing a company’s culture of leadership growth, enhancing high potentials' visibility, identifying and codifying leadership talent and developing pervasive mentoring relationships are necessary to the leaders recruited. The cases examined here show that talent detection and development are essential elements of an effective long-term talent management strategy that should be inbuilt within a company's cultural values and supported by performance assessment and reward systems.

Pihlak, & Alas, (2012) found out how the fundamentals of organizational change depend on the cultural background of the organization's members. A study on employee involvement and leadership style during intended organizational change management projects in Indian, Chinese and Estonian organizations. The authors analysed 177 interviews about organizational change management in Indian, Chinese and Estonian organizations. This study primarily understood that both leadership style and the level of employee involvement vary. Differences in leadership style did not considerably influence employee involvement. The level of employee involvement is positively related with the success of change in India and Estonia, the study did not prove the same correlation in China. The article provides strategy for
managers of multinational companies and management consultants functioning with organizations in India, China and Estonia.

Korrapati, & Rapaka, (2009) reported that the business leadership styles in software/technology sectors have strong relationship with success of the project. This research examined the leadership styles in connection with software project success and perceptions of project managers and project stakeholders are measured. Based on the research models for understanding styles by Bass, a sample (N = 110) of software development centre stakeholders participated in survey and found that leadership factors that have contributed to success. The current study contributes to the requirements of the role that leadership styles of project managers and their relation to the success or failures of IT projects in offshore data enters.

Sinha, (1984) developed a model of effective leadership styles in India. It is agreed that the effectiveness of a leadership style in a work organization is reliant on task characteristics and the character of the leader-subordinate relationship. Task characteristics are less crucial because of the cultural preference to view the work with relationship, in Indian work organizations. In India it is identified that the work forces look for personal relationship rather than contractual relationship. Subordinates usually look for a boss who can rely on confidently.

Giri, & Santra (2010) uses the Multi Factor Leadership Questionnaire to establish the relationship among leadership styles to age, career stage, and hierarchy of employees. Data collected from 324 employees through a questionnaire from different business organisations in India like steel industry, dredging corporations, real estate, R&D, telecom, bank, airlines and the
information technology firms. Results revealed that transformational and laissez-faire leadership styles of employees vary considerably on job experience, career stage, and hierarchy. It was found that the less experienced employees have high average scores on transformational leadership style, and experienced employees have high mean scores on laissez-faire leadership style.

Sinha, & Chowdhary, (1981) studied the relation between the effectiveness of leadership style on 165 male executives in India tested the contention leader’s perception on subordinates. If the subordinates are supposed to be less prepared for participation, a nurturing task (NT) leader is likely to be used with greater effectiveness. For better readiness of subordinates, a participative leader (P) is expected to be effective. An authoritarian leader (F) is considered to be unproductive. The findings established an inverse relationship between subordinate's preparedness and the use of NT leadership. The P leadership was not linked to either subordinate's preparedness or group's efficiency, but was positively related with subordinate's satisfaction and his own efficiency in conditions of less prepared subordinates.

Howell, Bowen, Dorfen, Kerr & Podsakoff, (1990) offered a strategy in human resource management in dealing with leadership problems on situational theory. By the late 1950's it became obvious that an approach was situational theory, which in turn states that there are traits or behaviours common to all situations. The key is the match between a leader's style and the circumstances the leader faces and there are chances that successful leader in one situation may be a failure in another. General George Patton in World War II may be a failure in India where Mahatma Gandhi taken leadership in freedom struggle. Effective leaders trust correctly identifies the required behaviours each situation warrants and then be flexible enough to exhibit these behaviours.
Iqbal, & Sharma (2012) reported that the environmental factors influencing the customer perspectives in relation to retail organizations and hence are operating in highly competitive in nature. These environmental factors constitute to customer’s tastes, buying habits, their purchasing power, available types of products etc. To lighten the environmental pressure, retailers chose their separate retail format. In this paper investigation is carried out on strategy, culture and structure of different retail-formats like ‘department stores’, ‘hypermarkets’, ‘specialty stores’, ‘convenience stores’ and ‘discount store’. They found that convenient stores and discount store prefer Defenders’ Strategy and have high power distance and high uncertainty elimination and use diagnostic control systems. The specialty stores select Prospectors class of strategy and have low power distance and low uncertainty elimination and go after an interactive control system. Strategically Hypermarkets and department stores have strategy alike to that of Analyzers and choose for moderate power distance and moderate uncertainty avoidance culture in their firm. On the basis of available literature, they conceptualized the study propositions, which require experimental verification at a later stage.

Doherty, Champion, & Wang (2010) conducted an investigative study to understand the impact of IT on organizational structure. Exploring the effect on the structural design by use of ERP in an organization along with specific strategic orientation is studied through a questionnaire in the manufacturing sector in China. To know the impact up on ERP implementation follow up interviews were also conducted. It is learned that organization with ERP framework the structure and deployment with in organizations totally depends on it. But it is the responsibility of Managers to take care of changes due to this IT intervention and should act proactively. Even though IT in general has impact on organization, but this study specifically deals with ERP implementation and its effect on structure in the organization.
Andersen, & Jonsson (2006) reports there exists a relationship between organization structure and its effectiveness and they often see new organizational design as the answer to many problems. A study of 320 companies proved that decentralization, slightly affected the way in which organizations function. Functional variables had a negligible impact on profitability. When functioning is considered as a mediating factor no direct impact between structure and effectiveness is inferred, but a relationship between structure, function and effectiveness. To improve effectiveness, reorganizing is most likely not the first alternative to consider.

Carzo, Jr, & Yanouzas (1969) in an experimental research on tall and flat organization structures examined the relation with group performance. There was no considerable difference in time taken to complete decisions between tall and flat organization structures. In tall organizations the time is taken to pass through several levels of structure, but in flat organizations it was mainly consumed to resolve conflicts. It was noticed that tall organization generate more revenue and performance profits more compared the flat organizations.

Prakash, & Gupta (2008) explore the relationship between organization structure related factors like vertical and horizontal complexity; centralization; formalization; concentration of authority; and participation in decision making to the perceived innovation in the manufacturing industry sector of India. Innovation measured by perceptual variable is namely as perceived innovation. Data collected from 250 employees of four manufacturing companies in India. Two belongs to pharmaceutical sector and the other two from the heavy engineering sector. A significant relationship was found between horizontal complexity and formalization with perceived innovation. Participation in decision making also had a positive relation with perceived innovation. A
negative and significant relationship exists between centralization and perceived innovation.

Munster, & Staal (2012) reports that in multi-tiered organizations, employees can engage in unhealthy rent-seeking activities both inside and between the divisions of the organization. A multi-tiered organizational structure can induce efficiency gains by reducing rent-seeking. In a study with production versus internal and external rent seeking it is found that rent seeking is either internal or external, but not both. Our findings constitute a new efficiency rationale for multi-tiered organizations with less rent-seeking activities.

Sakalas, & Venskus (2007) learned the organizations of unconventional nature whose structure, strategy and other organizational features are continuously changing and flexible and such organization will be constantly learning. It is imperative that such organizations would carry employees who are motivated and working for self realization. Also enterprise must guarantee suitable communication. Learning in individual, group and organizational level is the purpose of the research of many scientists (Wiegand, Senge, Nanoka, Levit, March et al (see Al-Laham, 2003)).

