"Managing turbulence in economic environment through innovative management practices"

Proceedings of the 2nd International Conference on Management and Economics 2013



THE KING IS DEAD. LONG LIVE THE KING: KINGSHIP IN PUBLIC-SECTOR MANAGEMENT IN SRI LANKA

Danture Wickramasinghe

Adam Smith Business School, University of Glasgow, UK

A Prologue

<u>Here in Sri Lanka</u>

Me: OK. Shall we get down to business? I want to study ... (I was interrupted).

Sri Lankan Finance Ministry Director: Saman! Bring us some tea.

Me: Yes, what I was telling you was... (phone rang...)

Saman: Sir..Tea?

Director: Niromi... Answer the phone.

Me: I would like to study your budgeting...

Director: Migara, can you bring a copy of our master budget...

Back in the UK

Me: Have you found anything out about the characteristics of the personal *dictatorship* of the managers in the public sector organisations you have researched?

My research colleague at Manchester: How can they be so? They have to follow the system, that's all. I don't really understand your question! What are you after?

Me: Do they do things for themselves when they are in the office?

My colleague: Yes, why not? They get their photocopies done, prepare their own tea, and walk to colleagues with files. You do the same don't you?

1. My dedication

First of all, I will dedicate my talk to my great friend, the late Professor Ranaweera Banada! We were great friends for over 30 years. Rane made me think sociologically, and demonstrated that there is nothing to agree that we have a consensual understanding of what is meant by modernism and post-modernism. We continued this debate for decades - whenever I came to Sri Lanka. My talk today, which focuses on Kingship is based upon these debates. All merit must go to Rane. I was saddened by his departure and I hope he will be ever remembered!

2. On the Invite

I am glad to be back in Ruhuna after so many years; the place where I started my academic life as an assistant lecturer. I was about 23 years old. When I went to the salary office in the technical college building,

where the science faculty was housed, I remember I was ragged by science students thinking I was a *fresher*. I am grateful to the organisers of this conference for thinking of me, and for their invitation which enabled me to think about me! As I am now exposed to two different worlds of academia – in Sri Lanka and the UK – I am now in the position to air my ontological and epistemological views on management practices from two complementary angels, the position as a Sri Lankan and as a British person. I hope this personal duality generates some theoretical ideas, which are informed by my past empirical research trajectory in Sri Lankan organisations.

In my abstract, I told the conference organisers that I will depict a theoretical framework that articulates the issues around the challenges of public sector management in Sri Lanka. The framework is informed by empirical illustrations drawn from my own research, which has led to a number of publications over the last two decades. Rather than showing how effectiveness can be possible, I will reveal how it can be impossible. I use the notion of *Kingship* to describe the particular mode of management which prevailed in public sector organisations – and which created this environment of impossibility. I will illustrate that it is Kingship that makes many things *possible* to make the new public management "impossible" – despite the enormous functional efforts made by policy makers, professionals and educators in Sri Lanka.

The conference organisers originally asked me to talk about *how to improve public sector effectiveness in Sri Lanka*, but gave me the opportunity to change this subject. I decided to avail myself of this opportunity. I thought that this prescriptive oriented thought on "effectiveness" was somewhat beyond my ontology – my assumptions about the world of management. When we talk about *public sector effectiveness* we tend to assume that effectiveness does exist, and that it can be achieved by adopting certain technologies - such as new public management ideals. This belief falls within the functionalist paradigm.

As I recently wrote in the Colombo University journal, functionalism is used to describe how management systems can operate as independent and objective machines – which possess operational functions, such as planning, co-ordination, enforcement, control, and evaluation. Functional researchers believe that, once they have been installed, these systems work independently without human consciousness and organisational issues. Even though there may be problems, they are not regarded as systemic problems but rather problems of implementation. If they are implemented incorrectly this can be rectified, and management systems can overcome any problems. Organisational managers must incorporate the actions necessary to ensure systems function properly (Wickramasinghe, 2012).

Functionalism is predicated on the assumption of objectivity – that is, that the world is full of objects (e.g. materials, tools and systems) which are independent of human behaviour. When F.W. Taylor propagated scientific management principles, he advocated that people must be viewed as objects, to be properly trained and provided with the right tools and equipment. He believed they would then work as machines with little concern about their subjectivities. Once these *objects* are established – functionalists believe – they will set their own goals and present no problems. Any problems which do occur will likely either be related to implementation or systemic behavioural problems, independent of the individuals involved. Because of their interaction with the objects, it is assumed human beings do not question their usefulness or existence. The organisations become goal-oriented, and strategy is driven by the machines. Individuals within organisations work *as machines*, with little concern for their own personal goals. Organisational conflict or power issues are untenable in such organisations (Wickramasinghe, 2012).

