

Improving employee acceptability of performance management across borders: A reciprocity perspective

Alain Neher¹  | Jane Maley²  | Lucia Wuersch¹  | Branka Krivokapic-Skoko¹

¹School of Business, Charles Sturt University, Bathurst, Australia

²School of Management, Sabanci University, Istanbul, Turkey

Correspondence

Alain Neher, School of Business, Charles Sturt University, Bathurst, Australia.
 Email: aneher@csu.edu.au

Abstract

This conceptual work critically examines how employees in multinational corporations (MNCs) receive performance management (PM) systems. Employee acceptance of the PM system across MNCs' subsidiaries is critical for PM effectiveness. Furthermore, the context plays a significant role in determining employee acceptance of the PM, and this varies widely across borders. The paper uses the lens of reciprocity theory to propose a conceptual PM framework to advance employee acceptability of PM. Four key steps in the framework assess the acceptability of PM at different stages, ensuring the PM system evolves and improves with each stage. These steps include analysing the context of the subsidiary, developing and applying management actions that reflect the goals of the MNC, its subsidiaries and individual employees and embedding the customised PM process across the MNC to foster trust and the perception of fairness. The framework's value for practitioners is to increase employees' probability of accepting the PM. We conclude that multinationals must pay more attention to the PM context across their borders, particularly the cultural context.

KEYWORDS

acceptability, cross-border, multinational corporations, norms of reciprocity, organisational citizenship behaviour, performance management

INTRODUCTION

Managing employee performance is a key function of human resources (HR) and is pivotal for fostering productive exchanges between employees and organisations (DeNisi et al., 2021). The performance management (PM) process reflects and shapes the reciprocal obligations between staff and their companies, directly influencing organisational outcomes (Chau, 2019). However, its value is intricately affected by contextual factors (DeNisi & Murphy, 2017; Morley et al., 2021; Tziner et al., 2005), encompassing everything from individual goals and demographics within the company to external factors, such as cultural influences (Caligiuri & Day, 2000; Morley et al., 2021; Peretz & Fried, 2012; Varma et al., 2023).

Employee acceptability of PM is also a crucial concern, affecting the overall effectiveness of PM systems

(Mayer & Davis, 1999). While historical research underscored the importance of acceptability in PM (e.g. Hedge & Teachout, 2000), contemporary scholarship has shifted towards a more expansive view of PM reactions (Pichler, 2012). This paper focuses on employee acceptance, critically examining its role within PM reactions and the scant attention paid to contextual influences on this process (Akhtar & Khattak, 2013).

The lack of understanding of the context of PM is particularly problematic when PM practices are perceived as unacceptable across multinational corporations' (MNCs) global subsidiaries (DeNisi et al., 2021). In response, this research examines PM acceptability in MNCs. We explore how poor PM acceptance may ultimately result in the failure of the MNCs' PM process.

Our comprehensive review of the cross-border PM literature indicates a strong link between fairness, trust and PM acceptability, which notably fluctuates across

This is an open access article under the terms of the [Creative Commons Attribution-NonCommercial-NoDeriv](https://creativecommons.org/licenses/by-nc-nd/4.0/) License, which permits use and distribution in any medium, provided the original work is properly cited, the use is non-commercial and no modifications or adaptations are made.

© 2024 The Authors. *European Management Review* published by John Wiley & Sons Ltd on behalf of European Academy of Management (EURAM).

cultural boundaries. According to Varma et al. (2023), the very construct of PM is multidimensional and culture-bound. Leveraging the norms of reciprocity, we develop a conceptual framework for PM acceptability that considers context and integrates Hofstede's (1980, 1991, 1994) cultural dimensions, addressing both individualistic and collectivist values. This model can navigate the complexities of cross-border fairness, significantly enrich the limited scholarship on the acceptability of the PM, and provide MNCs with a practical framework for managing performance across diverse cultures and contexts.

This paper makes two significant contributions to the field. Theoretically, it deepens our understanding of PM acceptability within MNCs, addressing a crucial gap in the existing literature by elucidating the contextual determinants of PM systems. Practically, it offers a conceptual framework that is both contextually nuanced and culturally sensitive, designed to guide MNCs in implementing effective PM strategies that resonate across their diverse global operations. Both researchers and policymakers urgently need to find out about the kind of HR and PMs relevant to firms operating in different national contexts (Varma et al., 2023).

The nature of our scholarly work is conceptual and follows Reese's (2023) suggested structure for writing a conceptual scholarly article. The basic approach of a conceptual work generally involves identifying theoretical concepts and connecting them relationally (Hage, 1972). Hence, our paper begins by affirming the strategic role of PM within MNCs, articulating the concept of PM acceptability, and mapping out the myriad influences that shape it globally. We draw conclusions that help clarify issues about the acceptability of PM across MNCs' different contexts. We then explore the synergy between organisational citizenship behaviour (OCB) and PM acceptability, as informed by reciprocity norms. Building on this, we present a conceptual framework that connects key employee considerations to foster a resilient and acceptable PM system across borders within MNCs. We conclude by reflecting on the implications of our findings and outlining directions for future research, emphasising the real-world applicability of our theoretical contributions.

PERFORMANCE MANAGEMENT

The importance of performance management for multinational corporations

The degree to which HR processes transfer from the MNCs' headquarters (HQ) to their subsidiaries has been the subject of extensive discussion (Björkman & Lervik, 2007). This matter is of longstanding interest to MNCs when establishing HR processes (DeNisi et al., 2021; Yahiaoui et al., 2021). It is a matter that has

also aroused considerable interest among scholars researching HR practices at MNC subsidiaries (Morley et al., 2021).

PM is a strategic HR process that enables the MNC to evaluate and improve subsidiary performance against objectives directly linked to the firm's overall strategy. More specifically, the PM helps with knowledge transfer between the MNC and its subsidiaries (Maley & Kiessling, 2021), encourages preferred employee behaviour (Schuler et al., 2002) and helps with control mechanisms (Claus et al., 2011). Nonetheless, the PM has flaws. There is often a lack of employee development (Rabenu & Tziner, 2016), poor supervisor–employee feedback (Aguinis et al., 2012; Kuvaas, 2007; McCarthy & Garavan, 2007) or harsh feedback generating adverse employee reactions (Luffarelli et al., 2016). Also, PM can be a highly political HR process (Poon, 2004).

Consequently, we must be mindful that the PM may not be entirely acceptable to all stakeholders (Cappelli & Tavis, 2016). However, if we agree with DeNisi and Murphy (2017) in their summary of the PM process, it is the best tool we currently have for assessing employee performance as there is no effective alternative yet. Thus, getting the PM right and minimising its flaws is imperative across borders and has proved to be one of the foremost HR challenges for the MNC. Moreover, there is mounting evidence that one of the greatest challenges in creating an effective cross-border PM for the MNC is the acceptability of the process by all stakeholders, particularly employees across borders (Maley & Moeller, 2014; Taormina & Gao, 2009; Yahiaoui et al., 2021). In conclusion, reducing the PM flaws across different MNC contexts is critical.

To fully understand the PM process, we will first give a brief history and background of the extant scholarly research on the PM process, highlighting the limited scholarly work on PM acceptability. Following this, we will discuss contextual influences, summarising why employee acceptability across cultures is paramount.

Performance management background

Researchers and practitioners have written much about performance appraisals (PAs) and PM during the past half-century. The early literature (e.g. Murphy & Cleveland, 1995) focused on PA and established a vast quantity of conceptual thinking and empirical research studies, which fell into five major groups, commencing with the measurement thinking in the 1950s, through to training, interview and social cognitive, and culminating in the introduction of the concept of PM in the mid-1990s. While researchers in this early period agreed that objective measures are more tangible and clearly defined assessments of outputs and outcomes are more easily measurable (Landy & Farr, 1980), they disagreed over less tangible subjective measures (i.e. Bernardin &

Beatty, 1984; Murphy & Balzer, 1989), and this is certainly still the case today. Interestingly, Landy and Farr (1980) found that employees were generally more concerned with subjective rather than tangible measures.

To rectify the flaws in PA, researchers and practitioners realised that employee assessment must be part of a wider performance picture. There are various combinations of PM; however, it usually consists of three elements: the setting of objectives derived from corporate and business strategies, the evaluation of performance and the linkage between evaluated performance, development and rewards. Within this context, the appraisal is then an element of a broader understanding of PM (DeNisi & Murphy, 2017). However, scholars and practitioners often use the terms PM and PA interchangeably. While the PM was hailed as the answer to the problems of the PA, it is difficult to argue this point effectively as there is scant empirical evidence. Most PM studies over the last two decades have been literature reviews or conceptual studies (Maley et al., 2020).

PM includes important features such as rater and ratee goals, race, gender, age and trust (Morley et al., 2021). Trust is particularly fundamental to a PM. For example, following their seminal work on PM, Mayer and Davis (1999) propose that when there is trust between the employee and supervisor, the PM process is more likely to be acceptable to the employee. While Murphy et al. (2018) note that trust between an employee and the organisation reduces the necessity for the PM to be used as a control mechanism, and as trust increases, it is likely that the PM will be future-oriented, focused on developmental processes, generally used constructively, and above all fair.

Bernardin et al. (1995) examined fairness and bias in the form of ethnic, age and gender differences. However, while their research established that these criteria do not make a difference in rating bias and unfairness levels, Eyoun et al. (2020) report higher levels of perceived fairness and trust in PM for Generation Y than for Baby Boomers and Generation Xers. A study of Malaysian public servants found that the fairness of the PA is positively related to organisational commitment (Salleh et al., 2013). In sum, a fair appraisal system has been found to increase trust and acceptability, making trust and fairness crucial components of the appraisal system.