Barney J.B., 1986; Sackmann S., 1992 studied individual and organizational culture in an enterprise, where some special technological process creates some special structure, in consideration to labour functional division and specialization. This includes both production or service processes and sometimes hard factors or structures often have conflicts with learning/changing organization. Mintzberg H.(1976, 1983) paid attention to their theoretical and practical aspects, organizational structures were also investigated by Lithuanian authors such as Seilius A., (1988) et al. This work
discusses the development possibilities of organizational structures with the needs of the quickly changing learning organization.

Hajkrova (2010) describes the effect of implementation of information system in to the structure of a company. Basic philosophy of return on Investment in short period is considered as the basic need of organization while considering the IT system. Information system that is proposed will a part of company process and structure and proper method and quality of company processes is adopted for increasing of company performance.

Rant, & Rozman (2008) explains that dynamic organizational fit Explained by variables such as positive effect of industry (IEC), the implementation of organic organization (OOA), macro environmental change (MEC) and mechanical network changes (MNA) which further have a positive relation on efficiency and effectiveness. Research using data for 236 Slovenian firms employing more than 50 employees, came out with result that there is only IEC is having direct positive relation only on MNA and MEC has a direct relation only on OOA. Efficiency has a direct relation on effectiveness. For instance the macro environment is an important determinant of organizational structure adaptations that the industry environment while network structure adaptations depend more on industry related factors.

Hickson, Pugh, & Pheysey studied the effect organizational technology related to operations, knowledge and materials on the structure of the organization. In a study of several manufacturing organizations in the English midlands, the relationship with technology and structure not supported. But smaller organizations technology is affecting its structure whereas bigger organization it is not. This explanation, it is suggested, offers a synthesis for the long-
standing divergence in organization theory between statements by classical management writers of management principles irrespective of technology, and the stress by behavioural scientists on the relevance of technology.

Inkson, Pugh, & Hickson deliberate the reliability and validity of short forms for capturing four previously established proportions of organizations: the first two are contextual—technology and dependence—and other two are structural—structuring of activities and concentration of authority—based on information obtained from the chief executive in an interview for about one hour. A replication study was carried out using the abbreviated measures on a sample of 40 firms in the English Midlands and found that the relationships previously established between context and structure. Structuring of activities was found to be basically associated to organization size and to a smaller extent to technology; concentration of authority has found to be related to reliance. This study with the measures on 14 organizations after a period of four to five years generally supported, the hypothesis that forms of workflow bureaucracy show a inclination over time in the direction of increased structuring of activities coupled with less concentration of authority.

Drago (1997) reports that, the relationship between organizational structure and strategic planning has been discussed by numerous authors. However empirical studies of this relationship remain scarce, this article examines the interrelationship between strategic plan intensity and organizational structure factors to provide additional insights into this important relationship. The study is divided into two parts. First a factor analysis is performed on numerous structural variables to identify factors or set of closely associated variables. The predictive ability of these factors in determining emphasis placed on various direction setting tools commonly used in forming strategic plans is also examined.
Offereins, & Fruytier (2006) study on ten most innovative MNC’s in Netherlands, examines national culture as an explanatory variable in the convergence versus divergence debate of R&D organization. It attempts to find out the effect of globalisation to R&D process are structured at group level. While the results are converging, trend towards a universal structure under influence of a predominately Anglo Saxon based culture, where as significant difference under the influence of domestic culture. It builds on organizational design in R&D (chiesa 1996, 2001; Donaldson 2001; De sitter 1998; Tidd et al.2001) and includes the theoretical framework, completed by contributions to the convergence- divergence debate (Ferner 1997; Harzing/Sorge 2003).

Becker, & Baloff (1969) analysed the job characteristics and group problem solving behavior, a division of labour form of organization was hypothesised to be superior in performance to hierarchical forms in a business situation. The interaction between organization structure and rates of improvement in performance was found and was greatest among groups showing a low level of starting performance. The problem solving ability is discussed in connection with task requirements and the appropriate organizational behavior and to various group characteristics.

Child F (2010) examined size as a strong variable related to of organization structure as per data from a British model of business organizations, supplemented by findings from British labour unions, engineering firms, and the Aston sample of varied work organizations. Where possible, comparison is also made with the results of an American study. While the outlines of formal organization structures are predictable with a high degree of confidence from knowledge of organization size, a evaluation of size-structure regressions across different industries suggests that other variables must also be taken into account. A solution, satisfying both theoretically and statistically, emerges
when intricacy is distinguished from other aspects of structure which more directly comprise the framework of bureaucratic control—namely, the degree of formalization and decentralization. It is then found that while size, with technology and environmental variables, predicts complication; the degree of complexity itself has a more direct association with formalization than does size. Size, however, remains the major predictor of decentralization. It is concluded that, in the organizations studied, complexity cannot be satisfactorily predicted or fully understood without reference to the economics of scale, but that it is neither theoretically convincing nor statistically demonstrable that size in itself is the major determinant of formalization.

Peter, & Ronayne (2004) reports that the growing involvement of small and medium sized firms in international market is likely to create tension between the need to formalize organizational structure as the volume and complexity of information flow increases and the need to maintain the entrepreneurial thrust of organization that ensures flexibility and responsiveness to market changes. Analysis of organizational design and export strategy process suggested that firms fall into three distinct groups. The firms in each group gather and utilize firm and environmental information in distinct ways and display varying degree of proximity to their markets. These findings suggest that responses to the need to maintain entrepreneurial thrust vary across the sample firms.

Leifer, & Huber (1977) reports the effect structure due to perceived environmental uncertainty (PEU). Boundary spanning activity will take care of the environmental conditions and decision makers will be able to act on the organizational structure accordingly. Three hypotheses examining dealings between PEU, organization structure, and boundary-spanning activity were investigated. In a field study comprising 12 work units (182 people) working in a health and welfare organization, positive relations were found between all
three variables. Partial relations indicated that PEU does not persuade the relationship of boundary spanning to structure but structure reduces the relationship of PEU to boundary spanning to zero, and boundary straddling reduces the relationship between structure and PEU to zero. Thus, not only is the idea of boundary spanning as a principal variable supported, but results suggest that causality in the relationship between structure and PEU may be from structure to PEU rather than present contingency notions of PEU affecting structure.

Goswami, & Goswami (2010) The study analyses the effect of organization structure to marketing facilitation. Exploratory and descriptive Survey method conducted through interview with employees of the company. Four constructs for organization structure is used such as effective communication, speed / responsiveness to the customers, effective coordination and empowerment of employees. Seven factors of marketing mix is captured through product, price, promotion, place, people, physical evidence, and process. Convenience and Judgemental sampling has been used in this survey. There exists a relationship between the four components of organisation structure and marketing mix as inferred from the study. This study is limited to only three organisations and cannot be generalised. The result of this study would facilitate understanding of the components of the organisation structure that is having greater impact on marketing components. This study tests the part played by organisation structure in facilitating marketing in case of three organisations in the FMCG, Life insurance and Banking sectors in Guwahati city (Assam, India).