3. My Position

At the University of Manchester I was able to question the notion of functionalism. We examined the next paradigm shift (Kuhn, 1967); that is the interpretive/critical research camp - which emphasises the problems of functionally-orientated practices, when attempting to explain how we can see accounting both as a social and an organisational phenomenon. We considered how we could recognise the significant ritualistic roles of many accounting systems, and how we could move beyond static forms of analysis to study the complexities of the dynamic process of accounting and management.

We started reading beyond accounting. I can show you some examples. We drew on interpretive sociology, especially the work by Max Weber, George Mead, Charles Cooley and Thomas Blumer - who emphasise the role of symbols, images and human interaction - and created a space for investigative research into how management is implicated by such social phenomena. Interpretive sociologists privilege the significance of interpretations of events and things. The governing principle is that there is a constitutional role for human consciousness to create meanings and value, by reflecting on these *things*. They emphasise that things only exist within the meanings and labels given them by human beings, as a result of their everyday life experience. Thus, life experience, understanding, apportioning meaning, and using things to reproduce meaning, form the interpretive acts of human beings. Organisations, control systems, and their budgeting functions are the kind of things being interpreted by people, through these interpretive acts (Wickramasinghe & Alawattage, 2007).

Beyond the interpretive camp, we were also informed by structural and post-structural theories, in order to study management and accounting problems. For example, inspired by a Marxist perspective, we drew on labour process theory - advanced by Braverman (1974) and his followers. This approach focuses on the ways in which workers are controlled in different organisational settings. Theorists argue that gaining efficiency – by improving production through better management practice – is not a neutral process but rather the result of the implementation of a set of practical tools to exploit labour. The development of management practice, due to the growth of industries and production complexities, did not occur in a vacuum. Rather, when the industries and large scale firms developed, capitalist employers had to recruit workers who possessed the skills necessary to produce their particular products. This process attributed a degree of *power* to the workers, as they were the only people who knew, for example, how to make good iron and steel or how to weave cotton. Managers did not know what consequences would result from a particular situation - hence, there was a degree of cost indeterminacy, which led to a difficulty in maximising profit. In order to resolve this problem F.W.Taylor introduced the scientific management movement - what Braverman describes as a *de-skilling* of the workforce. This involved three main principles: (1) Seeking knowledge and information about the work process through scientific methods, including time and motion studies and works studies. The aim was to develop labour standards for tasks, irrespective of who performed them. (2) Separation of conception and execution. This would be possible as managers would be armed with information collected from the studies - so the planning task could be assigned to management - leaving the execution task to the workforce. (3) Creation of job designs. As the managers possessed knowledge of the tasks being performed they could consider standardising times for the operation of discrete pieces of work, and the recruitment of suitable workers and design jobs fitting to the wheel of management. This is how, and why, modern management practices developed. And they continue to be utilised today - for example, managers supervise the labour process through techniques such as BPR, TQM, Six-Sigma, Lean Management and Activity-Based Management - in order to maximise profit.

A post-structural approach I want to talk about is that of the Focauldian approach - which was developed by French philosopher Michel Foucault. Focusing on the development of knowledge in management over the last two centuries, researchers who take his approach traced what people did under the purview of disciplinary practices. These disciplinary practices, Foucault (1979) argued, had been developed in disciplinary institutions, such as prisons, the military, hospitals, schools, mental institutions, and factories. In order to trace these developments, Foucault adopted a genealogical method, rather than linking the development to wider social and political (structural) agendas. Genealogical method explores how contemporary disciplinary practices, for example the belief that knowledge is power, can be more intelligible if we understand their conditions of formation. For example, Hoskin and Macve (1986, 1994) traced the development of rational calculations, such as budget and performance measurement, by examining similar development in educational practices within schools. In the late 18th century the conduct of examinations and performance assessment of West Point Military Academy students in the US became the backbone for what Foucault called normalizing judgement, for example in disciplinary practices in factories and offices. Hoskin and Macve studied archival material at the West Point Academy, when it was managed by Sylvanus Thayer (1817-32). His cadets were made calculable by registering a numerical figure for their academic success, and using this as the basis for assessing future performance. The experience of the West Pointers had a huge impact on the development of similar control and performance management practices in Springfield Armoury in the USA and the railroad (cf. Chandler, 1977). Historians, inspired by the Foucauldian genealogical method, can explore discrete events and incidents which occurred long ago, in order to trace the roots of disciplinary practice and how it shaped modern management processes. Today, these disciplinary practices are evident in so-called surveillance techniques, such as budgeting, ERP, and Balanced Scorecards, and they can provide information about *outlying* subordinates - so decisions can be made at a distance. For example, the World Bank uses these surveillance techniques in order to clarify the performance of less-developed countries for officers in the World Bank tasked with taking action at a distance.