Frequent employee feedback is one of the critical ways a firm can increase the perception of employee fairness (Maley & Moeller, 2014; Pichler et al., 2020). However, most managers do not like giving feedback, particularly negative feedback (Murphy, 2020). Most research reports the positive aspects of feedback. However, there is also a dark side to feedback. While, as mentioned above, harsh feedback can be damaging to employees, some employees just do not like any type of feedback (Kluger & DeNisi, 1998). In a meta-analysis, Kluger and DeNisi (1996) found that feedback reduced performance in a third of employees. The authors

question the validity of Thorndike's (1913) law effect, which links positive feedback with reinforcement and negative feedback with punishment. They argue that feedback can impair performance and that the processes through which feedback affects performance demand complex explanations. Suggesting how, when and what type of feedback and to whom it is given are significant considerations.

While the all-encompassing PM incorporating the PA process, as denoted above, is a controversial HR process, PM can, if effective, coordinate the MNC's knowledge and control various HR processes at the heart of the MNC (Morley et al., 2021). In this way, PM is potentially important because an effective PM embraces and helps coordinate the MNCs' vital management and HR functions.

We conclude that trust and fairness will influence the MNC employees' acceptance of the PM process across contexts. These contextual influences are discussed in the following two sections.

Contextual influences of PM across borders

Emerging research underscores the critical nature of the HR context in appraising the effectiveness of HR processes and their impact on firm performance (DeNisi et al., 2021; Morley et al., 2021). In international human resources management (HRM), 'context' encompasses the political, economic, legal and cultural PM environments.

The *political* nature and management of the employee PM process across the MNC and its subsidiaries are influenced by the MNC's specific HR strategy and structure (Bartlett & Ghoshal, 1998). These strategies and structures reflect the various stages of internationalisation of the subsidiaries and the level of political influence from the HQ on the subsidiary (Birkinshaw et al., 2000). HR strategy evolves over four key stages. The first stage is an international strategy where the MNC considers the subsidiary an extension of the parent company, leading to a direct application of HR policies from the HQ to the subsidiaries (Bartlett & Ghoshal, 1998). The second strategic HR stage is a multinational strategy; here, subsidiaries are recognised for their unique capabilities, thus permitting the development of tailored HR policies (Harvey & Novicevic, 2002). Under a global strategy (third stage), the emphasis is on cost efficiency and centralisation, resulting in stringent HQ control over HR policies. Conversely, a transnational strategy (fourth stage) grants subsidiaries substantial autonomy in operational decisions, including HR policies, which naturally diminishes the HQ's political control.

Similarly, staffing strategies evolve also through four distinct approaches (Heenan & Perlmutter, 2007). The ethnocentric approach curtails subsidiary autonomy, with key leadership positions filled by expatriates from

the parent country. In contrast, the polycentric approach allows subsidiaries to function as discrete units with some degree of staffing decision-making autonomy. However, local managers' upward mobility to the head office is limited (Maley & Moeller, 2014). The geocentric approach acknowledges the unique contributions of each subsidiary by sourcing managerial talent globally. Finally, the region-centric approach permits regional autonomy, appointing managers within the same region for leadership roles.

Strengthening our understanding of subsidiary evolution sheds light on the most effective PM management approaches within subsidiaries. Such knowledge is instrumental for MNCs in enhancing the PM process and increasing employee acceptability at the subsidiary level. Consequently, the MNC's HR structural and strategic orientation determines the nature of PM and the extent of political control exercised over it. Accordingly, these dynamics significantly influence the purpose of the PM, the career trajectories of subsidiary employees and their acceptability to the PM system (e.g. Maley & Kramar, 2014).

The *economy* has a profound and continued impact on international business (Driouchi & Bennett, 2012) and, by extension, international HR and PM (Wood et al., 2018). For example, an economic crisis and ensuing uncertainty will place upward pressure on the MNC's revenue growth and a downward squeeze on costs. The reduction in spending means that there will be a shrinking of expenditure budgets (Fisher & White, 2000; Kamoche, 2007), and the MNC's strategic intent will be focused intensely on improving the bottom line (Collings et al., 2021; McCarthy & Sheehan, 2014). Additionally, the purpose of the PM may change to a focus on control and cost-cutting (Maley & Kramar, 2014). Carnevale and Hatak (2020) found that many organisations abandoned the PM completely during COVID-19 and the resultant economic turmoil. Wood et al. (2018) argue that during uncertainty, MNCs typically reduce employee pay, benefits, job security and workplace democracy. Crucially, Fields et al. (2006) found that organisations operating across different cultural contexts react differently to HR strategies during uncertainty. While Hong Kong Chinese firms increased training, monitoring and assessment during uncertainty, US companies decreased them. Boxall (1996) observed that while knowledge of international HRM practices in MNCs is widespread, how to change strategic direction to fit a particular context may not be.

A country's *legal* framework powerfully shapes its HR processes, particularly in PM. This influence is complex and multifaceted (Latham & Mann, 2006). Primarily, HR processes must align with labour and employment laws, dictating the boundaries within which PM must operate. Anti-discrimination laws are particularly significant, requiring appraisals to be objective and free from biases based on race, gender, religion or other protected characteristics (Arvey & Murphy, 1998). In

regions with strong labour unions, collective bargaining agreements can significantly influence PM systems (Murphy & Cleveland, 1995). These agreements may dictate evaluation criteria, feedback processes and actions following negative appraisals. Additionally, the broader cultural context, often mirrored in the legal framework, can subtly shape PM practices, affecting how feedback is delivered and perceived (Rubin & Edwards, 2020).

The legal system further outlines the recourse available to employees who believe they are appraised and paid unfairly. This ranges from internal grievance procedures to external legal actions, pushing organisations to prioritise fairness and accuracy in their appraisal processes (Pichler, 2012). Moreover, laws governing compensation, benefits and termination play a crucial role. These laws impact how performance is tied to rewards or consequences, including pay raises, bonuses, promotions and even termination in cases of poor performance. However, these laws vary significantly across borders. A comparative study (Festing & Barzantny, 2008) found that the influence of a country's legal context varies. They found that PMs in France and Germany are more strongly influenced by their respective legal context than PMs in Anglo-American countries. This variation implies that MNCs must carefully manage cross-border legal regulations to link the PM with legal obligations. Finally, the legal requirement for documentation and record-keeping ensures transparency and accountability in PM. This aids not only in maintaining compliance but also protects both the MNC and the employee in any disputes. In conclusion, the legal context across the MNC subsidiaries is a vital factor shaping PM practices and ultimately plays a significant role in employee acceptability of the PM. It ensures that PM systems comply with the law, are fair, respectful of privacy and are culturally sensitive, ultimately leading to more effective and lawful PM.

We conclude that the political, economic and legal context may influence the acceptability of the PM process of employees in MNCs.

In the next section, we discuss the *cultural* environment as the fourth context and rationalise why it lies at the core of this conceptual work.

Cultural context

Cultural dimensions profoundly affect the acceptability of PM systems across borders (Caligiuri & Day, 2000; Morley et al., 2021; Peretz & Fried, 2012), so we have made culture the principal focus of the present work. We base our cultural observations on Hofstede's (1980, 1991, 1994) dimensions because they provide essential information about variances between countries and their cultures and how to manage such differences (Beugelsdijk et al., 2018; Greenfield, 2000; Triandis, 1996, 2002).

Hofstede analysed extensive primary data collected at IBM between the late 1960s and early 1970s and

identified the following cultural dimensions: individualism versus collectivism (the degree to which people in a country prefer to act as individuals rather than group members), masculinity versus femininity (the degree to which specific values that are associated with the role of men prevail over values that are more associated with the role of women), power distance (the degree of inequality between people that the population of a country considers as standard), uncertainty avoidance (the degree to which people in a country prefer structured over unstructured situations) and long-term versus short-term orientation (Beugelsdijk et al., 2018; Hofstede, 1994).

The cultural pattern of individualism–collectivism is generally acknowledged as one of Hofstede's key dimensions (Beugelsdijk et al., 2018; Triandis, 1996), recognised as 'the most significant cultural difference among cultures' (Triandis, 2002, p. 907) and asserted as the 'deep structure' of cultural differences (Greenfield, 2000). Considering the importance, we focus on individualism and collectivism in our paper. Nevertheless, it would be interesting to extend this work with Hofstede's (1980, 1991, 1994) other dimensions; this should be an avenue for further research as it is beyond the scope of this work.

Hofstede's individualism conceptualises individuals as separate beings characterised by personal differences, making them distinct from a group (Cheng et al., 2020). Individualists are autonomous and self-reliant and thrive on individual achievements, prioritising personal goals over the goals of others. In contrast, collectivism as a concept closely interconnects groups of individuals who share common values, behaviours, needs and norms. Collectivist cultures acknowledge that group members depend on each other to survive; thus, protecting each other becomes an obligation of group members (Berry et al., 1997). Collectivists define 'self' concerning their group, such as being a mother (Cheng et al., 2020). Hofstede (1980) understands individualism and collectivism as a continuum, with each cultural construct at opposite poles.

Individualistic-based PM has been identified in Sweden, France, Germany, the United States and Australia. For example, PM acceptability in Sweden relates to communication and career development (Chiang & Birtch, 2012). This finding echoes the importance of egalitarianism in Nordic culture (Gupta & Hanges, 2004). In France, employees consider training the primary purpose of PM (Groeschl, 2003). German firms prefer to use PM primarily for long-term career development (Festing & Barzantny, 2008).

