

Nowoczesne Systemy Zarządzania
Zeszyt 12 (2017), nr 2 (kwiecień-czerwiec)
ISSN 1896-9380, s. 17-30



Instytut Organizacji i Zarządzania
Wydział Cybernetyki
Wojskowa Akademia Techniczna
w Warszawie

Modern Management Systems
Volume 12 (2017), No. 2 (April-June)
ISSN 1896-9380, pp. 17-30

Institute of Organization and Management
Faculty of Cybernetics
Military University of Technology

Ideological Control in Public and Business Organizations

Roman A. Lewandowski

University of Social Sciences, Lodz, Poland
Voivodeship Rehabilitation Hospital for Children in Amerika, Poland
rlewando@wp.pl

Abstract. Control is the fundamental function of management, but companies due to the increasingly turbulent environment and public organizations because of purposes ambiguity have to seek more flexible forms of control aimed at self-control. Thus, both sanctions and rewards associated with the control system must be less associated with factors that are external to the organizational member and more with internal stimuli associated with the inner satisfaction and a sense of fulfillment. Such an option seems to offer ideological control. The paper is an analysis of ideology as an effective form of control in organizations. Therefore, the fundamental issues of the regarded ideology and control mechanisms related to it have been discussed. The direct appeal to ideology, as a fundamental element of normative control, offers the opportunity to exploit a large body of knowledge from sociology and political science in the service of organizations and management research. Ideological control as an organizational process consists of several stages. In the first stage, employees' individual ideologies relating to the organization are modified or replaced by the ideology preferred by the organization. Replacement or modification of the ideology usually is rendered by showing the way of transformation from the current criticized reality to the desired vision of the future determined by the new ideology. If members of the organization accept the criticism of the present reality and are attracted by the vision of the future determined by the ideology, they will act in accordance to this ideology. Ideology determines which actions are beneficial to the organization, and which are harmful. Therefore, an organisational actor, whose actions are consistent with the ideology, would obtain rewards, and those whose actions are illegitimate would suffer from sanctions.

Keywords: ideological control, legitimisation, knowledge, management, organizations.

Introduction

All organizations (companies, universities, local governments, hospitals, military units) must wrestle to concentrate human efforts on achieving the organizational goals. Regardless of the type of an organization, they are composed of people

oriented towards the realization of their own interests. Even if these people sincerely and altruistically wish to contribute to the achievement of organizational goals, their efforts need synchronization. So, organizations to accomplish their goals need to steer and control the people's behaviour.

To exercise control over the behaviour of people, organizations introduce various techniques, the most common include: budgets, standards, procedures, compensation systems, job descriptions, and performance measurement systems. However, in an increasingly turbulent environment in which the businesses operate and in the high ambiguity of purposes which the public organizations encounter – formal control methods are becoming less and less effective. However, the informal ones based more on peoples' internal sanctions have been not enough investigated. Therefore, this study is going to fill this gap and contribute to the research regarding control systems being able to induce employees self-control abilities.

Managers, when constructing a control system, should focus to a greater extent on social control and self-control processes. They should utilise both the traditional panoptical control, based on social peer observations (Foucault, 1998) and the internal one based on self-limiting and on the need for self-realization (Elchardus, 2009). Social control understood in this way „is exercised by molding the factors that determine choices and that influence the feeling, thinking and acting of individuals, such as knowledge, competence, taste, convictions, cultural frames and forms, routines, and meanings” (Elchardus, 2009, p. 153).

Sanctions based on interests (rewards) and fear (power) should be supplemented, or even replaced, by sanctions based on internalized values, solidarity and a sense of community (impact) (Parsons, 1967). In the extant literature there is scarcity of studies, however, which could support the answer of questions about what kind of control methods and mechanisms would be capable of evoking people's self-control for achieving organisational goals. These control methods or mechanisms should no longer relate to the body, or to the financial matters, instead of only constraining it should be largely enabling and should relate to the soul, the will, the attitude and the propensities. The objective of this paper is to theoretically investigate, which control methods are adequate to evoke peoples' self-control mechanisms towards accomplishment of organisational goals.