Perhaps Foucault drew much from Weber, particularly on the issue of surveillance practices, although Weber was considered to be a structuralist. When Weber analysed the rise of bureaucracy, he also identified the issue of the prevalence of surveillance techniques in the management of the state and the economy. Later, writing *Discipline and Punish*, Foucault (1979) looked at panoptic methods of surveillance – this is an extension of what Weber discussed in the context of bureaucracy. Also, Weber showed that the rationality of modern bureaucracy is based on *knowledge of the files* – that is on a mastery of objective information rather than on tradition or charismatic inspiration – and *rational discipline*, that eliminates the extent to which subjective or irrational elements of will and mood. These are nothing else but the disciplinary practices that Foucault advanced.

4. The King is Dead, Long Live the King

Based on these anti-functionalist frameworks, I was inspired to articulate a particular theoretical framework - informed by a number of studies at Sri Lankan public sector organisations. Even though the above sketch of different frameworks seems messy, I wanted you to take you around the world of this research. My endeavour in the last 30 or so years has been to develop a broader framework, which I called *a cultural political economy of management accounting* (Wickramasinghe & Hopper, 2005). Based on the premise that there are structural factors, such as culture and politics, that interactively shape the actions and agency of people involved in management affairs in public sector organisations, I argued that there was an articulation of the capitalist mode of production - introduced by the colonial regimes - alongside a

traditional non-capitalist mode of production, characterised by feudal institutional logics. There is an empirical question to explore, that is, how this articulation could occur differently at varying degrees at different times and in different spaces. The domains of critical social sciences, such as development sociology, Marxist economic history, critical human geography and critical development studies paved the way for me to think about a framework. This endeavour led me to an extra dimension – that is Kingship - which I want to emphasise in my talk today.

Kingship is not about Kings but the social order which prioritises feudality in the functioning of day to day affairs, including the practise of management and control. By practice, I mean the varying procedures and rituals operating in time space with contradictions and assimilations. Management is such a set of practices, which aims to operate surveillance of people and objects in the name of corporate goals and strategies. The pervasive surveillance system developed within capitalist societies is bureaucracy, as Weber said. As the British sociologist Anthony Giddens (1984) observed, surveillance within bureaucracy involves two activities: firstly, the accumulation of coded information and, secondly, the exercise of direct supervision. By establishing surveillance systems, managers and officials develop power containers, which become circumscribed areas for the generation of administrative power (Giddens, 1984: 13). So, for example, locales are converted into power containers for controlling nature and people. I have observed in many Sri Lankan organisations (and society in general) that such surveillance activities are largely based on Kingship institutional logic. The Sri Lankan social scientist Kumari Jayawardene (2000) illustrated that when the colonial rulers promoted capitalism and its companion institutions and instruments, such as public sector bureaucracy, they also found it expedient to use some of the traditional feudal structures, and their agential implications, for people's behaviour who manage public affairs. Sometimes, this became a subtle continuation of the caste system; sometimes this demonstrated an undeniable prevalence of feudal logic which was assimilated into management and control. It is difficult to prove that we have pure Weberian bureaucracy within practices. Instead, we can say that we are unconsciously governed by Kingship.

Theoretically, this Kingship tendency is characterised by a form of irrationality, which can be contrasted with the practice of rationality I saw in Europe. The irrationality I experienced in Sri Lanka gave me a unique opportunity to compare the two responses. Building on Weber (1978) and Giddens (1984) this observation inspired me to think about two extreme sources of irrationality: petty tyranny rooted in personal administration, and bureaucratic dictatorship rooted in bureaucratic administration. Petty tyranny is about the exercise of power over a subject by a single person. He/she exercises information gathering activities, largely based on gossip networks and informal sources, and maintains direct supervision over subordinates using personal capacities rather than formal procedures or systems, or ethical or democratic principles. That was what Kings did in good old days. Have you not examples of petty tyranny today? Think about it.