Interestingly, the above studies show that Sweden, France and Germany would be average in terms of scores for individualism. However, the United States and Australia have high individualism scores, and studies reveal that equity, consistency and voice are essential to employees in these countries. For example, Heslin and VandeWalle (2011) found that consistency, bias, accuracy and voice provision were important for US managers. Maley and Moeller (2014) discovered that

Australian employees required a voice in the PM process and emphasised long-term career development. Along these lines, Milliman et al. (2002) observed that voice combined with feedback is vital for Australian employees to accept the PM process.

Along with expectations, the collectivist-based PM was found in China, the Middle East, Turkey and North Africa, revealing different themes for PM acceptability. In these collectivist countries, the acceptability of the PM is concerned with improving performance and promotion. The Chinese consider the PM a vital relationship-building vehicle (Shen, 2004). Along these lines, Taormina and Gao (2009) investigated PM acceptability in China and found socialisation to influence the acceptance of PM significantly. Furthermore, in China, perceptions of PM fairness are linked to variations in the influence of *guanxi* (respect) on supervisor decision-making (Gu et al., 2020).

Similarly, Yahiaoui et al. (2021) recently examined the PA of a French MNC's Middle East and North Africa (MENA) subsidiaries. The authors found significant differences in the MENA employees' social-cultural values. Such values include the emotional relationship between managers and employees, the fear of losing face, high power distance, the desire to avoid confrontation and high-context communication. In Turkey, Aycan (2005) argues that acceptable PM practices are sympathetic to high collectivism, incorporating paternalism, teams and caring values in Turkish culture. PM acceptability in Turkey is more associated with loyalty to the in-group than productivity. Thus, social and relational factors are critical acceptability criteria compared with task performance. At the same time, the PM in Turkish firms strongly aligns with managerial cultural values (Demirbag et al., 2014; Keleş & Aycan, 2011).

Overall, values, either collectivistic or individualistic-oriented and thus depending on the cultural context, are critical for the acceptability of the PM system. Neher and Maley (2020) further concluded that the more closely employees' values align with the MNC subsidiary's management's values, the better hierarchical activities and interactions in the organisation, such as the PM, are trusted and accepted.

In conclusion, PM acceptability by the employee in MNCs is founded on the employee's perceptions of fairness in their culture. Hence, the cultural context may influence the acceptability of the PM process by MNC employees.

Performance management acceptability

The subject of employee acceptance of the PM has been recognised for some time. It underscores the significance of employee feedback, career advancement, compensation, feedback mechanisms and fairness (Bernardin & Beatty, 1984; Dipboye & de Pontbriand, 1981). However,

it is essential to acknowledge that these insights primarily stem from research conducted in North America, identifying important criteria for individualistic cultures but neglecting collectivistic cultures. This work may not be universally applicable across diverse cultural contexts. Hedge and Teachout (2000) underscored the critical nature of employee acceptance in the context of PM, as it profoundly influences its impact on employee motivation and management control. Since this vital body of work, the topic has received little scholarly attention.

There are a few exceptions. For example, Taormina and Gao (2009) examined PM acceptance in China and found that *guanxi* behaviours explained employees' acceptance of the PM system. In a subsequent study in China, the authors found that organisational socialisation can influence the acceptance of PA criteria (Taormina & Gao, 2009). In his seminal work on PM practices, Cascio (2012, p. 66) noted that

individualistic cultures emerge in societies that are complex (many subgroups with different attitudes and beliefs) and loose (relatively few rules and norms about what is correct behaviour in different types of situations). Collectivism emerges in societies that are simple (individuals agree on beliefs and attitudes) and tight (many rules and norms about what is correct behaviour in different types of situations).

The author extends this statement by emphasising that accepting the appraisal in collectivist cultures will differ from individualistic cultures regarding several important issues. In collectivist cultures, goal setting and reward systems are less centre stage; instead, team or organisation-wide goals and rewards are preferred (Cascio, 2012; Dauda, 2018).

In collectivistic cultures, participation in the feedback process is less important. However, the type of delivery of feedback is omnipotent and sensitivity to face-saving is significant. One way to avoid the cultural complexities of direct feedback in collectivist societies could be to give feedback to a team (Van de Vliert et al., 2004). Overall, it is vital to consider the local culture and its norms and values to circumvent unintended consequences. Notwithstanding, two features of acceptability are common across both individualism and collectivism: trust and fairness (Kuvaas, 2006; Saratun, 2016).

In summarising this section, we acknowledged that the PM, although a controversial process, most probably has a valuable strategic role in the MNC and is related to culture. Related to this, we analysed the context, particularly the cultural context concerning the PM. We confirm that employee acceptability of the PM is significant for its effectiveness and is embedded in trust and fairness. In highly individualistic countries, the PM was seen to be linked to performance and

focused on bottom-line profit (e.g. the United States, Australia and the United Kingdom). On the other hand, in nations with an average score for individualism (Sweden, France and Germany), the PM was considered important for training and development, which are traditionally in line with individualistic expectations. In contrast, in collectivist nations, the purpose of the PM was perceived to be more related to social-cultural values and relationship building. The important point here is that the cultural variations in PM acceptability (summarised in Table 1) can broadly be categorised by their individualistic or collectivistic nature, presenting two sets of unique challenges in managing the PM across cultures and borders. However, the greater challenge is ensuring all employees are treated fairly and consistently. We know that culture matters in PM (DeNisi et al., 2008) and that MNCs must treat all employees fairly and consistently (Neher & Maley, 2020). Unfortunately, there is little research to guide MNCs in accomplishing this balancing act (DeNisi et al., 2021). It is evident in this synopsis of the extant PM literature that trust and fairness are recurrent themes across individualist and collectivist cultures. Hence, we conclude that employee acceptance of the PM is significant for its effectiveness and is embedded in trust and fairness.

Next, we examine the relevance and pertinent features of fairness and trust through the lens of the norms of reciprocity theory.

NORMS OF RECIPROCITY— ORGANISATIONAL CITIZENSHIP BEHAVIOUR

Organisational theories attempt to understand the behaviours that occur during the PM process. To explain employees' behaviours that are not formally rewarded from a contractual point of view (Organ, 1997) and leader-subordinate relationships (Uhl-Bien & Maslyn, 2003), organisational researchers have applied the norm of reciprocity. OCB is a term used to explain employee behaviours that are beneficial to the organisation but not directly recognised by the formal reward systems, salary or promotion issues (Organ, 1988). The literature on OCB has widely used reciprocity frameworks to rationalise why employees tend to adopt certain behaviours to reciprocate fair or unfair treatment experienced in the organisation (Organ, 1997). For instance, OCB has been considered a form of reciprocation of 'perceived organisational support' (Coyle-Shapiro et al., 2004); in this case, citizenship is explained as an extra-role behaviour consequent to the employee's perception of having been treated well by the organisation (Organ, 1997). If an organisation can create a mutually beneficial relationship with its employees by satisfying the obligations they assume from the organisation, staff

members are more likely to voluntarily put more effort into their jobs or consider extra duties to achieve organisational goals (Özçelîk & Uyargîl, 2019).

In a recent review, Ndoja and Malekar (2020, p. 91) conclude that 'OCB is an employee's discretionary behaviour, which implies that this is not a behaviour which can be enforced as a requirement of the job and the initiative starts from the employee'. However, there is the suggestion that in some organisations, OCB may not be discretionary (e.g. Fernandes et al., 2021; Podsakoff et al., 2007; Spanouli & Hofmans, 2016; Turnipseed & Wilson, 2009; Vigoda-Gadot & Angert, 2007). Some scholars argue against mandatory OCB. The rationale is that when OCBs are mandatory, they become compulsory citizenship behaviours (Vigoda-Gadot & Angert, 2007), counterproductive (Spanouli & Hofmans, 2016) and could be associated with job stress and intentions to quit (Bolino et al., 2013).

Accordingly, the extant literature has found that OCB is related to concepts such as organisational commitment, job satisfaction and the perception of fairness and has a significant relationship with performance (e.g. Lee & Salleh, 2009; Neher et al., 2021; Podsakoff & MacKenzie, 1997; Tepper & Taylor, 2003). For example, Yu (2021) found a positive relationship between trust and leader-subordinate guanxi, suggesting that the greater the perceived trust, the stronger the leader-subordinate relationship. Trust in the relationship is the basis for accepting the leader's conduct and intentions (Liu & Shi, 2017; Wong et al., 2003). Consequently, applying the basic tenets of the OCB in PM could feasibly increase employees' perceptions of justice, equity and trust, and hence the acceptability of the PM system (Özçelîk & Uyargîl, 2019). Most significantly for the present paper, reciprocity has been shown to differ across cultures. For example, Gächter and Herrmann (2009) looked at reciprocity in Russia and Switzerland and showed how cultural background influences strong reciprocity. Their results show that culture has a strong influence on positive and especially strong negative reciprocity.

Culture-related variables, such as employees' personal values and ethics (Turnipseed, 2002), can influence how an employee engages in OCB (Becton & Field, 2009; Kwantes et al., 2008; Lin & Ho, 2010). For example, Moorman and Blakely (1995) argue that individuals from collectivist cultures show higher levels of OCB than those from individualist cultures.