Hage, & Aiken investigates the relation between technology, specifically in the routine of work, and the social structure and goals of health and welfare organizations. Hypotheses describing four aspects of social structure and two aspects of organizational goals with the amount of routine work are tested with
data from sixteen social welfare and health organizations located in a Midwestern metropolis. The social structure of organizations with more usual work are found to be further centralized, more formalized, and to have less professionally trained staffs, but no relationship with stratification is noticed. Organizations with routine work are further found to look for attention to goals of efficiency and the number of clients served, not innovativeness, staff self-confidence, or quality of client services.

Carzo, reports on experimental research in three types of organization structures- tight, Loose (written) and Loose (verbal) and analyses the effect on decision making for complex problems in each type. Also the group performances in all these three types of organizations were studied. The evidence indicates that organizations with different structures will reach the same level of performance, but for some difficulty at the start.

Pleshko (2006) The concept put forward by Miles and Snow (1978) Regarding the strategic orientation of a firm is analysed by the researcher in this study. Strategic orientation will have Prospector, defender and analyser approaches and its relation with profitability and perceived market share are analysed with respect to the financial services firms. It is found that prospectors are having highly structured organization, whereas the other two are having less or unstructured organizations. Most of the firms are following mixed structural forms. The study says that strategic orientation has strong relation to perceived market share, but not to profitability. Also it is clear that structural forms have influence on profitability as less structured organizations are more profitable than either the highly structured or mixed structure ones. It is inferred that structure of the organisation is more related to profitability, while strategy is more relevant to market share.
Farahmand, (2010) study, on active management process, by which the accurate anticipation of environmental changes and enhanced readiness, to face internal & competitive demands are revealed. In active management one of the main objectives is to align the 7S factors such as Structure, strategy, Style, skill, super ordinate goals and staff to optimize the outcome. Organizational change is the method by which companies modify their strategy and structure to improve performance. When it was examined with 6 industrial units it found that most of the people will act as balancer or supporting place in the structure. It is clearly noticed that performance value increase at other companies that we could perform of model more than about 70 percent, the positive change about performance value will be possible.

Hua, & Ping (2007) revels that the private construction enterprise plays an important role in Chinese construction market and grows gradually under the special policy conditions of China. This paper firstly studies the development stages of the private construction enterprises, indicates the characters of each stage, then analyses the necessity of the organization structure reform specifically within the developing private construction enterprises, from the perspectives of organization, transaction cost analysis and the needs of industry development, finally, brings forward some suggestions of the essential reform methods to the private construction enterprises development.

Stanfield (1976) identifies the problem of confusion about the relationship between technology and structure is discussed. Students of complex organizations as socio technical systems tend to generalize their findings to variables they have not measured and to not be explicit about their methods of classifying variables. A more conservative and systematic approach to theorizing is suggested.
Pugh, Hickson, Hinings & Turner insist on seven primary constructs of an organization such as origin, control, size, technology, charter, dependence and location and found to be relevant to organizational structure were examined. These seven independent variables used for regression analysis over a data collected on 46 sample organizations in English Midlands yields a result that these variables are showing strong relation. The framework of related and structural variables is seen as having possible process related studies on a more rigorous comparative basis than the earlier studies.

Holtzhausen (2002) research on the effects of organizational structure on the public relations function focuses on the study of structural changes on internal communication functions in a large South African organization. It is confirmed of a relation between public relations strategy and organizational structure.

Pecotich, Karanović, & Renko (2007) reports the original philosophical basis of marketing described as the “marketing concept” or “marketing orientation” (MO) has been based on the principle that the best way for a business to achieve high performance (profit) is through satisfying consumer needs (customer/market orientation) and the emphasis on an integrated marketing strategy. (e.g., Bartels 1976; Canning 1988; Hunt 1976a; Hunt 1976b; Kotler 2002; McGee and Spiro 1988; Narver and Slater 1990; Shapiro 1988; Webster 1988). This value based directive, first indirectly mentioned by Shaw (1929), but more directly stated by the General Electric Corporation 1952) and Mcttrick (1957), has became an integral part of almost all marketing management texts as well as an essential precept forming the ideological basis of marketing education. Although the philosophy has been subject to empirical evaluation and there exists some evidence in support, it is, nonetheless, not clear that the prescription always leads to beneficial outcomes (Dunn, Norburn, and Birley 1994; Ellis 2005; Hooley et al. 2003; Jaworski and Kohli 1993;
Kohli and Jaworski 1990; Narver and Slater 1990). The conceptual structure is poorly specified and imprecise for uncritical acceptance and implementation. For example, the precept of the pursuit of “consumer need satisfaction” breaks down with deleterious, perhaps illegal products such as drugs. Granted this situation, further conceptual and empirical research becomes of imperative importance particularly for developing nations, which are, in some cases, uncritically implementing western marketing practices. It is our purpose to contribute to this endeavour by providing exploratory evidence concerning the effects of executive MO, organizational structure, size and age on performance in the developing economy of Croatia.

Geeraerts (1984) explains that the relationship between the size of an organization and its structure is modified by the status of the management of the firm. These findings may explain the erratic inter sample behavior of correlations between size and structure. It is also argued that they point to the possible existence of differences in the socialization patterns of managers.

Altinay, & Altinay (2004) research undertaken into the effect of organizational structure on entrepreneurial orientation and growth performance. Findings propose that the concern about protecting and developing internationally recognized brands profitability caused the organization to be centralized. The paper therefore concludes that organizations whose growth performance is highly dependent on having market based organizational members in different host country environments need to structure differently and bring about a new way of thinking to the management. Meyer attempts to connect the formal structure of bureaucratic organizations to decision-making processes, and in particular to centralization or decentralization of authority. Interview data were obtained from 254 city, county, and state departments of finance. These data demonstrate that, controlling for an organization's size, decision-making
authority is more highly centralized as the number of subunits in an organization increases; but as the number of levels of supervision grows, there is greater decentralization and at the same time propagation of rules that specify criteria to guide decisions.

Dobni and Luffman (2009) analyses a relation between market orientation and strategy implementation of an organization. Collective employee behaviour is considered as market orientation and how an organization positions its strategy so that the organization interacts with its environment and adjusts to the market conditions. The connection between market orientation, strategy implementation, and performance is strong across environmental contexts. This study endorses the view that organization shall choose a market oriented strategy to maximize the profit. By considering market orientation and strategy profiles in relative to performance in a holistic co-alignment perspective, matching to competitive contexts characterized by varying degrees of market instability and competitive strength.

Lenz (1980) reports field study of savings and loan associations and it establishes that environment, structure and strategy of high performing organization differ considerably with low performing ones. Also it is found that mangers of high performing organizations have high morale compared to others such as inter firm rivalries etc.

Hult, Cavusgil, Deligonul, Kiyak and Lagerstrom (2006) compared with other organizational factors such as leadership, structure, culture, and processes, relatively negligible attention was given to the effect of strategy on organizational performance, especially in the universal context. Rapid globalization of markets, along with ever-increasing active demands on the
marketing organization necessitates this study, which examines the role of strategy and other organizational factors on the performance of internationally focused marketing organizations with HO in Norway, Sweden, and the United States. The general findings conclude that “(1) the constructs of leadership, strategy, and culture precede the globally focused marketing organization’s structure; (2) strategy precedes structure; and (3) organizational structure and processes influence marketing and financial performance.” Many relationships appear to be steady across countries, and some are exclusively tied to the home-country markets.