These new forms of control should create behaviours that allow organisational members experience the rewarding feeling of self-expression. One of such feeling is the satisfaction of making the right decision. Most people believe that their decisions are made in a rational way, however, as pointed out by (Simon, 1972) decisions and goals are generated according to the individual limited perception of reality. People encounter cognitive limitations, that is, they are not able to process large amounts of information, even when it is available, in particular when the time for a decision is constrained. There are many factors that determine the adoption of this or another decision, therefore, the organization can influence and to a certain

extent control the individual decisions of employees. One of the element that can shape and, accordingly, control the decisions of employees is ideology. As claims „because the truth of these premises is not known that their choice is made on other grounds such as ideology” (Weick, 1995, p. 114).

Traditionally it is believed that ideological control occurs only in political, religious, and possibly in educational organizations. However, Czarniawska-Joerges claims that „ideological control occurs in organizational life much more often than organisation theory would predict” (Czarniawska-Joerges, 1988, p. 12). She points out that even in situations when other forms of control are used, there is a strong ideological message and that some ways of control are actually symbolic and their main function is to support an ideology (Czarniawska-Joerges, 1988, p. 58). As an example, she describes the process of formulating a strategy.

Ideology is also present in the lower level control, including operational level activities described by bureaucratic rules. In complex organizations that employ many professionals engaged in solving non-standard problems (health, public administration, military organizations) rules cannot be described as low-level instructions for performing specific actions, but rather as abstract and more general laws. Therefore, the application of these rules requires more than just a basic knowledge of them, it demands their adjustment, adaptation, and interpretation related to the current situation (Salaman, Thompson, 1980, p. 146). Adjustment, adaptation, and in particular the interpretation of these rules may occur only in accordance with an ideology or against it.

Science has a problem with the ideology. Since the introduction of this notion by Destutt de Tracy in 1796, interest in this phenomenon occurs in waves. From the growth of interest in the nineteenth century, caused by the works of Marx and Engels, through the announcement of the „death of ideology” by Mannheim in 1929 (Mannheim, 2013) to another increase in interest from the 60’s till the 80’s of the last century. In the last wave, many prominent researchers like (Bendix, 1970; Salaman, Thompson, 1980; Geertz, 1964; Perrow 1972; Czarniawska-Joerges, 1988; Mumby, 1988) have devoted a lot of space to the relationship between ideology and organizational control. In the 90’s, there has been a retreat from those concepts and control systems based on the performance measurement have taken a prominent place. These new concepts promote logical and cause-and-effect type approach: set a goal, describe it by measurable indicators, bind measurable indicators with the incentive system, control values of these indicators, and when indicators reach the assumed earlier values, this would mean that the target has been achieved (cf. Lewandowski, 2008; 2016; Lewandowski, Kowalski, 2008).

However, the lack of conclusive evidence on the effectiveness of formal and quantitative control systems (cf. Hoque, 2014), especially in complex organizations such as hospitals and public administration, encouraged the author to pay attention to this seemingly neglected area of research related to ideology in the control function.

Ideology is treated with suspicion, as traditionally it is associated with manipulation, propaganda and half-truth having connotations with a particularly narrow belief system (Mumby, 1988). However, it has always been present in organizations and in organisational studies. But due to the bad associations, it has been euphemistically called: „ideas”, „beliefs”, „visions”, „myths”, „images”, „culture” (cf. Czarniawska-Joerges, 1988; Critcher, Johnson, Clarke, 1979) or policy of an organization.

The paper is an analysis of ideology as an effective form of control in organizations. Therefore the fundamental issues regarding ideology and control mechanisms related to it have been discussed. The direct appeal to ideology, as a fundamental element of normative control, instead of using the above mentioned euphemisms offers the opportunity to exploit a large body of knowledge from sociology and political science in the service of organizations and management research.

In the following sections of the paper, the notion of ideology is defined and mechanisms of its operations are explained. Next, sanctions and rewards related to ideological control are discussed. Further, different forms of legitimisation as control mechanisms are described. The article ends with conclusions.