Farh et al. (1997), in an early study of OCB in Chinese companies, developed five OCB dimensions based on Chinese contexts (altruism, conscientiousness, company loyalty, interpersonal harmony and protection of company resources). While Chinese altruism and conscientiousness are defined similarly to the Western, the definition of identification with the company includes harmony and protecting company resources, reflecting the cultural roots of the Chinese in-group collectivism. In a later study, the authors evaluated the impacts of OCB on trust (Farh et al., 2004). Hui et al. (2004) investigated

the relationship between psychological contracts and OCB in China, arguing that the Chinese culture provides an environment where 'employees experience employment as relational, based on trust and mutual support' and that, in this environment, employees can be expected to 'be particularly motivated to behave in ways that strengthen their relationship with their employer' (p. 314). Hence, the Chinese collectivist culture is likely to enhance the occurrence of OCB performance. Kwantes et al. (2008), in their empirical research, conclude that managing a multicultural workforce by considering individual OCB attitudes has potential applications to PA and reward allocation.

Thus, reciprocity could help understand both individualist and collectivist cultures to improve perceptions of the PM. Supervisors across all cultures need to recognise cultural-specific behaviour in PM, especially the probability of fairness and trust related to the acceptability of the process and the strength of the reaction when equity is deficient.

In setting the scene by discussing the relevant components of the PM research through the lens of OCB, we are now putting together the jigsaw towards enhancing employee acceptability of the PM across cultural contexts.

TOWARDS ENHANCING EMPLOYEE ACCEPTABILITY OF PM ACROSS BORDERS

So far, we have identified that PM is a process with many complexities and challenges that extend across borders and cultures, the most significant of which is poor employee acceptability. However, PM acceptability increases when the purpose of PM is clearly understood by employees (Claus & Briscoe, 2009). By adhering to clear PM purposes, the linkage between individual employee objectives and the strategy of the MNC is reinforced; however, employee PM acceptability will differ across borders. While we have identified that context is important in PM, cultural context is critical in PM (Claus & Briscoe, 2009).

Furthermore, we have illustrated that acceptability strongly correlates with perceptions of trust and PM fairness (e.g. Akhtar & Khattak, 2013; Kuvaas, 2006; Murphy et al., 2018; Ostroff, 1993; Saratun, 2016). Thus, to be acceptable across borders, the PM must be perceived as fair by all employees in all the MNC's subsidiaries. OCB helps to explain that when an employee identifies PM as unfair, they are likely to withdraw from extra-role behaviour and adopt behaviours that lower or minimise performance outputs (Harrington & Lee, 2015). Moreover, according to the literature, unfair treatment will result in adverse performance outcomes; these may differ across cultures but will typically cumulate in lowering employee performance.

Nevertheless, concerning employees' perception of PM fairness, most studies have focused on structural factors rather than cognitive or psychological perspectives.

Thus, this paper rationalises that if the PM process is to become acceptable, the employee would increasingly trust the organisation and perceive fairer treatment from it, improving OCB. Consequently, making the PM more acceptable must be one of the fundamental motivational mechanisms in the organisation behaviour circle. So, framing a dynamic model that interconnects PM-OCB in a cross-border setting may offer new insights. The premise is that when the PM incorporates both fairness and trust, PM will more likely be acceptable to employees. However, the purpose of the PM may vary across different cultures and thus needs to be considered as well to obtain a holistic picture. Table 1 offers a structured overview of our literature-based discussion. With an emphasis on the collectivist and individualist cultures, the table presents the discussed countries (including examples of their respective authors) and their PM purposes, as well as examples of HR-related key management actions contributing to the contextual influences.

Overall, the literature shows that for mainly *collectivist cultures*, trustful and respectful relationships, team orientation, consistent application and, to some extent,

applying an administrative approach are central purposes of the PM. Relationships and team orientation seek socially focused management actions. Relationships more broadly address respect (e.g. courteous PA), foster strong networks ('guanxi', Gu et al., 2020) and aim for inclusiveness, avoiding the perils of in-out groups that have been identified in leader-manager exchange (LMX) theory (Graen & Uhl-Bien, 1995). The team purpose more narrowly asks for actions, such as team performance parameters and preserving humility and modesty. Moreover, consistency across MNCs asks for the integration of the existing socio-cultural values. In contrast, in many Indian establishments, the main key management action consists of the conventional assessment process (Dauda, 2018), which is an administration-based PM approach. Overall, we can summarise that the purpose of the PM in collectivist cultures is generally group-focused; however, the key management actions need specific consideration related to the country where the subsidiary of an MNC is located.

Individualist cultures, on the other hand, see the purpose of PM in the validity and reliability of the process,

TABLE 1 Components of enhanced MNC PM acceptability.

Country	Examples of authors	Purpose	Key management actions
Collectivist cultures			
China and Turkey	Aycan, 2005; Gu et al., 2020; Shen, 2004; Taormina & Gao, 2009	Relationships, respect and trust	<ul style="list-style-type: none"> • Respect (Chinese: guanxi) • Foster relationships • Courteous PA • Mindful of the risks of the in-out groups
Turkey	Aycan, 2005; Demirbag et al., 2014	Teams	<ul style="list-style-type: none"> • Consider team performance • Preserve humility
India	Dauda, 2018	Administrative	<ul style="list-style-type: none"> • Promote conventional PM
Middle East and North Africa	Yahiaoui et al., 2021	Consistency across MNC	<ul style="list-style-type: none"> • Ensure assimilation of local socio-cultural values
Individualist cultures			
USA	Heslin & VandeWalle, 2011	Validity and reliability	<ul style="list-style-type: none"> • Ensure equity and consistency in the process • Consider 360 appraisals • Management by objectives
Australia	Maley & Moeller, 2014	Employee voice and equity	<ul style="list-style-type: none"> • Permit time for voice • Allow sufficient time for an appraisal interview • Treat all employees equally • Listen
Sweden and Australia	Chiang & Birtch, 2012; Milliman et al., 2002	Communication and feedback	<ul style="list-style-type: none"> • Communicate the purpose of the process • Give plenty of notice and time for preparation • Offer frequent and meaningful feedback
France, Germany and UK	Festing & Barzantny, 2008; Groeschl, 2003; Jentjens & Yang, 2022	Training and professional development	<ul style="list-style-type: none"> • Allow time to discuss training needs—organisational and individual • Ensure employee capabilities are maintained and renewed—especially in a crisis

Abbreviations: MNC, multinational corporation; PA, performance appraisal; PM, performance management.

employees' voice and equity, active communication, and training and professional development. These purposes lead to management actions such as 360 appraisals, management by objectives, equity- and equality-ensuring processes and sufficient time for the appraisal conversations to listen and ensure the employee's voice is heard. Critical management actions include providing frequent and meaningful feedback and communicating the purpose of the PM process. Additionally, allowing enough room and time to discuss and implement needs-oriented training and professional development is vital. This will ensure that employees' capabilities are kept updated and enhanced as required—thus, to be ready and effective at work in times of crisis.

Taking Table 1 to the next level, the following section develops a conceptual framework for creating positive PM acceptability based on the purpose and contextual influences found in cross-border PM. We reason that the changes made to the MNC PM will improve employees' OCB and, consequently, increase their acceptability. Variations across different cultures are considered, with substantial differences between individualist and collectivist countries.

DEVELOPMENT OF A CONCEPTUAL FRAMEWORK FOR CREATING PM ACCEPTABILITY IN MNCs

We have argued that when the PM process is unacceptable to employees, the relationship with their supervisor and the MNC is at risk. An unacceptable PM creates a situation where the political, economic, legal and particularly cultural contexts are not considered. To avoid this

scenario, we have developed a conceptual framework (Figure 1) that considers the key steps in attaining employee acceptability of PM across different contextual borders.

Discussion of the conceptual framework

As an **initial step**, identifying the country of operations allows for categorising into individualist or collectivist countries (*cultural context*) and determining the *country-specific purpose of the PM* across the borders. For example, employees from Germany are primarily interested in professional development opportunities. Hence, knowing the purpose of the PM across the MNC subsidiaries allows for a customised process and focus. Additionally, knowing whether a culture is individualistic (e.g. Germany) or collectivistic (e.g. China) oriented decides, for example, whether personal or group goals should be prioritised in the PM process of an MNC subsidiary. By considering the purposes, the linkage between individual employee objectives and the strategy of the MNC is reinforced. Hence, it can be assumed that both employee satisfaction and MNC strategic achievement increase.

Another initial important cultural reflection when goal setting is that OCB dimensions do not remain static across cultural borders. For example, Chinese altruism and conscientiousness are more or less similar to the West, but harmony and protection of company resources will differ (Farh et al., 1997). As a result, the effectiveness of the PM process is strongly influenced by context (e.g. DeNisi & Murphy, 2017)—cultural, political, economic and legal—and the purpose of the PM. Careful

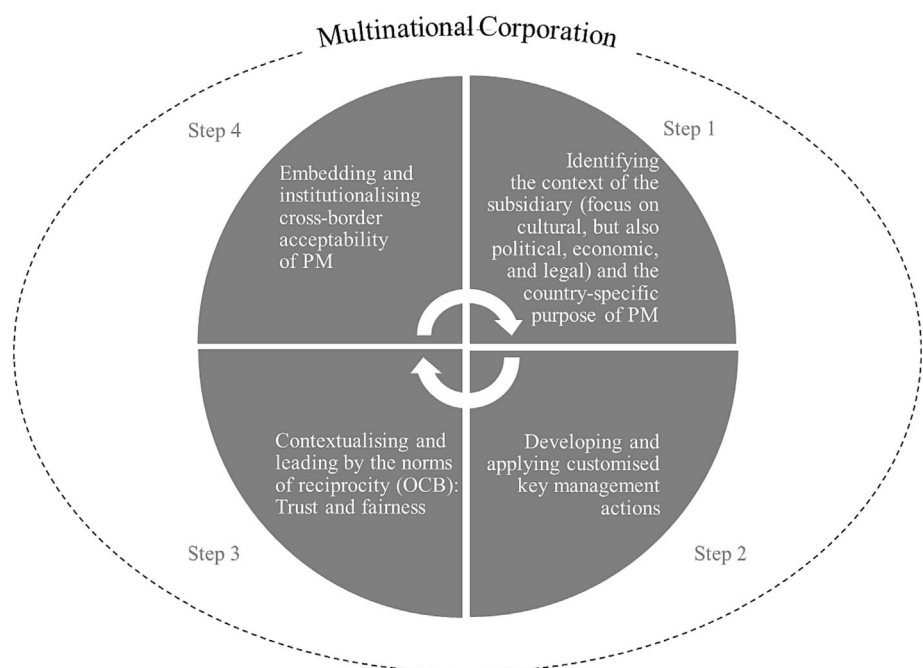


FIGURE 1 Conceptual framework for creating performance management (PM) acceptability.

analysis of context and purpose may be the most important step as it decides what kind of PM actions must be taken by the management and leaders in the different MNC locations.