Cousins and Lawson (2007) examines though an SEM using 142 samples from manufacturing companies in UK to study buyer–supplier relations in respect of supply sourcing strategies and also to know the correlation among relationship characteristics and organizational performance. Critical and leverage sourcing strategies are investigated, which influence the approach to oversee the buyer-supplier relationship. The inference of the study is that a critical sourcing strategy demands mutual supplier relationships to achieve higher business outputs, while leverage sourcing strategies have an impact on these same performance outputs. Sourcing strategies are to be aligned properly, to have strong buyer supplier relationship, thereby to achieve good performance.

Enticott and Walker (2008) present a relation between sustainable management and organizational performance in respect of public utilities. Prior studies from private firms about the relation between performance and management even takes social responsibility carried out would be a payback across number of dimensions. But UK self Govt not considering sustainability in other dimensions and hence it required to have a sustainable management in public agencies and the measure of overall organizational performance.
Behn (2008) reports that performance strategies can be formulated by an organization by themselves to get better results and such strategy implemented by the New York City Police Department namely “Comp-Stat” to reduce crime. The City of Baltimore has also prepared a similar one namely Citistat expecting better results. The leaders of organizations shall make strategies in consideration of the purpose, data used to analyse the performance, team to analyse data, discussion meetings on performance, capacity of organization to implement the strategy, mechanism for follow up and adapt the features for improving the strategy.

Cherian, Crooker, Knight, McPhaul and Manion (2010) research on global organizations explores the relation between their strategy in finding out new markets and products to become sustainable and corresponding organizational performance. This study is in the background that rising economies bring in tremendous potential for aspiring organisations to expand and achieve globally, but organisations stay different on their entrepreneurial tendencies to penetrate new markets and to introduce new products. Also it is assumed that organisations are inconsistent in their strategies in formulating development mission and their implementation. Three market strategies such as prospectors, Defenders and Analysers are followed by various organizations and their success rate also may be different. Prospectors are said to be proactive and defenders usually look for some niche/conservative segments. Analysers rather are reactive in nature. It is seen that growth oriented development programs are regularly organized in a firm follows prospector strategy.

Melton, Walker and Walker (2010) reports the idea that management matters in public organizations are commonly expressed throughout the public management literature. Scholars, however, have failed to address the question of whether minority managers manage differently. The extant literature
suggests that minority managers face several challenges that their white counterparts do not encounter. Given that previous work has documented potential for varied organizational experiences, we investigate two related research questions. First, are the strategies of minority and non-minority managers similar? In other words, does race translate into specific managerial strategies? Second, how does the potentiality of distinct managerial experiences and behaviors affect organizational performance? Here, we unpack how the characteristics of the manager impact the performance of the organization – that is, whether organizations fare differently based on the race of the manager. By incorporating Moore’s (1995) distinctions among managing upward, downward, and outward, we address a gap in the public management literature that neglects the potential effects of race and ethnicity.

Modi and Mishra (2010) apply Narver and Slater’s (1990) conceptualisation of market orientation to non-profit organisations. The research intends to study the relation between market orientation and performance of Non profit organizations in the context of a developing country. 211 Indian nonprofits were surveyed and received 102 usable responses, data analysed and tested. The results show a positive relation between nonprofits' market orientation and their performance in the background of a developing country. Market-oriented non-profits were found to be more effective in achieving their organisational mission, beneficiary satisfaction, and peer status than those that were less market oriented.

Slater, Olson and Finnegan (2011) formulated and tested a model in which overall organizational performance affected by how the marketing organization’s cultural orientation. The cultural orientation of an organization is known by the factors like market, adhocracy, or clan or hierarchy and complimentary business strategies are Prospector, Low-Cost Defender,
Analyser, Differentiated Defender. Responses from a part of senior marketing managers offer partial support for the model, but it is evolved that high performing business of one strategy will have a different cultural orientation. The study shows that each of the cultural orientation may play an important role in performance.

Jean-Paul and Shih (2011) report on research conducted in Taiwan ICDF trying to find out relation between knowledge Management strategies and its enablers, then KM enablers to Organizational performance, then organizational skills and performance.. 122 responses collected through questionnaires and analysed. The study indicates KM enablers are strongly influenced by KM strategies and KM enablers are positively related to organizational performance also. T shaped skills are not directly influencing the performance and hence it is recommended to NPOs that to pay attention their KM strategies to improve their organizational performance.

Diaconu (2011) argues that there exists a relationship between working satisfaction, marketing capabilities and the performing services organisation. The aspects referring to professional satisfaction notion, motivation, motivational persistence, marketing capabilities, TQM, Competence are used as variables used. The paper is a theoretical review that highlights the most recent news referring to a fresh type of organisational culture in which its members perform as a result of the shaped conditions (the Z Theory proposed by W Ouchi in 1981). This idea of the organisational potential also results from the content of a new research that explains the fact that the organisation can perform. The conclusion is that the value system that each service provides to be unique and custom for obtaining profit on a long term; and is mainly based on the service culture, customer satisfaction and the contact staff.
Nzuve and Omolo (2012) report the relationship between the practices of learning organization with organizational performance. The study using descriptive survey was conducted in Kenyan commercial banks. Primary data was collected using a ordered questionnaire while secondary data about organizational performance was taken from the banking survey 2009. The study established that following practices, adopted by most organizations: development of information systems installed to inform and empower, learning approach to strategy development, formative accounting control, participative policy making, supportive leadership and flexibility of reward. The practices least cared were as follows enabling structures, and boundary workers as environmental scanners and creating a learning climate. There is an inverse relationship between the practice of the learning organization and organizational performance, as it was inferred from study. Hence further study is needed to know other factors affecting organizational performance.

Schwepker. Jr and Good (2012) reports Despite a growing strategic, operational, and research spotlight on relational building and retention in recent years, practitioners must balance this vision with commonly critical selling practices and needs (i.e., obtain sales quota while building and retaining customer relationships). In such an environment, this paper proposes that marketers can prosper if they more fully understand the connections between sales quotas and other important organizational issues (i.e., trust in the organization, customer-oriented selling, and sales performance). The significance of sales quotas as a directing force has been noted by researchers and practitioners for some time. Yet beyond their obvious influence (e.g., as sales goals), little is understood as to what extent these frequently utilized performance objectives connect and impact other critical organizational issues within the selling group. Using a sample of 345 business-to-business salespeople, this study explores how the application of sales quotas have far-
reaching organizational implications, beyond goal setting and reward mechanisms, to include issues of organizational trust, customer-oriented selling, and sales performance. To explore these connections, a model grounded in both sales force control theory and goal-setting theory is developed and then tested using structural equation modelling. The results suggest that perceptions of quota difficulty are negatively related to salespeople’s trust in the organization and their sales performance, and trust in the organization positively affects customer-oriented selling, which positively affects sales performance. Detailed managerial implications and research opportunities offered by the findings are presented.