Personal dictatorship operates within a system of procedures. People who like to be Kings use rules and procedures excessively to control *their* subjects and enjoy him/herself considering the positions as personal properties. Hence, formal information and mechanisms of control become converted into cognitive schemes of operations, which display the power of agency over structure. In this way, Kingship is exercised under the guise of formal systems - by the holder of a position who, inadvertently, reproduces Kingship as an inescapable institutional logic. The public transcript here implies a legal-rational system but the hidden transcripts - authored by subordinates - silently implies opposition to the dictatorship, using the "weapons of the weak" (James Scott, 1985).

The inevitable result of the practice of Kingship is a patrimonial institution characterised by a form of irrationality, which emerged from every-day patronage relations - just as Weber (1978) speculated. Patronage relations concern a *transitional mode of surveillance*, a zone sandwiched between systemic surveillance and characterised by bureaucracy and personal surveillance filled with nepotistic practices. As long as subalterns, such as ordinary people, cannot reach the bosses or systems *a third way* has to be available for them to exploit - but only though possible relations.

This was the case in the Kings' days, for example during the period of the Kandyan Kingdom (Gunasinghe, 1990). However, today, in most developing countries, people exploit social space to get the things done - which amounts to *management*. I am sure you have experienced, and enjoyed, this patronage system here in Sri Lanka. This must have involved been a set of durable and reciprocal relations of vertical or lop-sided friendships. This must also have been seen as a way of reproducing social and economic inequality, because this system accommodates only the people who can exploit the network of nepotism. As Kings are directly unapproachable, patronage relations operate on an approachable-approach basis, in order to get things done.

Now that the world is governed by a set of post-Fordist principles, which gives prominence to organisational flexibility and industrial democracy, even the Weberian rational bureaucracy is on trial. This change is marked by the demise of monopolistic power in business, and the emergence of the neo-liberal economic and political agenda. Increased competition, the need for customer satisfaction, and mass-customised production and service technologies have led to incredible volatility in business management. Flexibility in organisational and manufacturing configurations has become central to these changes. So far as management knowledge was concerned, everything became subject to a never-ending process of hybridization, in the global landscape of businesses. For instance, hospital consultants need to know how costing and performance measurement practices function; engineers need to know how supply-chains work; and school teachers need to know how performance is recorded and maintained. In the name of the worldwide new public management programme, these post-Fordist ideas are now being embraced by public sector reform, including those in developing countries.

Notwithstanding this change, I would maintain that King is still alive. This is a particular structural or institutional logic that cannot be avoided. Apart from the graphical empirical examples, that can be gathered from Sri Lanka and other ex-colonies, the notion of Kingship leads us to rethink the institutional theory - which has flowed from Weber's ideas (Richard Scott, 2001). As we know, instructional theory examines how processes, such as schemes, rules, norms, and routines, flow between key institutions - like state organs, competitors, and experts – and lead to the creation, diffusion, adoption, and adaptation of authoritative guidelines for social behaviour, and their decline and cessation over time. Kingship is an example of such a behaviour that shapes institution. It consciously rejects the rational-actor models of classical economics or the explanation of events by individuals' attributes or motives (whether singular or collective). I hope you would enlighten a variant of institutional theory by exemplifying contradictions emanating from Kingship logics.

In the West, by adopting NPM (New Public management) ideals private sector solutions are being used for public sector problems. A basic initial premise is that to survive, public sector organisations must conform to the rules and beliefs prevailing in the relevant environment. This is *institutional isomorphism*, both structural and procedural, that can earn the organisation legitimacy and, thence, institutional support.

Thus, structures and behaviour owe much to habit, coercion and mimicry - albeit sometimes, but not invariably, in an effort to be efficient and competitive. Recent work in the West has tried to relate outcome not only to external environmental factors but also to conflict, agency, and accommodation within organisations.