In the **second step**, the *key management actions* must be customised and individually applied to each subsidiary's setting and employees. That is, the goals of the organisation, its subsidiary and the staff members must be reflected. While the key management actions are established in the general HR management discipline literature, we have offered an exemplar selection (see Table 1 and further discussion in the [Towards Enhancing Employee Acceptability of PM Across Borders](#) section) that specifically considers the country-specific purpose of the PM and the cultural character.

Such an approach aligns with the current shift from a static to a dynamic and integrated PM system (Garengo et al., 2022), which is expected to be better suited for current and future PM contexts (Bianchi et al., 2017). The experience with the PM process and the outcome is crucial for employees' views, feelings and behaviour (Neher & Maley, 2020), which is reflected in the individual's OCB (Organ, 1997). A positive experience with the PM enhances employees' trust in their relationship with their supervisor and, thus, in the organisation and increases the perception of fair processes (Neher & Maley, 2020). Consequently, employees will likely reciprocate a positive PM experience with organisational commitment (Farndale et al., 2011; Farndale & Kelliher, 2013).

At this stage in the model, the critical PM issues identified in the extant literature should be considered in depth. For example, from Kluger and DeNisi's (1996) seminal work on feedback, we cannot take for granted that all feedback will reinforce the desired behavioural outcomes and that perhaps feedback must be personalised and finely tuned to suit the recipient. We must be mindful that feedback is a multifaceted phenomenon that needs to be fully understood and sometimes can weaken performance. Thus, we reinforce the suggestion that how, when, and what type of feedback and to whom it is given are significant considerations. We should also consider the objectives that are set in the PM and ensure that OCBs are discretionary (e.g. Fernandes et al., 2021; Podsakoff et al., 2007; Spanouli & Hofmans, 2016; Turnipseed & Wilson, 2009; Vigoda-Gadot & Angert, 2007). If OCBs become mandatory, the principle of OCB will be lost (Vigoda-Gadot & Angert, 2007), risking job stress and increased intentions to quit (Bolino et al., 2013).

Additionally, from the seminal work of Farh et al. (1997), how PM, particularly feedback and OCB, are perceived may need to differ across private and public organisations and even joint ventures.

Subsequently, the **third step** focuses on the context where employees are expected to perceive fair individual treatment and build a trustful relationship that informs

OCB or norms of reciprocity. While it can be assumed that the MNC's corporate culture and values have a pervasive influence that cuts across national borders, the country-level context is crucial and likely to predict the outcomes of the local effectiveness of the PM system and the employee satisfaction of the system (Morley et al., 2021). Hence, OCB is largely driven by the organisational climate and culture, team characteristics and supervisor–subordinate relationships (Murphy et al., 2018). Leaders who support employees effectively through the PM process increase their subordinates' perception that they have been treated fairly, which enhances their trust in their leader and the organisation and ultimately increases OCB (Podsakoff et al., 2000). Hence, offering employees management actions that are customised and individualised to the context contributes to increasing trust and fairness and, thus, better OCB. It is worth noting that such customisation and individualisation should also consider societal differences in trust—that is, high-trust (e.g. Germany) and low-trust (e.g. France) countries—which may affect individual and organisational level trust (Jentjens & Yang, 2022).

The **fourth step** closes the loop. By organisationally embedding and institutionalising this process into the PM across the MNC, we propose that while OCB will improve, the *cross-border acceptability* of PM will be enhanced. Mayer and Davis' (1999) seminal field study found that trust in management was significantly correlated with the acceptability of the PM system. Other scholars, such as Bradley and Ashkanasy (2001) and Dewettinck and van Dijk (2013), drew similar conclusions. Murphy et al. (2018) also noted that increased trust contributes to a future-oriented and developmental PM, which is generally used constructively and perceived as fair. Hence, the PM is more likely to be accepted by the employees. As a result, an accepted PM contributes to employees' motivation, engagement and commitment to their jobs and organisation, which contributes to the economic growth of the MNC (Neher & Maley, 2020).

To operationalise the implementation of the conceptual framework and its steps, we suggest a well-established maturity model approach (Neher et al., 2018) assessing the level of acceptability of an MNC subsidiary. Such a maturity model contains specific criteria that measure the extent to which cross-border acceptability of the PM is embedded. These criteria are linked to our framework's four steps with the aim that the level of acceptability increases with each iteration of working through the process of our framework. As the development of such an 'acceptability maturity model' goes beyond the scope of this paper, it is an ideal avenue to extend this research further.

In conclusion, the conceptual framework (Figure 1) demonstrates that the PM purpose and context require careful consideration and evaluation and are closely linked. They form the basis to define and formulate the key management actions for MNC host countries—and

then need further employee-specific development. Our model also illustrates where contextual influences sit within the MNC PM process and their role. Hence, we extend the literature (e.g. DeNisi & Murphy, 2017; Morley et al., 2021; Peretz & Fried, 2012; Tziner et al., 2005) by offering a positioning of the contextual antecedents, which allow the MNCs to better structure and conduct their PM processes and procedures aiming at attaining cross-border acceptability.

Linking the conceptual framework to the literature review

The framework goes some way to manage the contextual issues identified in our paper. For example, it attempts to synchronise rater and ratee goals, manage supervisor and employee dyads and enable trust and factors of cross-cultural differences associated with PM (Caligiuri & Day, 2000; Morley et al., 2021; Peretz & Fried, 2012). However, the framework's most critical function is that it recognises the critical problems related to the effectiveness of the PM and its acceptability by employees (Mayer & Davis, 1999) and the associated risks.

Directions for future research based on the conceptual framework

Given this initial theoretical work to address the gap in the literature, we now suggest applying our findings to real-life business settings. For instance, we are interested in incorporating our PM model in an MNC case subsidiary using the components towards enhanced MNC PM acceptability (Table 1) and integrating our proposed conceptual framework (Figure 1). Such an investigation could entail a pre-assessment of the acceptability of the PM and then a post-assessment after incorporating the model in its entirety. This could also include the theoretical development of an acceptability maturity model and the subsequent application within the case subsidiary for validation. As a result, insights gained will demonstrate opportunities for improvement and potential extensions both theoretically and practically. Moreover, future studies that include empirical and, particularly, longitudinal data would be valuable to examine (1) the interaction between the components and steps towards enhanced MNC PM acceptability and management actions; (2) their impact on the acceptability of the PM; and ultimately, (3) the influence on sustained higher financial performance. Additionally, as mentioned earlier, extending this paper by adding Hofstede's (1980, 1994) other cultural dimensions, namely, masculinity/femininity, power distance, uncertainty avoidance and long-term/short-term orientation, would be beneficial. While this paper has largely focused on cultural context, there are

clearly opportunities to explore further the political, economic and legal contextual issues in employee acceptability of PM across borders.

CONCLUDING COMMENTS

We acknowledge the limitations of this paper. Our conceptual work is theory-based; thus, the discussions conducted across this paper have considered extant empirical and conceptual research across the PM. In conclusion, this work suggests a theoretical framework (Figure 1) that illustrates and explains how the cross-border acceptability of PM in MNCs can be improved. The circular conceptual model brings together country-specific and, thus, cultural differences, which allow the offering of bespoke key management actions. In turn, customised and individualised key management actions enhance fair treatment and trust in the MNC, which is vital for all employees irrespective of the culture or host country. Consequently, fair and trustful relationships are central cross-cultural commonalities that foster motivation and commitment of the employees to the MNC and thus positively inform OCB, resulting in superior individual and corporate performance and enhanced financial outcomes.

As a result, this theory-based work adds not only to the MNC PM literature but also benefits practitioners by developing a specific framework that illustrates the circular process and provides a set of concrete criteria and key management actions to allow the PM to be acceptable across borders.

AUTHOR CONTRIBUTIONS

Alain Neher, Jane Maley, Lucia Wuersch and Branka Krivokapic-Skoko contributed to the design and implementation of the research, the conceptualisation and the writing of the manuscript.

CONFLICT OF INTEREST STATEMENT

None of the authors have a conflict of interest.

ACKNOWLEDGEMENTS

Open access publishing facilitated by Charles Sturt University, as part of the Wiley - Charles Sturt University agreement via the Council of Australian University Librarians.

DATA AVAILABILITY STATEMENT

This is a conceptual paper; hence, no data is available other than the literature used for this work and presented in the reference list.