Guidice and Mero (2012) in an attempt to examine whether sales performance is related to managerial ratings and situational performance, authors studied 167 salespeople working within a hybrid control system where multiple goals are valued. Results showed that the association between sales performance and ratings of interpersonal facilitation was curvilinear and supported by political skill, whereas sales performance and ratings of task performance and job dedication were positively related.

Sharabati and Nour (2013) study is to investigate the influence of Intellectual Property Rights (IPRs) on Jordanian Pharmaceutical Manufacturing (JPM) Organizations’ Business Performance (BP). Realistic data were used in the experimental analysis collected from 126 managers out of 250 managers of the above organizations, by way of a questionnaire. Statistical methods such as descriptive statistics, t-test, ANOVA test, correlation, multiple regressions, and stepwise regressions were used for analysis. The results of the study showed a positive significant relationship between IPRs and business performance. IPRs can be considered as wealth of the organization and hence it can be considered while formulating the business strategy.
Al and McLellan (2013) studied the relation between variety of management accounting practices and strategy that organizations follow and organizational performance. Hypothesis for the study was as follows: “The more that the management accounting practices adopted by an organization are aligned with tactical objectives of that organization, the greater the business performance.” 215 manufacturing companies are studied through data collected through questionnaire to capture management accounting practices, strategic priorities and Organizational performance. The study has revealed that mutually aligned management accounting practices and strategy employed fits, and then a positive relation exists with operational performance of organization. Prior research studies (Govindarajan, 1988; Kathuria and Porth 2003 and Jermias and Gani, 2004) have argued that the fit between management accounting practices and strategic priorities will have a positive relationship on performance. This is supported by the results of this research also. From industry to industry the management accounting practices can be same, but strategy may not be same. Hence the performance also will vary accordingly. Hence strategic priorities of the organization will have direct impact on the performance.

Mia and Bangchokdee (2012) examine the role of managerial use Management Information System like that of MAS information and its relationship with organizations’ competitive strategy thereby the performance. 108 General Managers (GMs) from several manufacturing organizations participated in the survey the results shows positive relationship with organizations’ financial performance with managerial use of MAS information system. Hence the use of the MAS information positively influence the organization’s competitive strategy thereby its financial performance.

Markiewicz (2013) reports that one of important aspects of methodology followed in strategic Management and the development of views for the
implementation of strategy and instruments used are in the form of methods and techniques. Balanced Scorecard (BSC) was created as a result of implementing the project "Measuring performance in the Organization of the future" of 1990, by a team under the supervision of David Norton (Kaplan, Norton 2002). (Kaplan, Norton 2001) created Strategy map enables illustration of cause and effect relationship between processes in all perspectives and performance indicators for the organization. The purpose of the study is to present systematic conditions for using strategy maps in implementation process of strategy in organizations of different type.

Palomino, Medina and Arellano (2013) in a descriptive research, studies the relation between lean business strategies and organizational performance. Cluster analysis was used to classify organizations demonstrating different behaviour of implementation of lean manufacturing. The results corroborate that the emphasis of cost and volume flexibility in manufacturing considerably differs in the lean organizations than the non lean organizations. The study is not generalisable since the cross sectional data only used for study.

Wade & Parent (2002) states the main purpose of this study is to understand the mix of organizational and technical skills demanded of Webmasters, and the degree and how those skills influence performance in job. The first part of study is to mix of skills demanded of Webmasters by employers and Second part is a survey of 232 Webmasters to test the relationships between those skills and job performance. The job-content analysis brings the fact that employers seek technical skills over organizational skills. But the survey result indicates that Webmasters regard for organizational skills as highly important in performing their jobs. Though the deficiency in both the skills leads to poor performance, it is seen that organization skill is more predominant. For researchers, the establishment of an observed link between job skills and job
performance is open to further research and the organizations can give more importance to organizational skill rather than technical skill to ensure performance.

Pettijohn, Pettijohn, & Taylor (2007) explore the relation between specific sales skills and behaviors and sales performance. It was also tried to find their correlation with customer orientation, organizational commitment, job satisfaction and lower levels of turnover intentions. The measure of sales skill resulted in creation of two scales one namely conventional sales skill and the second consulting- oriented sales skill. The results and conclusions support for that skill/behavior development and assessment are worthy pursuits for sales managers and their organizations’ performance.

Kilcoyne & Redmann (2006) reports purpose of this study is to identify the skills needed to include as a part of curriculum of the associate degree for office information systems. The background is that Curriculum planners and educators need the state of the art information on workplace skills and employment trends to help the graduates to get placed rightfully. The researchers take in to consideration the skills needed by administrative support workers, under the International Association of Administrative Professionals (IAAP) in Louisiana, Mississippi, and East Texas. In survey about 128 skills were identified as important and mostly software packages by Microsoft. The correlation results showed negative and such model is not supported by this study.

Jawahar, Meurs, Ferris & Hochwarter (2008) states that the Task and contextual performance are distinct and critical components for ensuring the job performance. Study 1, as hypothesized, we found self-efficacy is the one which
is more strongly related to task than to contextual performance, and political skill is more strongly related to contextual than to task performance. These results were usefully replicated (Lykken, 1968) in Study 2 provides strong support for the validity of the hypothesized and obtained empirical results.

Verbeke, Belschak, Bakker & Dietz (2008) to investigate how a combination of general mental ability (GMA) and particular skills and capabilities (social competence and thinking styles) related to sales goals maximisation. When shared with high social competence, better GMA leads to the maximum sales performance and vice versa. In addition, the authors find relations between GMA and judicial thinking style.

Cornell (2009) research looks for the importance and relation of serendipity and skill to the success in investment. Skill is always persisting where as the luck may not be the same in every year. The question that how much we can assess the performance related to skill as the performance of an investment manager is also related to serendipity, which is not consistent also. Hence portfolio managers not only work on their investment skills, but also expect the instability of asset prices, that the relative performance of managers etc..

Miizio and Fisherhi (2009) a preliminary study by the authors, the Soft Skill Quantification (SSQ) was evaluated accurately to the high performers. The SSQ model has demonstrated the ability to distinguish between performance levels. Out of seven emotional intelligence metrics identified only few were having correspondence with very high performance.
Basir, Ahmad, Kitchen (2010) states that the effect of sales skills dimensions such as interpersonal skills, technical skills, salesmanship skill and marketing skills on salesperson performance in Telekom Malaysia (TM) Berhad, was studied. 114 salespersons in the company offered data, and it is found that special effects of interpersonal skills really influenced salesperson performance. However, unexpectedly, the findings also exposed that other three skills are not significantly influencing the salesperson performance.

Tucker, Pleban & Gunther (2010) posit that adaptability is a significant contributor of performance and that it mediates the effects of distal predictors on performance. As limited experimental evidence supports these associations, the present research investigates whether adaptive skill mediated the impact on values on performance for leaders in military. We establish that adaptive skill was a separate construct which exclusively contributed to on the whole performance. Further, we found that adaptive skill completely mediated the effects of values on technical-administrative behaviors and partly mediated the impact on values of contextual performance and leader behaviors.