1. Definitions of ideology

Oxford dictionaries defined ideology as „A system of ideas and ideals, especially one which forms the basis of economic or political theory and policy.” In the literature, ideology is defined in many ways. Marx describes it as false consciousness in opposition to science, which he considered as the true one. Thompson translates the thought of Marx into organizations studies indicated that ideology is, in fact, a distorted social construction of reality supporting the functioning of the established order in organizations (Thompson, 1980). He claims that: „Ideology functions as an overarching idea-system or symbol-system that provides a protective shield (Berger’s ‘sacred canopy’) for a version of reality that would minimise the disturbing effects of reinterpretation and reconstruction. It provides a fundamental justification and legitimisation for what it would have us believe in an established order. It thus provides a rationale for a particular form of selectivity and seeks to exclude others” (Thompson, 1980, p. 232).

Bendix defined managerial ideology as: „all ideas which are espoused by or for those who exercise authority in economic enterprises, and which seek to explain and justify that authority” (Bendix, 1970, p. 529). Czarniawska-Joerges on the other hand described organisational ideology as „a set (system) of ideas describing the organization-relevant reality, projecting a desired state of affairs, and indicating possible ways of reaching the desired states” (Czarniawska-Joerges, 1988, p. 7). Thus, ideology may be conceptualised as a medium combining the structure of organisational interests with organisational practice. This means that groups in organisations

are able to exercise their interests to the extent to which the ideology legitimises their actions.

Thus, the ideology, as a set of ordered views, ideas, principles, and standards cannot be private or personal, and can only serve the people to explain the world around them. The function of ideology is the articulation of goals and possible ways of achieving them as well as the methods of persuasion (Minar, 1961). Ideologies identify and differentiate groups of people around important values, thereby control their observance (Van Dijk, 2006).

2. How does ideology operate?

Therborn indicates that ideologies are complex social processes that appeal and speak to us, and which can simultaneously overlap and mutually exclude each other (Therborn, 1980). According to him, they influence people by telling them:

1. „What exists, and its corollary, what does not exist: that is, who we are what the world is... In this way we acquire a sense of identity, becoming conscious what is real and true; the visibility of the world is thereby structured by the distribution of spotlights, shadows, and darkness.
2. What is good, right, just, beautiful, attractive, enjoyable, and its opposites. In this way, our desires become structured and normalized.
3. What is possible and impossible; our sense of mutability of our being-in-the-world and the consequences of change are hereby patterned, and our hopes, ambitions, and fears given shape” (Therborn, 1980, p. 18).

Ideologies define our roles in life, both in the society and in the family, as well as the professional one. Every profession has its ideologies talking about what is fair, what is appropriate, what values must be defended. Ideologies explain reality and affect the perception of the world and value system. In other words, ideology is the world view supplemented with guidelines which action should be taken and how.

Ideologies are openly presented and promoted, while value systems are more hidden and less tangible, hence ideologies can be more effectively used to control people than values which are more difficult to convey and instil. Ideologies are most apparent when they question the current system of values or a worldview because then they are debated and contested. In organizations, this situation occurs in the case of a significant strategic change, when the old ideology is replaced by a new one. For example, the ideology supporting technical excellence and quality is replaced by a market-based approach based on minimizing costs. Generally, ideologies can both maintain the existing order of things or endeavour to change it.

3. Ideology as a control mechanism

Every form of control is based on penalties relating to actions inconsistent with those prescribed by the controller and on prizes for complaisance. Ouchi distinguishing the three basic mechanisms of control (bureaucratic, market and clan), indicated disciplining forms of rewards and punishments for each of them. In the case of bureaucratic control, sanctions are inflicted on the basis of approved procedures and regulations by superiors within the hierarchical structure (Ouchi, 1979). Under market control, customers through their orders reward suppliers for behaviour in accordance with their preferences and punish them when customer preferences are not met. Whereas clan control based on goals and values convergence presents a more complex array of rewards and punishments. They may be external associated with group members (clan) criticism and ostracism, but can also be internal associated with feelings of guilt, cognitive dissonance and awareness of the lack of solidarity with other members of the group.