ORCID

Alain Neher  <https://orcid.org/0000-0002-6057-1003>

Jane Maley  <https://orcid.org/0000-0002-7836-0204>

Lucia Wuersch  <https://orcid.org/0000-0002-4083-9754>

REFERENCES

- Aguinis, H., Gottfredson, R.K. & Joo, H. (2012) Using performance management to win the talent war. *Business Horizons*, 55(6), 609–616. Available from: <https://doi.org/10.1016/j.bushor.2012.05.007>
- Akhtar, T. & Khattak, S. (2013) Employee acceptability of performance appraisals: issues of fairness and justice. *World Applied Sciences Journal*, 24(4), 507–518.
- Arvey, R.D. & Murphy, K.R. (1998) Performance evaluation in work settings. *Annual Review of Psychology*, 49(1), 141–168. Available from: <https://doi.org/10.1146/annurev.psych.49.1.141>
- Aycan, Z. (2005) The interplay between cultural and institutional/structural contingencies in human resource management practices. *International Journal of Management*, 1(7), 983–1119. Available from: <https://doi.org/10.1080/09585190500143956>
- Bartlett, C.A. & Ghoshal, S. (1998) Beyond strategic planning to organization learning: lifeblood of the individualized corporation. *Strategy and Leadership*, 26(1), 34–39. Available from: <https://doi.org/10.1108/eb054610>
- Becton, J.B. & Field, H.S. (2009) Cultural differences in organizational citizenship behavior: a comparison between Chinese and American employees. *The International Journal of Human Resource Management*, 20(8), 1651–1669. Available from: <https://doi.org/10.1080/09585190902770646>
- Bernardin, H.J. & Beatty, R.W. (1984) *Performance appraisal: assessing human behavior at work*. Boston: Kent Publishing.
- Bernardin, H.J., Hennessey, H.W., Jr. & Peyrefitte, J. (1995) Age, racial, and gender bias as a function criterion specificity: a test of expert testimony. *Human Resource Management Review*, 5(1), 63–77. Available from: [https://doi.org/10.1016/1053-4822\(95\)90008-X](https://doi.org/10.1016/1053-4822(95)90008-X)
- Berry, J.W., Poortinga, Y.H., Pandey, J., Segall, M.H. & Kagitcibaşı, Ç. (Eds.). (1997) *Handbook of cross-cultural psychology: theory and method*, 2nd edition, Vol. 1. Needham Heights: Allyn and Bacon.
- Beugelsdijk, S., Kostova, T., Kunst, V.E., Spadafora, E. & van Essen, M. (2018) Cultural distance and firm internationalization: a meta-analytical review and theoretical implications. *Journal of Management*, 44(1), 89–130. Available from: <https://doi.org/10.1177/0149206317729027>
- Bianchi, C., Bovaird, T. & Loeffler, E. (2017) Applying a dynamic performance management framework to wicked issues: how coproduction helps to transform young people's services in Surrey County Council, UK. *International Journal of Public Administration*, 40(10), 833–846. Available from: <https://doi.org/10.1080/01900692.2017.1280822>
- Birkinshaw, J., Bresman, H. & Håkanson, L. (2000) Managing the post-acquisition integration process: how the human integration and task integration processes interact to foster value creation. *Journal of Management Studies*, 37(3), 395–425. Available from: <https://doi.org/10.1111/1467-6486.00186>
- Björkman, I. & Lervik, J.E. (2007) Transferring HR practices within multinational corporations. *Human Resource Management Journal*, 17(4), 320–335. Available from: <https://doi.org/10.1111/j.1748-8583.2007.00048.x>
- Bolino, M.C., Klotz, A.C., Turnley, W.H. & Harvey, J. (2013) Exploring the dark side of organizational citizenship behavior. *Journal of Organizational Behavior*, 34(4), 542–559. Available from: <https://doi.org/10.1002/job.1847>
- Boxall, P.F. (1996) The strategic HRM debate and the resource-based view of the firm. *Human Resource Management Journal*, 6(3), 59–75. Available from: <https://doi.org/10.1111/j.1748-8583.1996.tb00412.x>
- Bradley, L.M. & Ashkanasy, N.M. (2001) Formal performance appraisal interviews: can they really be objective, and are they useful anyway? *Asia Pacific Journal of Human Resources*, 39(2), 83–97. Available from: <https://doi.org/10.1177/103841110103900206>
- Caligiuri, P.M. & Day, D.V. (2000) Effects of self-monitoring on technical, contextual, and assignment-specific performance: a study of cross-national work performance ratings. *Group & Organization Management*, 25(2), 154–174. Available from: <https://doi.org/10.1177/1059601100252004>
- Cappelli, P. & Tavis, A. (2016) The performance management revolution. *Harvard Business Review*, 94(10), 58–67.
- Carnevale, J.B. & Hatak, I. (2020) Employee adjustment and well-being in the era of COVID-19: implications for human resource management. *Journal of Business Research*, 116, 183–187. Available from: <https://doi.org/10.1016/j.jbusres.2020.05.037>
- Cascio, W.F. (2012) How does downsizing come about? In: Cooper, C., Pandey, L.A. & Quick, J.C. (Eds.) *Downsizing: is less still more*. Cambridge: Cambridge University Press, pp. 51–75. [10.1017/CBO9780511791574.005](https://doi.org/10.1017/CBO9780511791574.005).
- Chau, V.S. (2019) Performance management: state-of-the-art and implications for Europe and beyond. *European Management Review*, 16(4), 225–228. Available from: <https://doi.org/10.1111/emre.12357>
- Cheng, A.W., Rizkallah, S. & Narizhnaya, M. (2020) Individualism vs. collectivism. In: Carducci, B.J., Nave, C.S., Mio, J.S. & Riggio, R.E. (Eds.) *The Wiley Encyclopedia of Personality and Individual Differences*. Hoboken: Wiley Blackwell, pp. 287–297. Available from: <https://doi.org/10.1002/9781118970843.ch313>
- Chiang, F.F. & Birtch, T.A. (2012) The performance implications of financial and non-financial rewards: an Asian Nordic comparison. *Journal of Management Studies*, 49(3), 538–570. Available from: <https://doi.org/10.1111/j.1467-6486.2011.01018.x>
- Claus, L. & Briscoe, D. (2009) Employee performance management across borders: a review of relevant academic literature. *International Journal of Management Reviews*, 11(2), 175–196. Available from: <https://doi.org/10.1111/j.1468-2370.2008.00237.x>
- Claus, L., Lungu, A.P. & Bhattacharjee, S. (2011) The effects of individual, organizational and societal variables on the job performance of expatriate managers. *International Journal of Management*, 28(1), 249–271.
- Collings, D.G., McMackin, J., Nyberg, A.J. & Wright, P.M. (2021) Strategic human resource management and COVID-19: emerging challenges and research opportunities. *Journal of Management Studies*, 58(5), 1378–1382. Available from: <https://doi.org/10.1111/joms.12695>
- Coyle-Shapiro, J.A.M., Kessler, I. & Purcell, J. (2004) Exploring organisationally directed citizenship behaviour: reciprocity or 'It's my job'? *Journal of Management Studies*, 41(1), 85–106. Available from: <https://doi.org/10.1111/j.1467-6486.2004.00422.x>
- Dauda, Y. (2018) A review of performance appraisal systems in different countries: the UK, India, South Africa and Ghana. *International Journal of Applied Environmental Sciences*, 13(2), 203–221.
- Demirbag, M., Collings, D.G., Tatoglu, E., Mellahi, K. & Wood, G. (2014) High-performance work systems and organizational performance in emerging economies: evidence from MNEs in Turkey. *Management International Review*, 54(3), 325–359. Available from: <https://doi.org/10.1007/s11575-014-0204-9>
- DeNisi, A., Murphy, K., Varma, A. & Budhwar, P. (2021) Performance management systems and multinational enterprises: where we are and where we should go. *Human Resource Management*, 60(5), 707–713. Available from: <https://doi.org/10.1002/hrm.22080>
- DeNisi, A.S. & Murphy, K.R. (2017) Performance appraisal and performance management: 100 years of progress? *Journal of Applied Psychology*, 102(3), 421–433. Available from: <https://doi.org/10.1037/apl0000085>
- DeNisi, A.S., Varma, A. & Budhwar, P. (2008) Performance management around the globe: what have we learned? In: Varma, A., Budhwar, P.S. & DeNisi, A.S. (Eds.) *Performance management systems: a global perspective*. London: Routledge. [10.4324/9780203885673-17](https://doi.org/10.4324/9780203885673-17).
- Dewettinck, K. & van Dijk, H. (2013) Linking Belgian employee performance management system characteristics with performance management system effectiveness: exploring the mediating role of fairness. *The International Journal of Human Resource Management*, 24(4), 806–825. Available from: <https://doi.org/10.1080/09585192.2012.700169>