Haslam, Pepin, Bourbonnais & Grignone (2010) research on 20 adults with schizophrenia to study the relation of Assessment of Motor and Process Skills (AMPS) to the job performance. Each participant has undertaken AMPS, +/-syndrome scale, worker role interview and Addiction severity index. To collect data related to their performance, drug use, alcohol use, symptoms and other psychological factors. Analysis to bring out correlation between the level of employment and the process skills scale are as per AMPS. For this class of people it is seen that process of job execution also matters in addition to the basic cognitive functions. Also the worker roles and individual causation are also significant in their work performance outcomes.
Hsu, Kalesnik & Myers (2010) propose a generalised model for attributing performance that degenerate the allocation effect of alpha type managers, both in static and dynamic factor exposures. It concludes that the Classical performance attribution methodology do not directly assess managers’ energetic allocation skill in the factor domain.

Adams (2010) research on learning strategies and its relation with effectiveness and work performance are about the class room approach and e-learning approach. It is also trying to find a balance between these learning strategies in order to optimise the cost and time for completing a course. It is also looking whether the work performance can be improved through just in time learning practices through e-learning. The research also proposed a four tier mixed learning model, each tier may be used under different implementation strategies. However by creating “learning accountability loops” integrated with work and practice, can yield the benefits of continuous learning.

Meurs, Perrewé & Ferris (2011) reports that Hogan’s (e.g., R. Hogan & Shelton, 1998) socio-analytic perception on performance forecast from personality examines whether personality factors create greater effects on job performance when interactively pooled with measures of social effectiveness. This study hypothesized that the effect of HEXACO personality facet of sincerity and task performance is positively related to Political skill and it was found significant also. The results show that the person with high networking ability will have high political skill which in turn will show high performance.

Blickle, Ferris, Munyon, Momm, Zettler, Schneider, & Buckley(2011) insist that the Political skill is a social effectiveness variable with a capacity to predict work performance. There were some ambiguity regarding the self
assessed political data and hence author has collected data on political skill and job performance related data from three companies. Researcher has carried out analysis using both longitudinal and cross sectional designs of the hypotheses that employee political skill, measured from the viewpoint of employees’ assessor “A. will positively predict job performance rated by assessor B (i.e. Hypothesis 1a), and vice versa, that employee political skill measured by assessor B will predict job performance ratings measured by assessor A (i.e. Hypothesis 1b).”

Shi, Chen, Zhou (2011) reveals that this research was to examine the mediating roles of political skill dimensions. It includes networking ability, social astuteness, interpersonal influence and apparent sincerity as a part of employees’ personality and their performance and altruism. Structural equation modelling was used to look at the mediation model based on data gathered from employees working for a large insurance company in China (N = 198). Results suggested that networking ability, social astuteness and interpersonal influence related positively to in-role performance. Our findings may also help in developing employees’ political skill to improve the job performance.

Grugulis & StoyanovaIt (2011) assumes that there is a relation between skill and performance. Skill may contribute to performance on the job floor but the performance of the organization as a whole is not the same as that of the shop-floor. While soft skills are hard to assess and judgments can be contaminated by prejudice.

Kernan, Lynch & Sheahan (2010) outline’s a method for improving the in general performance of small to medium sized enterprises (SMEs) by analysing employee capabilities through modelling. We firstly examine key performance
indicators (KPIs) of the SME in it’s as-is state. The primary KPIs identified in SMEs are the resource constraint metrics (RCMs) and customer misery index (CMI). The RCMs help to understand the skill that is the highest impact to the overall system constraints. The CMI is a measure of customer need satisfaction. It was evident from the experimental and simulation study that more the KPI more will be the customer satisfaction resulting in small CMI. Thus the research could identify the skills pertaining to SMEs for improving the CMI level and to improve the overall organizational performance. Necessary training can be imparted to employees to improve KPIs.

Jonker, Gemser & Visscher (2011) reports that achievement in sport and school is correlated to self-regulation. Sports experts are high academic achievers usually. We examined the function of 6 self-regulatory skills in the sport and academic performances of best youth athletes (12-16 years) and compared their scores with age-matched controls in 2 academic secondary school systems (pre-university vs. pre-vocational). Pre-university students outscored prevocational students on 5 self-regulatory skills in the organized group while 2 skills were considerable in an athletes’ population. When relating elite athletes to controls within each academic system, 3 self-regulatory skills were noteworthy. Moreover, prevocational athletes performed better pre-university controls on 1 skill. These results expand theories of transfer by suggesting that self-regulation may help athletes to come together in sport career along with education.

Olusola (2011) reports that as a part of Millennium Development Goals as adopted by the United Nations Millennium Summit of 2000. Poverty eradication in Nigeria was one of the set goals. It was decided to promote small entrepreneurships which the owner can operate self. On analysing the performance of small business units it is understood that several skills are
required even for running a small business, one of which is the accounting skill. The researcher is trying relating the business failures in Nigeria to the accounting skills to the performance for the sustainability of small businesses in Nigeria. Accounting skill was found to be contributing to entrepreneurial performance and as such, entrepreneurs are advised to embark on competence building in accounting skill in the area of both financial management and record keeping while the government formulate regulation that financial statement for performance monitoring is mandatory for business owners.

Green (2012) investigates the development of job skill allocation using task data derived from the U.K. Skills Surveys of 1997, 2001, and 2006, and the 1992 Employment Survey in Britain. He determines the level to which employee involvement in the workplace and computer technologies promote the utilization of higher order cognitive and interactive skills. He understands that literacy, self-planning skills and other communication tasks have grown especially fast. Numerical and problem-solving abilities have also happened to be more important, but recurring physical skills have largely remained unchanged. He finds that employee participation and computer technologies benefit the use of greater common skills but substitute for recurring physical tasks. However, the categorization of all tasks as either routine or non-routine is found to be difficult. The author infers a strong relationship between the rising use of academic skills and the education level necessary for entry into the labour market.

Troth, Jordan, Lawrence & Tse (2011) reports the research regarding the influence of emotions on teamwork. The team task performance and communication within team and how the team members use the same.. Individual level the emotional skills not much related to performance but team level it is significant as far as team task performance is concerned.. At the cross
level, team-level emotional skills predicted individual-level communication performance. To emphasize the importance of different team emotional skills in shaping both team performance and individual team member performance.

Kovács & Tatham (2010) raise the problem of logistics skills is important for management and career development. Existing studies of logistics skills have not yet been tested or has their consequence on logistics performance been studied. This study fills this space by testing the T-shaped model of logistics skills in the wake of logistics performance. Special consideration is given to the respondent group of compassionate logisticians. The gendered nature of these skills reveals the consequence of some male skills that can create an entry barrier to women in logistics.