In Sri Lanka, a plethora of NPM-related technologies are being diffused through global connections and epistemic networks. This is institutional isomorphism. It prevails for legitimacy purposes, in order to show that *we are doing change*, but, in reality, things are different to what the NPM mantra suggests. Underlying this, Kingship prevails as an unavoidable institutional logic, that would create a social space for confrontation and rejection and lead to different practices, with unintended consequences. Functionalists believe that these could be implementation problems or the problems of knowledge about new management. This is a discursive pronouncement that shows that our systems are different. Yes, it seems different - new ideas tend to promote flexibility and the democracy necessary to get things done better. Even though this could create a state of mystification, as Antonio Gramsci shows, and disguise the reproduction of inequality or exploitation - Kingship does something else.

5. Kingship as an Institutional Logic: the Case of Sri Lanka

So far we have viewed the issue of Kingship from a theoretical perspective. Now we will turn to the Sri Lankan case. As our education discourses are defined in hierarchical terms - and our classrooms have been the terrain for the reproduction of social hierarchies, including some feudal residues - we become bosses and get the subordinates to be subordinated to our guise of own knowledge power and power of positions. Wherever we operate, be it in a meeting, on a project, or at a social event, we reproduce social and institutional reality – this is Kingship. I say, despite the plethora of new managerial discourses being diffused, long live the King! Flexible budgeting, balanced scorecards, activity-based management, TQM, strategic mapping - or whatever discourses you promote - you adopt them under the condition of (Kingship) (Foucault, 1979).

Using my cultural-political economy as a metaphorical device, I studied a number of Sri Lankan public sector organisations, and found that persistent Kingship logics influenced, if not determined, the reproduction of the status quo. I will pick up three: one was a textile company, which has now been closed down; another was a utility company contracted out to a Japanese management venture; and the third a tea plantation, where a case-based management system was institutionalised. As the space prevents me from giving full accounts of a respective analysis, I will summarise.

Upon privatisation, the textile company - which had operated on continuous losses - introduced revitalised budgeting practices and associated performance measurements (Wickramasinghe and Hopper, 2005). The new managers were inspired by market principles - which stemmed from ensuing a neo-liberal agenda - rather than prolonged Keynesian ideals, which promoted central planning protocols. Consequently, the Keynesian model of controls was replaced by market-driven management initiatives, which were designed to be responsive to the external demands of so-called customer satisfaction rhetoric. However, expectations were not satisfied. The majority of villagers - who worked at the textile company as operators - continued to manifest their feudal mode of production, which was characterised by rural values, rituals and Buddhist ceremonies. Meanwhile, managers of the factory imposed budgets and continued to view the workers as being subordinate. The differences prevailed and trade union actions broadened the disparity between the managers and the workers. There were sporadic, but powerful confrontations, as well as continuous

ł

industrial unrest - despite some initial positive responses from both parties. Among the others, Kingship did not allow collaboration, democracy or knowledge sharing - hence the managerial spirits of new budgeting did not matter. Consequently, as a result of this confrontation, and other financial scandals, the factory closed down - and there is no sign of it reopening. Kingship-led institutional logic had superseded the aims of privatisation.

Another privatised company also elaborated the problem of Kingship (Wickramasinghe et al, 2004). This was a privatised utility company, which was run by a form of bureaucratic rationality - articulated with Kingship irrationalities. Privatisation occurred when a new management contract was signed with a Japanese company in the same industry. The expatriate management aimed to eradicate bureaucratic bottlenecks and associated patronage tendencies. Japanese practices, which were assimilated into the old terrain, produced considerable positive outcomes - including some "miracles" brought by new technology. But despite all the changes the institutional logic remains unchanged; the same social relations, characterised by Kingship institutions, still exist - although they are over-shadowed by the material outcomes of the company characterised by technological advancement. Seniority needs to be respected and the young must be subordinated to the Kingship of the senior. The list of names with designations must be presented in the order of seniority, and the ideas from the seniors were to be respected These Kingship expectations led to a series of disputes, and ended up with one senior manger being kidnapped. The expatriates then replaced the Japanese CEO with another Japanese CEO who wanted to value the legacy institutions. The company then continued with its Kingship approach, albeit over-shadowed by technological advancement reflected in their financial and market performance.