- Dipboye, R.L. & De Pontbriand, R. (1981) Correlates of employee reactions to performance appraisals and appraisal systems. *Journal of Applied Psychology*, 66(2), 248–251. Available from: <https://doi.org/10.1037/0021-9010.66.2.248>
- Driouchi, T. & Bennett, D.J. (2012) Real options in management and organizational strategy: a review of decision-making and performance implications. *International Journal of Management Reviews*, 14(1), 39–62. Available from: <https://doi.org/10.1111/j.1468-2370.2011.00304.x>
- Eyoun, K., Chen, H., Ayoun, B. & Khelifat, A. (2020) The relationship between purpose of performance appraisal and psychological contract: generational differences as a moderator. *International Journal of Hospitality Management*, 86, 102449. Available from: <https://doi.org/10.1016/j.ijhm.2020.102449>
- Farh, J.-L., Earley, P.C. & Lin, S.-C. (1997) Impetus for action: a cultural analysis of justice and organizational citizenship behavior in Chinese society. *Administrative Science Quarterly*, 42(3), 421–444. Available from: <https://doi.org/10.2307/2393733>
- Farh, J.L., Zhong, C.B. & Organ, D.W. (2004) Organizational citizenship behavior in the People's Republic of China. *Organization Science*, 15(2), 241–253. Available from: <https://doi.org/10.1287/orsc.1030.0051>
- Farndale, E., Hope-Hailey, V. & Kelliher, C. (2011) High commitment performance management: the roles of justice and trust. *Personnel Review*, 40(1), 5–23. Available from: <https://doi.org/10.1108/004834811111095492>
- Farndale, E. & Kelliher, C. (2013) Implementing performance appraisal: exploring the employee experience. *Human Resource Management*, 52(6), 879–897. Available from: <https://doi.org/10.1002/hrm.21575>
- Fernandes, P., Pereira, R., Wiedenhöft, G. & Costa, P. (2021) The individuals' discretionary behaviors at work. An overview and analysis of its growing interest. *Heliyon*, 7(10), e08175. Available from: <https://doi.org/10.1016/j.heliyon.2021.e08175>
- Festing, M. & Barzantny, C. (2008) A comparative approach to performance management in France and Germany: the impact of the European and country-specific environment. *European Journal of Management*, 2(2), 208–227. Available from: <https://doi.org/10.1504/EJIM.2008.017762>
- Fields, D., Chan, A., Akhtar, S. & Blum, T.C. (2006) Human resource management strategies under uncertainty: how do US and Hong Kong Chinese companies differ? *Cross Cultural Management: An International Journal*, 13(2), 171–186. Available from: <https://doi.org/10.1108/13527600610662348>
- Fisher, S.R. & White, M.A. (2000) Downsizing in a learning organization: are there hidden costs? *Academy of Management Review*, 25(1), 244–251. Available from: <https://doi.org/10.2307/259273>
- Gächter, S. & Herrmann, B. (2009) Reciprocity, culture and human cooperation: previous insights and a new cross-cultural experiment. *Philosophical Transactions of the Royal Society B: Biological Sciences*, 364(1518), 791–806. Available from: <https://doi.org/10.1098/rstb.2008.0275>
- Garengo, P., Sardi, A. & Nudurupati, S.S. (2022) Human resource management (HRM) in the performance measurement and management (PMM) domain: a bibliometric review. *International Journal of Productivity and Performance Management*, 71(7), 3056–3077. Available from: <https://doi.org/10.1108/IJPPM-04-2020-0177>
- Graen, G.B. & Uhl-Bien, M. (1995) Relationship-based approach to leadership: development of leader-member exchange (LMX) theory of leadership over 25 years: applying a multi-level multi-domain perspective. *The Leadership Quarterly*, 6(2), 219–247. Available from: [https://doi.org/10.1016/1048-9843\(95\)90036-5](https://doi.org/10.1016/1048-9843(95)90036-5)
- Greenfield, P.M. (2000) Three approaches to the psychology of culture: where do they come from? Where can they go? *Asian Journal of Social Psychology*, 3(3), 223–240. Available from: <https://doi.org/10.1111/1467-839X.00066>
- Groeschl, S. (2003) Cultural implications for the appraisal process. *Cross-Cultural Management: An International Journal*, 10(1), 67–79. Available from: <https://doi.org/10.1108/13527600310797540>
- Gu, F., Nolan, J. & Rowley, C. (2020) Organizational justice in Chinese banks: understanding the variable influence of guanxi on perceptions of fairness in performance appraisal. *Asia Pacific Business Review*, 26(2), 169–189. Available from: <https://doi.org/10.1080/13602381.2019.1700622>
- Gupta, V. & Hanges, P.J. (2004) Regional and climate clustering of societal cultures. In: House, R.J., Hanges, P.J., Javidan, M., Dorfman, P.W. & Gupta, V. (Eds.) *Culture, leadership, and organizations: the GLOBE study of 62 societies*. Thousand Oaks: Sage, pp. 178–218.
- Hage, J. (1972) *Techniques and problems of theory construction in sociology*. New York: John Wiley & Sons.
- Harrington, J.R. & Lee, J.H. (2015) What drives perceived fairness of performance appraisal? Exploring the effects of psychological contract fulfillment on employees' perceived fairness of performance appraisal in US federal agencies. *Public Personnel Management*, 44(2), 214–238. Available from: <https://doi.org/10.1177/0091026014564071>
- Harvey, M. & Novicevic, M.M. (2002) The co-ordination of strategic initiatives within global organizations: the role of global teams. *International Journal of Human Resource Management*, 13(4), 660–676. Available from: <https://doi.org/10.1080/09585190210125840>
- Hedge, J.W. & Teachout, M.S. (2000) Exploring the concept of acceptability as a criterion for evaluating performance measures. *Group and Organization Management*, 25(1), 22–44. Available from: <https://doi.org/10.1177/1059601100251003>
- Heenan, D.A. & Perlmutter, H.V. (2007) *Multinational organizational development: a social architectural approach*. Boston: Addison-Wesley.
- Heslin, P.A. & VandeWalle, D. (2011) Performance appraisal procedural justice: the role of a manager's implicit person theory. *Journal of Management*, 37(6), 1694–1718. Available from: <https://doi.org/10.1177/0149206309342895>
- Hofstede, G. (1980) *Culture's consequences: international differences in work-related values*. Newbury Park: Sage.
- Hofstede, G. (1991) *Cultures and organizations*. New York: McGraw-Hill.
- Hofstede, G. (1994) Management scientists are human. *Management Science*, 40(1), 4–13. Available from: <https://doi.org/10.1287/mnsc.40.1.4>
- Hui, C., Lee, C. & Rousseau, D.M. (2004) Psychological contract and organizational citizenship behavior in China: investigating generalizability and instrumentality. *Journal of Applied Psychology*, 89(2), 311–321. Available from: <https://doi.org/10.1037/0021-9010.89.2.311>
- Jentjens, S. & Yang, I. (2022) What do we have faith in? A comparative study on trust and performance appraisal practices in French and German MNE-subsidiaries. *The International Journal of Human Resource Management*, 33(21), 4151–4178. Available from: <https://doi.org/10.1080/09585192.2021.1954682>
- Kamoche, K. (2007) Strategy knowledge, appropriation, and ethics in HRM. In: Pinnington, A., Macklin, R. & Campbell, T. (Eds.) *Human resource management: ethics and employment*. Oxford: Oxford University Press, pp. 252–265 <https://doi.org/10.1093/oso/9780199203789.003.0016>
- Keleş, S. & Aycan, Z. (2011) The relationship of managerial values and assumptions with performance management in Turkey: understanding within culture variability. *The International Journal of Human Resource Management*, 22(15), 3080–3096. Available from: <https://doi.org/10.1080/09585192.2011.599952>
- Kluger, A.N. & DeNisi, A. (1996) The effects of feedback interventions on performance: historical review, a meta-analysis and a preliminary feedback intervention theory. *Psychological Bulletin*, 119(2), 254–284. Available from: <https://doi.org/10.1037/0033-2909.119.2.254>
- Kluger, A.N. & DeNisi, A. (1998) Feedback interventions: toward the understanding of a double-edged sword. *Current Directions in Psychological Science*, 7(3), 67–72. Available from: <https://doi.org/10.1111/1467-8721.ep10772989>