Griffin, MacKewn, Moser & Vuren (2013) describes the conducted at a public state-university in the mid-south, USA, to examine various factors influencing student academic performance. The 10-scale Learning and Study Strategies Inventory (LASSI), as assessment device. This set of scales measures students’ receptivity to skills and strategies that supposedly enhance one’s ability to learn and productively perform in an academic setting. Results showed that the single influential learning and study skill promoting positive academic performance was level of internal motivation. The 8-scale Downing Self-Assessment Questionnaire used to measure individual aspects of motivation.. Along with motivation, the subscale measuring an outlook of life-long learning significantly predicted educational performance. The results of this study have implications on pedagogy and will help students to maximize their academic performance.
Terry & Ervin (2012) examines the factors of performance on the California Critical Thinking Skills Test (CCTST). The sample consists of 96 students in a regional institution situated in the South-western region of the United States. The experimental model employed controls for GPA, standardized test scores (SAT/ACT), gender, online courses, ethnic background, major, age and transfer students. Classification as a business major, grade point average, and aptitude measured via uniform test scores are the three model variables that are affirmative and statistically important. The only statistically important variable with a negative coefficient is the transfer variable, which reins for students transferring 18 or more hours from another university or community college. The results of study points that students completing 18 or more hours in the online atmosphere score approximately five percent lesser on the CCTST exam, although the end result is not statistically significant.

Jirawuttinunt (2012) states that; the aim in this study is to examine the relationships among salesperson effectiveness (sale planning focus, use of technical knowledge & skill, ability to adapt selling and customer-oriented selling) and business performance. Over and above, three antecedents such as sales experience, reward orientation and training & development orientation are also studied. 206 insurance company offices in Thailand are chosen for the study. The regression analysis indicates that three factors (ability to adapt selling, customer oriented selling and use of technical knowledge & skills) have significant influence on business performance. Sales experience and training & development affect salesperson practice effectiveness.

Al-Omari (2012) in his research trying to establish the relationship between IT enables management information systems and the performance of workers in the commercial banks of Aqaba-Jordan. Instrument used is a questionnaire to collect data from 92 employees of the bank. Two results came out from this
study. First one is that there lies a relationship with customer behaviour/characteristics and Management Information System (MIS). The second one would be related the utilization of MIS and its dependency with beneficiary’s attitudes, which of course related to gender and other demographic details such as qualification, experience, job level etc. In this case also strong positive relationship exists.

Mehrabi, Noorbakhash, Shoja, & Karim (2012) have studied the relation between customer orientation and sales orientation of sales personal to the sales performance in international market of Bilehsavar County. 200 sales people from Bilehsavar market are studied for sales performance through a questionnaire to capture the sales orientation, customer orientation and sales skill as an intermediate variable. The data collected were analysed and found that there is strong correlation between the above mentioned variables to overall sales performance. Selling skills as the intermediate variable affects sales performance in improving with customer orientation and sales orientation. Selling skills have the maximum impact among effective factors on performance.

Masoud (2013) aims to elucidate the impact of functional competencies on the organizational performance of the Jordanian pharmaceutical manufacturing companies, by using competencies framework (marketing competencies, information system competencies, research and development competencies, production competencies and human resources competencies). A field survey of 17 pharmaceutical companies in Jordan was conducted using structured questionnaires, data was gathered by sample consists of the Jordanian manufacturing companies' managers. Findings showed that there is a significant relation between the functional competencies on organizational performance, and explains (57.6%) of the variation in firm performance from the sample.
point view. It is also found that production competencies, marketing competencies, research and development competencies have the very significant impact on the organizational performance.

Jayashree (2012) Organizations, by definition, necessitate people to work jointly and communicate with each other in a style that is industrious, cooperative and satisfying. Progressive organizations thereby concentrate on developing good social skills among the employees which will considerably impact team performance and organizational climate. Individuals who are skilled to become conscious of their strengths and weaknesses would take effort for correcting those behaviours that would be harmful to the nature of work. A changed manner would then go on to get better inter-personal relations thereby forming cohesive groups in the organization, thereby to improve the organizational culture. This research aims to study and identify the aspects that have a say in the interpersonal relations and group unity of the management staff of the Automobile Industry in Chennai. Key findings found that selected attitudinal and behavioural factors as significant in deciding the group cohesion. The findings from this study would thus help both the individuals and the top management to enhance the social skills and correct those aspects that would hinder them.

Agwu & Emeti (2013) surveyed on skill-based pay system and employees’ performance in Dorman long engineering company limited Port-Harcourt. The research question addressed the level at which improved employees organizational commitment and broader job orientation is dependent on the functioning of skill-based pay system in Dorman long engineering company limited Port-Harcourt. Skill based pay system affects the psychological contract of employees and their attitude towards the organization and their job roles. The study uses the cross-sectional survey in generating the required
primary data. Using questionnaire administered on 348 randomly selected respondents from three categories of workers (50 supervisors, 150 foremen and 2,500 workmen). The result indicates that improved employee’s commitment and broader role orientation dependent on the implementation of skill-based pay system. It therefore recommended ensuring employees contribution in the design and administration of SBP system, which is an inculcation of group recognition and cohesiveness in the skill-based work environment.

Fohlke (2006) research on performance of sales person in relation to sales presentation skills investigates with data collected from among sales people and analysed using LISREL software. The variables for capturing sales person experience, sales persons’ training, adaptive selling skills etc were uses in a B to B market place. Salesperson skill using adaptive selling method is offering increased performance. Enlarging the skills in adaptive communication to improve sales performance, would be imperative for all sales mangers. Limitation of the study is that it is confined to B to B market only.

Walker (2012) case study, search for the relation between the interpersonal skill in work and classroom of business management associate with his own personal perceptions and views. The output variables under consideration are employee/manager relationships, organizational performance and effective leadership. The study points towards the importance of having inter-personal relationship in the curriculum of university under graduation. Universities can take up orientation programs for new faculty and students for improving the interpersonal skill, which will help in improving the productivity.

Hartog and Verburg (2004) emphasises the significance of people in an organization to enhance firm performance. This study establishes relation
among high performance work systems and firm performance. It is also then related to organisational culture. Core employees, managers and specialised professional staff of 175 organisations in Netherlands are interviewed to understand their perception about high performance work systems, employee development etc. Employee development, providing an overarching goal and strict selection procedures are considered to be the pillars of making a high performance work systems. It is revealed from the study that the variables such as size of the sector, controlling for the sector and age are closely related to various performance output variables such as perceived absenteeism, economic outcomes and beyond contract. It is also found relationship with organizational culture orientations in a positive manner.

Soltani, Meer and Williams (2004) suggest an approach in driving the performance appraisal in an organization and its conflict with Total Quality Management (TQM) precepts. Total quality environment puts heavy importance on systems-level requirements of performance management. In response to this deficiency, the author discusses the contributions of employees towards performance at system level. The results indicate that performance appraisal systems fail to meet TQ expectations in practice, also that they disagree with TQM assumptions about the relatively low importance of individual employees as a source of differentiation in organizational performance. Both systems-level characters and contributions from individual employees will have important role and thus gives an input to quality driven organizations, so that both employee and organization are benefited.

Jacobs (2004) reports that; the Soft Systems Methodology (SSM) advocated by Checkland and Scholes (1990) is capable of providing clarity in assessment of performance and change issues in an organization. It can be a supplementary aid to the strategic tools like Balance Score Card etc. English National Health
Service (NHS), has been utilising the innovative organizational change by their managers and thus the researcher will be able to clearly illustrate that SSM allow managers and others to address situations holistically, accommodation of different viewpoints as a tool for betterment.