The final evidence came from a tea plantation (Alawattage and Wickramasinghe, 2009a&b). We understood that the initial development of the plantation was more of a political enterprise than an economic initiative. It was through the governance and accountability structures embedded in the colonial political state (and also within the archaic feudal institutions of pre-colonial Ceylon) that plantations were brought into existence. Plantations combined enterprise and capital, and took Indian labour to a new location where land was available for the production of this staple – under a new form of control which I consider was Kingship. I quote from Alawattage and Wickramasinghe (2009b): As a fundamental element of labour control, the application of punitive justice by planters was not only constituted through the legal rights granted to them by the colonial state, but also by the negotiated order that planters constructed within their plantations. Based on observations by the Queen's Advocate, Sir Richard Morgan, Moldrich (1990) reported that planters left offending workers to be tried by a jury of elders, including the Kanganies, who recommended what action should be taken by the planter. This often constituted sanctioning physical punishment. As planter P. D. Mille reported, his Kanganies told him not to worry about going to court because the "...Master's decision and pleasure are to us better than any court." Ramasami, an offending worker was described by the Kanganies as a fool – just punish him at once they said, "...please give him nalla odai (a good beating) and have done with it" (Moldrich, 1990, p.87). Frederick Lewis, author of Sixty-Four Years in Ceylon (1926), recalled his childhood on his father's plantation and described how workers came to his father with all sorts of problems and complaints. His father looked into these matters, as would a paternalistic figurehead, Lewis said, and administered various monetary fines and severe physical punishments. The resulting paternalistic order was such that Lewis wrote (1926, p.5), "I am not exaggerating when I say that the coolies loved their masters and would go to the world's end for them." He also stated that after workers who had tired to crimp - desert the plantation - had been beaten they were drummed off the estate to the beat of tom-toms. Thus, coercion was reproduced as a necessary punitive

institution of social order, through the paternalistic dependency between the planter and the worker. The lessons learnt from this historical account, which describes a manifestation of Kingship-led control, are still relevant - despite the adaptation of modern plantation management and changes after privatisation.

6. An Addendum

The journey into a reflection on Kingship suggests there is an alternative way of doing management research. Rather than looking for true and objective knowledge, this is an endeavour to appreciate the social reality beyond the functionalist account. Here, researchers who are free of myopic views of what research is regard social reality as a symbolic discourse, a social construction, or a projection of human imagination. Rather than being locked into an objective knowledge imaginary, these researchers unfold human subjectivity for transcending objectivity, and identify multiple meanings which reveal social and institutional ramifications. This is then a critical project that divulges the myth of objectivity which disguises the true nature of management practice in a given context. This leads us to appreciate the value of doing longitudinal case studies, and using an appropriate social theory (or set of related theories) to make sense of storylines that emerge from such studies.

With respect to Kingship and the case study, some fundamental questions need to be asked. They include: how Kingship as an institutional logic emerges; how it is intermingled with everyday meanings; and how differences and contradictions are sustained. To find analytical answers to these questions, we need rich ethnographic accounts about what is happening, how things get changed, and what idiosyncrasies there are. We also need a suitable social theory - to be used as a metaphorical device that can characterise the nature of Kingship, explain the mode of human interaction with that Kingship, and articulate any resultant atypical practices of management.

In light of the social theorising enterprise, it may be that Kingship itself can be converted into a metaphorical device - which transcends the underlying social and cultural significance of management practice. In order to go about this, one initial epistemological prerequisite would be to tease out certain empirical outcomes that could be distilled with a social theory. For example, as you will see in the table below, Kingship is reflected more or less similarly in the three different cases – which I outline above - with some variation between political patronage and paternalism. The resultant practices are characterised by fundamental irrationalities and dysfunction, despite the isomorphic rhetoric which seems to disguise myopic tendencies.

Table 1: Kingship and Cases			
	Textile Case	Utility Case	Plantation Case
Location	Local culture and	Social structure	Case-based paternalism
of Kingship	political patronage	embedded in	and political patronage
		bureaucracy	
Role of Kingship	To reproduce village	To reproduce certain	To reproduce caste
	culture in the factory,	social relations within	stratification through
,	making rational	the bureaucracy through	every day practices
	practices untenable	"seniorisation"	
Merits of Kingship	Collective labour	Management by respect	Management by physical
		and paternalism	manoeuvring

Nevertheless, we cannot discount some of the merits of Kingship that you see in the last row of the table. The same Kingship tendencies prevailed in Japan before her economic miracle occurred after WW II - but they were transformed into a set of commendable practices that the West also wanted to follow. For example, practices reflected in quality circles, quality control, life-long employment, and the exploitation of segmented labour market opportunities - as well as manufacturing of consent through collaborative trade unions - operate in a paternalistic context. Ours are different. We operate as copying systems, through excessive isomorphic Impacts flowing from the global institional environment. The danger is that we maintain two overlapping systems: isomorphic practices for legitimacy purposes, on the one hand, and Kingship logics for "getting things done". We may need to start thinking of this now – while we enjoy a peaceful political environment.