One could get the impression that ideological control functions only within the clan structures, that is inside groups of people with congruent objectives and values. However, ideological control is present in all three, mentioned by Ouchi, modes of control. In the bureaucratic mode of control, regulations and procedures require adjustment, adaptation, and interpretation in accordance to the current situation (Salaman, Thompson, 1980, p. 146). For example, the public procurement law requires selection of the best offer, which at first glance might seem obvious. However, in practice to purchase a particular product, an employee needs to interpret those regulations. When procurement department is going to buy computers for an office, it can undertake at least two approaches: (1) buy the cheapest ones, because they will be sufficient to handle office software, and can be replaced after two years¹ when the warranty period expires; (2) buy more expensive and probably more functional, durable, efficient computers and use them longer, and expose the office to the cost of repairs or extended warranty. The problem is that no one can estimate how the increased functionality and performance will affect the results obtained by the organization and whether the predicted durability resulting from the manufacturer reputation would be proven in reality for a given model of the product. Therefore, the decision will have to be taken on the basis of the ideology professed by office employees, otherwise the decision will be criticised. In the last century, IBM, for example, was trying to influence companies procurement ideologies by spreading an advertising slogan, a cliché „No manager ever got fired for buying IBM” (Sood, 2003, p. 47).

¹ The maximum rate of amortisation of devices subjected to rapid technical development can amount to 60%, that is 20 months.

Market control depends on socially adopted ideology. The ecological and patriotic ideology can serve as examples. The ecological ideology is forcing producers to protect the natural environment and the patriotic ideology to invest in the country in which they sell their products. Thus, each type of control mentioned by Ouchi and the ideological control tends to change people's behaviour. However, in the case of ideological control if someone wants to modify one's behaviour, firstly must change the ideology professed by the person. Before customers buy more expensive goods produced in their country they must believe in patriotic ideology. Therefore, the primary issue of ideological control is the modification or replacement of the ideology professed by the person or the group.

4. Sanctions and rewards

Rewards and sanctions in ideological control can be both external and internal. External ones can originate from the surrounding people (the audience). Awards might take the form of social acceptance, but also can be expressed in a tangible form, such as bonuses, company cars, attractive training. Similarly, external sanctions may result from social ostracism, the possibility of being subjected to open criticism, the lack of the above awards, and even dismissal. The internal sanctions might result from the change of attitude, psychological well-being related to satisfaction gained from behaving in accordance with the „right” ideology and a sense of belonging as well as a reduced uncertainty. Deviations from the correct ideology call for an appropriate psychological punishment: a sense of isolation, cognitive dissonance, lack of internal consistency, that is a logical or psychological dissonance between the beliefs and behaviour causing mental discomfort (cf. Czarniawska-Joerges, 1988).

It should be emphasized that the external sanctions and awards despite being possible, in ideological control they can be either ineffective or even harmful. In any case, it could not be proved whether ideology is internalized and the actual change in attitude is real, or just verbal, directed to obtain a reward or avoid punishment. In this context, the external rewards and sanctions limit the effectiveness of ideological control, as a means to arouse human self-control because it focuses their attention on the external manifestations of people's compliance with the ideology. The biggest advantage of ideological control is that once achieved it will operate invisibly and without consciousness of the controlled person.

5. Legitimization

Ideological control as an organizational process consists of several stages. In the first stage, employees' individual ideologies relating to the organization

are modified or replaced by the ideology preferred by a particular organization. This modifies the way in which members can see the organization. Replacement or modification of an ideology usually is rendered by showing the way of transformation from the currently criticized reality to the desired vision of the future. If members of the organization accept the new ideology, then they adopt the criticism of the present reality and will be attracted by the vision of the future determined by the ideology, thus they will act in accordance with this ideology. The tool, which uses ideology to speak to the members of the organization which activities are beneficial to the organization, and which are harmful – is legitimacy.

Czarniawska-Joerges indicates that the legitimizing function of ideology is based on showing the internal and external audiences that what the ideology proposes is considered desirable and acceptable by the society or a group (Czarniawska-Joerges, 1988). But ideologies to be effective must obtain legitimacy by themselves. They can achieve this by referring to other symbolic elements, such as language, myths, labels, metaphors and clichés, which already have legitimacy. When ideology gains legitimacy, it can legitimize action of owners of the ideology and its supporters in the eyes of internal and external audiences, especially in the eyes of its others followers. This means that the ideology must gain legitimacy in order to be accepted and reproduced, but when it gains legitimacy it can win public support for the actions consistent with it. Therefore, legitimacy can be used as a control mechanism, that is, restrict or induce action of organizational actors to those which are consistent with the ideology.