Souchon, Cadogan, Procter and Dewsnap (2004) narrated that while marketing information use is often cited as a critical facet of decision-making and a key denominator of competitive firms, little empirical evidence currently exists on its relationship to organisational performance. The current study addresses this gap by examining the mediating role that responsiveness plays in the use-performance relationship. A structured questionnaire was administered to New Zealand manufacturers, and 253 useable mail responses were obtained. Measures were developed moderated hierarchical regression. The findings indicate the positive effect of the instrumental/conceptual use of information on responsiveness, albeit moderated by information overload. Inter-functional coordination was also found to play a critical role. Responsiveness was, in turn, found to be strongly related to organisational performance.

Iselin, Mia and Sands (2008) reports that The BSC is a strategic management system involving strategic objective setting and performance reporting in four perspectives: financial, internal business processes, customer and learning and growth. Kaplan and Norton (1996), the creators of the BSC, state that the performance reporting must be aligned with the strategic goals. The research objectives are to “(1) investigate if the strength of the alignment of the strategic goals and the performance reporting system is connected with organizational performance, (2) investigate the dimensions of multi-perspective performance reporting and organisational performance, and (3) study their relationship.” The results of this study shows a positive relation of performance reporting
system properly aligned with strategic goal is found with performance of the organization.

Lambert and Ouedraogo (2008) studies the impact of ISO 9001 process management systems and process performance. Following the research of Mukherjee et al. (1998); this identifies the organisational learning variables, and shows their relation with project performance, in Total Quality Management (TQM) context. This article investigates the case for French companies based on nine depth interviews and on a quantitative study of 85 industrial processes of ISO 9001 companies.

Mohamed and Hui (2009) reports that strategic performance measurement system (SPMS) design and organisational capabilities like market orientation, innovation, entrepreneurship, and organisational learning, are closely associated and it drives the organizational capabilities. The results from the data collected from top management of listed companies in Malaysia, found that overall SPMS design had a significant influence on organisational capabilities. The regression result for each aspect of SPMS design. It is found that non-financial had a positive and significant impact on all dimensions of capabilities, while financial measures only has got a significant relationship with organisational learning. The results strongly suggest that to improve organisational capabilities it is essential to adopt multi dimensional financial and non-financial measures.

Gong, Chang and Cheung (2010) reports a affirmative relationship among collective organizational citizenship behaviour (OCB) and organisational performance, comparatively small is known about the background of collective OCB. In this study collective social exchange approach to collective OCB is
used and hypothesis on that a high performance work system (HPWS) is positively related to combine OCB through collective affective commitment (AC). 454 firms in China offered data and the results support the hypothesis.

Evans (2010) represents the formal study of Baldrige Award feedback comments in attempting to better know the process of developing performance excellence maturity in organisations and the fundamental differences that characterise award recipients from non-recipients. The personal learning, managing for innovation, agility and systems perspective, are more important to driving successful change in organisations and achieving good levels of performance excellence.

Fitzgerald and Dadich (2009) reports that when work place environment changes the behaviour of employees may not be predictable and here researcher is attempting to find out the internal variables drive system to optimize the individual and team performance, so called the Instinctive Drives System. It discusses a model which maximizes the output from human capital, even uses the comparison with earlier tools. Paper actually innovate on organizational psychology and optimize individual and team performance.

Marrewijk (2010), in an attempt to develop a multi dimensional, multi management, multi stakeholder and multi level frame work based on based on a phase-wise development approach as described by Ken Wilber’s Four Quadrant Theory, Clare Graves’ Levels of Existence Theory, and the author’s Global Excellence Model. This conceptual framework is known as Cubrix. This research attempts to present three original concepts and shows how these models have been merged into the Cubrix. Other part of research, the author is trying to find out ways for improving scans, surveys, monitor and assessments.
The Cubrix has been supportive to design the performance improvement Cycle and help for developing roadmaps for shift in organization development.

Johnston, Spinks and Manning (2010) reports that within a franchise system, relationship exists between customer satisfaction, organisational climate and measures of organisational performance (net sales and customer post purchase behavioural). Data collected from employees of nineteen units of a coffee franchise system on net sales data and other variables. Organisational climate, customer satisfaction and customer post purchase behavioural intentions were significantly related each other and net sales not seen related to the customer satisfaction. In contrast to earlier studies no correlation was found between direct and indirect customer satisfaction. This study was limited to one coffee franchise group’s activities in one ethnically homogeneous country.

Iselin, Sands and Mia (2011) reports Balanced Score Card (BSC) and continuous improvement systems (CIS) are part of Multi Perspective Reporting Systems (MPRS) and it helps the organization to obtain better performance. The research has found positive relation with CIS and organizational performance.

James and Elmezuzhi (2010) were trying to examine the relationship between performance management systems and costing systems. Also their combined effect on performance when alternative competitive strategies applied across a number of industry sectors in Australia. As a part of innovative costing system activity-based costing (ABC) is used by few organizations and similarly the balanced scorecard (BSC) for performance monitoring. But it is seen that such organizations have greater organizational performance. Improved innovation and financial performance is another after effect of efficient costing and
monitoring systems. The study also revealed that the use of ABC and the BSC is contingent on the strategy a firm pursues.

Glykas (2011) reports that the performance of organizations measured usually based on some financial indicators, balance sheet etc. But the author is of the opinion that analysis must be done based on realistic processes and performance data. The author presents a process monitoring tool and a comparison of actual output and expected output, also the integrated process modelling and analysis tools with HRM tools. The performance measurement is made both in individual level and organizational level.

Park, Kang and Son (2012) reports that Korean aviation was very well known for their safety of aircrafts, still their military aircrafts including fighter jets were met with accidents. On analysis it is found that the errors in maintenance by aircraft technicians were the primary reason for the same. The researchers are attempting to explore a relation between individual fatigue and stress that the technicians are subjected to in relation to the maintenance errors. The empirical study show that managing individual fatigue and stress leads the technicians to have positive feelings and emotions with respect to their job and organisation, which is reducing the maintenance errors and adds to the overall performance of organization. This has noteworthy implications for managers of organisations in that fatigue, which is an important factor when seeking to mitigate individual errors and Hence the managers who are looking for improvement of organisational performance, it can be met by reducing the stress and fatigue of employees, which in turn will improve the organisational safety climate.
Mohr, Young, and Burgess (2012) investigation on 114 outpatient centres from a health-care system, observe a negative relationship among employee turnover and operational performance. Also it establishes that organizations with group oriented organizational culture have not experienced poor performance due to high attrition. The findings of this study indicate that the organizations with high employee turnover need to develop practices group oriented work culture, to have sustainable performance.

Vánova, Babei'ová (2012) study trying to find out relation between the decision making with regard to business objectives and understanding of Managers on the organizational culture and values. System of values and culture in an organization can orient the mangers of the company to behave in a manner in which they are intended to optimize the business objective. If the behaviour of mangers are as mentioned above definitely it will improve the performance and satisfaction of the employees in the organization. The research in circumstances of business practice in Slovakia, focus on review and bring up corporate goals and values in companies in Slovakia. It was an exploratory study on how the mangers stick on to the vision, mission and objectives of the organization and in turn improves the attitude and behaviour of employees which leads to organizational performance.