I would like to wrap this up by drawing from Adam Smith - who studied and taught in Glasgow. In his *Wealth of Nations*, he advocated that the 18th century statesman should develop the wealth of the nation, by meeting three main preconditions: peace, a fairer tax system, and a tolerable justice and administrative system. Management which fails in the last requirement is, unfortunately, characterised by Kingship logics in most public sector organizations in Sri Lanka. Adam Smith's liberal economic perspective could still be valid to the 21st century when we try to be participants of current neoliberal agenda.

References

- Alawattage, C. & Wickramasinghe, D. (2009a) "Weapons of the Weak: Subalterns' Emancipatory Accounting in Ceylon Tea", Accounting, Auditing & Accountability Journal, Vol. 22, No.3, pp. 379-404.
- Alawattage, C. & Wickramasinghe, D. (2008) "Appearance of Accounting in a Political Hegemony", *Critical Perspectives on Accounting*, Vol. 19, No.3, pp. 293-339.
- Alawattage, C. & Wickramasinghe, D. (2009b) "Institutionalisation of Control and Accounting for Bonded Labour in Colonial Plantations", *Critical Perspectives on Accounting*, Vol. 20, No.6, 701-715.
- Braverman, H. (1974) Labor and Monopoly Capital: the Degradation of Work in the Twentieth Century., New York, London: Monthly Review Press.
- Chandler, A. (1977) The Visible Hand: the Managerial Revolution in American Business. Cambridge: Belknap Press.
- Chandler, A. (1977) The Visible Hand: the Managerial Revolution in American Business. Cambridge: Belknap Press.
- Foucault, M. (1979) Discipline and Punish: the Birth of the Prison. London: Penguin.
- Giddens, A. (1984) The Constitution of Society: Outline of Theory of Structuration, London: Polity Press
- Gunasinghe, N. (1990) Changing Socio-Economic Relations in the Kandyan Countryside, Colombo Social Scientist Association.
- Hoskin, K. W., & Macve, R. H. (1986) Accounting and the examination: A genealogy of disciplinary power. Accounting, Organizations and Society, 11, 105-136.
- Hoskin, K., & Macve, R. (1994) Writing, examining, disciplining: the genesis of accounting's modern power.In A. G. Hopwood, and P. Miller (Eds.), Accounting as social and institutional practice (pp. 67-97)Cambridge: Cambridge University Press.
- Jayawardena, K. (2000) No Bodies to Somebodies: The Rise of the Colonial Bourgeoisie in Sri Lanka. Colombo: Social Scientists' Association - Sri Lanka.
- Kuhn, T. S. (1970) The Structure of Scientific Revelation (2nd ed.), Chicago: University of Chicago Press.
- Lewis, F. F. L. S. (1926) Sixty-Four Years in Ceylon (Colombo Apothecaries Company Limited..

- Moldrich, D. (1990) *Bitter Berry Bondage: the Nineteenth Century Coffee Workers of Sri Lanka*, Kandy, Sri Lanka: Author's Publication.
- Scott, J. C. (1985) Weapons of the Weak: Everyday Forms of Peasant Resistance. New Haven ; London: Yale University Press.
- Scott, W. R. (2001) Institutions and Organizations (2nd ed.), Thousand Oaks: Sage.
- Weber, M., (1978) *Economy and Society: an Outline of Interpretive Sociology*. Berkeley, Calif: University of California Press.
- Wickramasinghe, D. & Hopper, T. (2005) "A Cultural Political Economy of Management Accounting Controls: a Case Study of a Textile Mill in a Traditional Sinhalese Village", *Critical Perspectives on Accounting*, Vol.16, No.4, pp. 473-503.
- Wickramasinghe, D. (2012) "Invited Expert Commentary: Raising the Sri Lankan Profile of Interdisciplinary Research in Management", *Colombo Business Journal*, , Vol.3, No. 2 (forthcoming)
- Wickramasinghe, D., & Alawattege, C. (2007) Management Accounting Change: Approaches and Perspectives. London/New York: Routledge.