Legitimacy can be defined as „a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions” (Suchman, 1995, p. 574). In the light of above definition, legitimacy connotes „congruence between the social values associated with or implied by activities and the norms of acceptable behavior in the larger social system” (Dowling, Pfeffer, 1975, p. 122). An actor which complies with the ruling ideology may gain legitimacy, what means that she or he may be perceived by other members of the organisations or a group as „decent”, „more worthy”, „sharing our values”, „honest”, „trustworthy”, and „predictable”. And few people living in social systems, such as organizations, can ignore this kind of legitimacy. Suchman identifies three major forms of legitimacy: pragmatic, based on audience’s self-interest; moral, based on normative approval; and cognitive, based on comprehensibility and taken-for-grantedness (Suchman, 1995).

5.1. Pragmatic legitimacy

Pragmatic legitimacy is grounded in audience calculation concerning their potential benefits from actor’s action. For example, if a manager is ordering to use lower quality and cheaper materials for production, other employees would assess

whether it brings them benefits in form of higher income or spoils company reputation and threatens their jobs in the future. This appraisal is made with reference to organisational ideology since the role of the ideology is to define the area of legitimate and justified decisions and actions.

5.2. Moral legitimacy

Moral legitimacy refers to more general norms and values, and actions are judged not about whether they bring benefits to the evaluator but whether they are morally correct. Referring to the above example, group members (the audience) would not evaluate whether this lower quality and cheaper materials bring them benefits, but rather whether they are healthy or safe for the society. Moral legitimacy might take four forms of evaluations: outputs and its consequences, applied techniques and procedures, categories and structures as well as evaluations of leaders and representatives (Suchman, 1995).

In **outputs and consequences type of evaluation**, legitimacy is based on the appraisal of the results of actors' action. But not all measures are morally allowed, they are determined by social context and ruling ideology. This also refers to technical and technological features. Meyer and Rowan claims that „the technical properties of outputs are socially defined and do not exist in some concrete sense that allows them to be empirically discovered” (Meyer, Rowan, 1977, p. 354). As an example of this type of legitimacy might be the physicians' performance assessment. Measurement of a physician profitability for each patient in a hospital is viable but morally controversial, especially in public settings, while measurement of mortality rate per physician is acceptable.

Evaluation of **legitimacy based on techniques and procedures**. In a situation when an action is socially expected but the consequences and outcomes of the action are difficult to assess, the actors may gain legitimacy if the action is performed according to socially accepted procedures or technics. If in a factory an accident happens and it could not have been prevented in any way, in most cases the management would order the review of production and safety procedures. Taking an action and following socially accepted procedures shows that management is making an effort to increase workers safety, even though the results could not be measured. Sometimes even in a situation when the results of an action can be measured, but are uncertain, actors choose more legitimate procedures and technics, although different methods would increase the probability of success. This situation is often encountered in public entities. For example, when there is a disputed issue between a private company and public organization on the evaluation of the value of an accomplished assignment and it could be solved quickly and favourably for both parties through a mutual agreement, despite that it is legally allowed, the managers of public organizations often decide to go into long-term and costly

litigation. Because, in the first case, their actions can be challenged and they can always be accused of weak negotiations, or even about bribery. This phenomenon might also occur in corporations.

Evaluation of legitimacy based on categories and structures. This form of legitimacy might be derived from the actors' inclusion in a certain structure and/or their position in the organisational hierarchy. Structural legitimacy refers to traditionally understood authority, based on the longstanding and formal designation of individuals as capable of handling certain power. Managers are legitimate to some actions and decisions just because they are superiors. Categories and structures legitimacy may also refer to professions. For example, an accountant, a physician, a lawyer, an architect, a construction engineer may derive their legitimacy from their professional societies which are supposed to have internal codes of practice as well as collegial disciplinary procedures ensuring members competency and high moral standards. But ideology might change it. For example, the socialist ideology and the ruling role of workers in factories. Or high-tech ideology concerning the lack of hierarchy.

5.3. Personal legitimacy

The last type of moral legitimacy is based on personal features, like charisma, competencies, integrity, and mostly relates to leaders, both formal and informal. Some leaders are able to question established social order in the organisation and their actions would be regarded as legitimate, while others might be faced with a massive resistance.

5.4. Cognitive legitimacy

Cognitive legitimacy is not based on self-interest evaluation like pragmatic legitimacy, nor on normative evaluation like moral legitimacy, but on cognition. Suchman indicated two main variants of this legitimacy: legitimacy based on comprehensibility and legitimacy based on taken-for-grantedness (Suchman, 1995). Legitimacy formed on comprehensibility may come from the cultural models or ideologies that provide credible and logical explanations (according to ideology) for certain actions and makes this actions meaningful and predictable. Taken-for-grantedness means that some activities are regarded as undisputed. For example, nowadays nobody would question a managerial decision about employees inclusion in strategy formulation process, while one hundred years ago, in most cases the board would set the organizational goals on their own. According to Suchman "If alternatives become unthinkable, challenges become impossible, and the legitimated entity becomes unassailable by construction" (Suchman, 1995, p. 583). Therefore,

comprehensibility can be regarded as an incidental cognitive support, while taken-for-grantedness is a long-lasting form of cognitive backing.

Cognitive legitimacy is associated with knowledge acceptable in a community. Knowledge might not be regarded as objective, since it is information integrated with personal experiences, being a subjective vision of reality always located in a particular field of activity (Kowalczyk, Nogalski, 2007). Similarly, Van Dijk claims, that „Knowledge is not ‘justified true belief’, as the classical definition in epistemology has it, but accepted beliefs in a community” (Van Dijk, 2006, p. 130). This means that knowledge is relative and might be regarded as objective only within a group and its members. But some knowledge might be so widely accepted within a community, that it is taken for granted. This means that the accepted knowledge can be a differentiating criterion. It is worth emphasizing that group ideology inside the group is treated as a knowledge or obvious beliefs, or common sense. The notion that all people are equal (race, gender) in most societies is a knowledge, while in some groups, (e.g. racists) it is a „harmful ideology”. This means that by changing group ideology one can change what is regarded as a taken-for-granted knowledge and what as a „quackery”, or prejudiced belief, or just ideology. „Since communities have been assumed to be non-ideological for their own members, their knowledge is also non-ideological within the community” (Van Dijk, 2006, p. 122).

Conclusions

This study contributes to the debate about informal control methods by deepening our understanding about ideologies, which are more frequent in organisations than it is commonly regarded. The properties of ideologies, consisting among others of such capabilities as group differentiation, legitimisation, worldview changing and the possibility of inducing internal psychological and external social sanctions and rewards, might be useful and powerful in control processes. Before the ideology can operate as a control mechanism it has to be instilled in people’s minds. This process needs time, however, as Selznick suggests, even initially shallow changes can appear deep over time, as cognitive and psychological dissonance and self-selection gradually produce a new generation of organizational members who comply to the broadcasted goals (Selznick, 1949). This process indicates that group differentiation and legitimisation is capable of inducing goal displacement.

An ideology can influence the audience’s worldview and establish what is socially valuable, moral, reliable, and thus legitimate. Organizational actors in order to gain legitimacy have to act consistently with the dominant ideology. There are a few types of legitimacy related to the particular mechanism through which organisational members can gain support for their actions. Pragmatic legitimacy may be „bought” since it rests on audience self-interest. Managers with resources at their disposal

can obtain this type of legitimacy fairly easily through individual bonuses or reward systems. Moral legitimacy, based on more general norms and values is more difficult to obtain and propositions of rewards for the audience for coherent behaviour to validate the ideology might even diminish the legitimacy. Cognitive legitimacy which is deeply rooted in social culture, everyday practices, and long-term habits is the most difficult to obtain but it is also the most durable. As Suchman wrote „taken-for-grantedness represents both the most subtle and the most powerful source of legitimacy identified to date” (Suchman, 1995, p. 583).

The usefulness of ideology and legitimisation as a control mechanism in an organization is also indicated by Suchman claiming that „strategic-legitimacy researchers generally assume a high level of managerial control over the legitimation process” (Suchman, 1995, p. 576). The high utility of organisational ideology as a control mechanism comes also from its possibility to be relatively rapidly changed compared to deeply grounded values and norms (Czarniawska-Joerges, 1988).

The paper was supported by funding from National Science Centre, Poland (grant number: 2015/17/B/HS4/02747).

BIBLIOGRAPHY

- [1] BENDIX R., 1970, *The impact of ideas on organizational structure*, [in:] O. Grusky, G.A. Miler (eds.), *The sociology of organisations: Basic studies*, The Free Press, New York.
- [2] CRITCHER C., JOHNSON R., CLARKE J., 1979, *Working-class Culture: Studies in History and Theory*, Hutchinson.
- [3] CZARNIAWSKA-JOERGES B., 1988, *Ideological control in nonideological organizations*, Praeger Publishers.
- [4] DOWLING J., PFEFFER J., 1975, *Organizational legitimacy: Social values and organizational behaviour*, *Pacific sociological review*.
- [5] ELCHARDUS M., 2009, *Self-control as social control: The emergence of symbolic society*, „Poetics”, Vol. 37, No. 2.
- [6] FOUCAULT M., 1998, *Nadzorować i karać: narodziny więzienia*, Aletheia, Warszawa.
- [7] GEERTZ C., 1964, *Ideology as a cultural system*, [in:] D. Apter (ed.), *Ideology and discontent*, The Free Press.
- [8] HERBERT A.S., 1972, *Theories of bounded rationality*, [in:] C.B. McGuire, R. Radner (eds.), *Decision and organization*, North-Holland Publishing Company, Amsterdam.
- [9] HOQUE Z., 2014, *20 years of studies on the balanced scorecard: Trends, accomplishments, gaps and opportunities for future research*, „The British Accounting Review”, Vol. 46, No. 1.
- [10] LEWANDOWSKI R., 2008, *Wykorzystanie Zrównoważonej Karty Wyników w organizacjach ochrony zdrowia – studium przypadku*, „Współczesne Zarządzanie”, No. 4.
- [11] LEWANDOWSKI R., 2016, *Zrównoważona karta wyników – nowa koncepcja, stare paradygmaty*, „Research Papers of the Wrocław University of Economics” [„Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu”], No. 421.

-
- [12] LEWANDOWSKI R., KOWALSKI I., 2008, *W poszukiwaniu obiektywnych metod pomiaru jakości usług medycznych*, [in:] R. Lewandowski (ed.), *Współczesne wyzwania strukturalne i menedżerskie w ochronie zdrowia*, Katedra Organizacji i Zarządzania, Wydział Nauk Ekonomicznych Uniwersytetu Warmińsko-Mazurskiego, Olsztyn.
- [13] MANNHEIM K., 2013, *Ideology and utopia*, Routledge.
- [14] MEYER J.W., ROWAN B., 1977, *Institutionalized organizations: Formal structure as myth and ceremony*, „American journal of sociology”.
- [15] MINAR D.M., 1961, *Ideology and Political Behavior*, „Midwest Journal of Political Science”, Vol. 5, No. 4.
- [16] MUMBY D.K., 1988, *Communication and power in organizations: Discourse, ideology, and domination*, Ablex Publishing Corporation, Norwood, New Jersey.
- [17] OUCHI W.G., 1979, *A conceptual framework for the design of organizational control mechanisms*, [in:] *Readings in Accounting for Management Control*, Springer.
- [18] PARSONS T., 1967, *Sociological theory and modern society*, Free Press, New York.
- [19] PERROW C., 1972, *Complex organizations*, Scott Foresman, New York.
- [20] SALAMAN G., THOMPSON K., 1980, *Control and ideology in organizations*, The MIT Press.
- [21] SELZNICK P., 1949, *TVA and the grass roots; a study in the sociology of formal organization*, Berkeley, University of California Press.
- [22] SOOD V., 2003, *Investment Strategies in Private Equity*, „The Journal of Private Equity”, Vol. 6, No. 3.
- [23] SUCHMAN M.C., 1995, *Managing legitimacy: Strategic and institutional approaches*, „Academy of management review”, Vol. 20, No. 3.
- [24] THERBORN G., 1980, *The ideology of power and the power of ideology*, Verso Editions and NLB, London.
- [25] THOMPSON K., 1980, *Organizations as constructors of social reality*, [in:] G. Salaman, K. Thompson (eds.), *Control and ideology in organizations*.
- [26] VAN DIJK T.A., 2006, *Ideology and discourse analysis*, „Journal of Political Ideologies”, Vol. 11, No. 2.
- [27] WEICK K.E., 1995, *Sensemaking in organizations*, Sage.