- Kuvaas, B. (2006) Performance appraisal satisfaction and employee outcomes: mediating and moderating roles of work motivation. *The International Journal of Human Resource Management*, 17(3), 504–522. Available from: <https://doi.org/10.1080/09585190500521581>
- Kuvaas, B. (2007) Different relationships between perceptions of developmental performance appraisal and work performance. *Personnel Review*, 36(3), 378–397. Available from: <https://doi.org/10.1108/00483480710731338>
- Kwantes, C.T., Karam, C.M., Kuo, B.C.H. & Towson, S. (2008) Culture's influence on the perception of OCB as in-role or extra-role. *International Journal of Intercultural Relations*, 32(3), 229–243. Available from: <https://doi.org/10.1016/j.ijintrel.2008.01.007>
- Landy, F. & Farr, J. (1980) Performance rating. *Psychological Bulletin*, 87(1), 72–107. Available from: <https://doi.org/10.1037/0033-2909.87.1.72>
- Latham, G.P. & Mann, S. (2006) Advances in the science of performance appraisal: implications for practice. *International Review of Industrial and Organizational Psychology*, 21, 295–337. Available from: <https://doi.org/10.1002/9780470696378.ch7>
- Lee, K.L. & Salleh, A.L. (2009) Moderating effects of subordinates' competency level on leadership and organizational citizenship behavior. *International Journal of Business and Management*, 4(7), 139–145. Available from: <https://doi.org/10.5539/ijbm.v4n7p139>
- Lin, L.-H. & Ho, Y.-L. (2010) Guanxi and OCB: the Chinese cases. *Journal of Business Ethics*, 96(2), 285–298. Available from: <https://doi.org/10.1007/s10551-010-0465-6>
- Liu, P. & Shi, J. (2017) Trust in the subordinate and deference to supervisor in China. *Chinese Management Studies*, 11(4), 599–616. Available from: <https://doi.org/10.1108/CMS-12-2016-0246>
- Luffarelli, J., Gonçalves, D. & Stamatiogiannakis, A. (2016) When feedback interventions backfire: why higher performance feedback may result in lower self-perceived competence and satisfaction with performance. *Human Resource Management*, 55(4), 591–614. Available from: <https://doi.org/10.1002/hrm.21739>
- Maley, J. & Kiessling, T. (2021) Global knowledge transfers through inpatriates: performance management, LMX and embeddedness. *Journal of Global Mobility: The Home of Expatriate Management Research*, 9(4), 480–498. Available from: <https://doi.org/10.1108/JGM-12-2020-0085>
- Maley, J.F., Dabic, M. & Moeller, M. (2020) Employee performance management: charting the field from 1998 to 2018. *International Journal of Manpower*, 42(1), 131–149. Available from: <https://doi.org/10.1108/IJM-10-2019-0483>
- Maley, J.F. & Kramar, R. (2014) The influence of global uncertainty on the cross-border performance appraisal: a real options approach. *Personnel Review*, 43(1), 19–40. Available from: <https://doi.org/10.1108/PR-10-2011-0160>
- Maley, J.F. & Moeller, M. (2014) Global performance management systems: the role of trust as perceived by country managers. *Journal of Business Research*, 67(1), 2803–2810. Available from: <https://doi.org/10.1016/j.jbusres.2012.08.003>
- Mayer, R.C. & Davis, J.H. (1999) The effect of the performance appraisal system on trust for management: a field quasi-experiment. *Journal of Applied Psychology*, 84(1), 2–136. Available from: <https://doi.org/10.1037/0021-9010.84.1.123>
- McCarthy, A.M. & Garavan, T.N. (2007) Understanding acceptance of multisource feedback for management development. *Personnel Review*, 36(6), 903–917. Available from: <https://doi.org/10.1108/00483480710822427>
- McCarthy, A.M. & Sheehan, M. (2014) Uncertainty and ongoing economic turbulence: implications for HRD. *Advances in Developing Human Resources*, 16(1), 3–12. Available from: <https://doi.org/10.1177/1523422313508923>
- Milliman, J., Taylor, S. & Czaplewski, A.J. (2002) Cross-cultural performance feedback in multinational enterprises: opportunity for organisational learning. *Human Resource Planning*, 25(3), 29–43.
- Moorman, R.H. & Blakely, G.L. (1995) Individualism-collectivism as an individual difference predictor of organizational citizenship behavior. *Journal of Organizational Behavior*, 16(2), 127–142. Available from: <https://doi.org/10.1002/job.4030160204>
- Morley, M.J., Murphy, K.R., Cleveland, J.N., Heraty, N. & McCarthy, J. (2021) Home and host distal context and performance appraisal in multinational enterprises: a 22 country study. *Human Resource Management*, 60(5), 715–736. Available from: <https://doi.org/10.1002/hrm.22056>
- Murphy, K.R. (2020) Performance evaluation will not die, but it should. *Human Resource Management Journal*, 30(1), 13–31. Available from: <https://doi.org/10.1111/1748-8583.12259>
- Murphy, K.R. & Balzer, W.K. (1989) Rater errors and rating accuracy. *Journal of Applied Psychology*, 74(4), 619–624. Available from: <https://doi.org/10.1037/0021-9010.74.4.619>
- Murphy, K.R. & Cleveland, J.N. (1995) *Understanding performance appraisal: social, organisational, and goal-based perspectives*. Thousand Oaks: Sage Publications.
- Murphy, K.R., Cleveland, J.N. & Hanscom, M.E. (2018) *Performance appraisal and management*. Thousand Oaks: Sage Publications 10.4135/9781506352886.
- Ndoja, K. & Malekar, S. (2020) Organisational citizenship behaviour: a review. *International Journal of Work Organisation and Emotion*, 11(2), 89–104. Available from: <https://doi.org/10.1504/IJWOE.2020.110629>
- Neher, A., Jenkins, S., Bamberry, L., Roberts, R., Wong, A., Dwivedi, A., et al. (2021) *The mental health, wellbeing, and work impacts of COVID-19 on the Australian police workforce*. Bathurst: Charles Sturt University.
- Neher, A., Jungmeister, A., Wang, C. & Burmeister, O. (2018) The effect of embedded managerial values on corporate financial outcomes. In: Schwartz, M., Harris, H. & Comer, D.R. (Eds.) *Visual ethics (research in ethical issues in organizations)*. Bingley: Emerald Publishing, pp. 165–204 10.1108/S1529-209620180000019010.
- Neher, A. & Maley, J.F. (2020) Improving the effectiveness of the employee performance management process: a managerial values approach. *International Journal of Productivity and Performance Management*, 69(6), 1129–1152. Available from: <https://doi.org/10.1108/IJPPM-04-2019-0201>
- Organ, D.W. (1988) *Organizational citizenship behavior: the good soldier syndrome*. Lenham: Lexington Books.
- Organ, D.W. (1997) Organisational citizenship behavior: It's construct clean-up time. *Human Performance*, 10(2), 85–97. Available from: https://doi.org/10.1207/s15327043hup1002_2
- Ostroff, C. (1993) Rater perceptions, satisfaction and performance ratings. *Journal of Occupational and Organisational Psychology*, 66(4), 345–356. Available from: <https://doi.org/10.1111/j.2044-8325.1993.tb00544.x>
- Özçelik, G. & Uyargil, C.B. (2019) Performance management systems: task-contextual dilemma owing to the involvement of the psychological contract and organizational citizenship behavior. *European Management Review*, 16(2), 347–362. Available from: <https://doi.org/10.1111/emre.12167>
- Peretz, H. & Fried, Y. (2012) National cultures, performance appraisal practices, and organizational absenteeism and turnover: a study across 21 countries. *Journal of Applied Psychology*, 97(2), 448–459. Available from: <https://doi.org/10.1037/a0026011>
- Pichler, S. (2012) The social context of performance appraisal and appraisal reactions: a meta-analysis. *Human Resource Management*, 51(5), 709–732. Available from: <https://doi.org/10.1002/hrm.21499>
- Pichler, S., Beenen, G. & Wood, S. (2020) Feedback frequency and appraisal reactions: a meta-analytic test of moderators. *The International Journal of Human Resource Management*, 31(17), 2238–2263. Available from: <https://doi.org/10.1080/09585192.2018.1443961>
- Podsakoff, N.P., LePine, J.A. & LePine, M.A. (2007) Differential challenge stressor-hindrance stressor relationships with job attitudes, turnover intentions, turnover, and withdrawal behavior: a meta-analysis. *Journal of Applied Psychology*, 92(2), 438–454. Available from: <https://doi.org/10.1037/0021-9010.92.2.438>

- Podsakoff, P.M. & MacKenzie, S.B. (1997) Impact of organizational citizenship behavior on organizational performance: a review and suggestion for future research. *Human Performance*, 10(2), 133–151. Available from: https://doi.org/10.1207/s15327043hup1002_5
- Podsakoff, P.M., MacKenzie, S.B., Paine, J.B. & Bachrach, D.G. (2000) Organizational citizenship behaviors: a critical review of the theoretical and empirical literature and suggestions for future research. *Journal of Management*, 26(3), 513–563. Available from: <https://doi.org/10.1177/014920630002600307>
- Poon, J.M. (2004) Effects of performance appraisal politics on job satisfaction and turnover intention. *Personnel Review*, 33(3), 322–334. Available from: <https://doi.org/10.1108/00483480410528850>
- Rabenu, E. & Tziner, A. (2016) Performance appraisal in a constantly changing work world. *Industrial and Organizational Psychology*, 9(2), 370–377. Available from: <https://doi.org/10.1017/iop.2016.28>
- Reese, S.D. (2023) Writing the conceptual article: a practical guide. *Digital Journalism*, 11(7), 1195–1210. Available from: <https://doi.org/10.1080/21670811.2021.2009353>
- Rubin, E.V. & Edwards, A. (2020) The performance of performance appraisal systems: understanding the linkage between appraisal structure and appraisal discrimination complaints. *The International Journal of Human Resource Management*, 31(15), 1938–1957. Available from: <https://doi.org/10.1080/09585192.2018.1424015>
- Salleh, M., Amin, A., Muda, S. & Halim, M.A.S.A. (2013) Fairness of performance appraisal and organizational commitment. *Asian Social Science*, 9(2), 121–128. Available from: <https://doi.org/10.5539/ass.v9n2p121>
- Saratun, M. (2016) Performance management to enhance employee engagement for corporate sustainability. *Asia-Pacific Journal of Business Administration*, 8(1), 84–102. Available from: <https://doi.org/10.1108/APJBA-07-2015-0064>
- Schuler, R.S., Budhwar, P.S. & Florkowski, G.W. (2002) International human resource management: review and critique. *International Journal of Management Reviews*, 4(1), 41–70. Available from: <https://doi.org/10.1111/1468-2370.00076>
- Shen, J. (2004) Effective international performance appraisals: easily said, hard to do. *Compensation & Benefits Review*, 37(4), 70–80. Available from: <https://doi.org/10.1177/0886368705277656>
- Spanouli, A. & Hofmans, J. (2016) Walking the tightrope: counterproductive work behavior as compensation for citizenship demands. *Frontiers in Psychology*, 7, 1–7. Available from: <https://doi.org/10.3389/fpsyg.2016.01530>
- Taormina, R.J. & Gao, J.H. (2009) Identifying acceptable performance appraisal criteria: an international perspective. *Asia Pacific Journal of Human Resources*, 47(1), 102–125. Available from: <https://doi.org/10.1177/1038411108099292>
- Tepper, B.J. & Taylor, E.C. (2003) Relationships among supervisors' and subordinates' procedural justice perceptions and organizational citizenship behaviors. *Academy of Management Journal*, 46(1), 97–105. Available from: <https://doi.org/10.2307/30040679>
- Thorndike, E.L. (1913) *Educational psychology: the original nature of man*. Teachers College: Columbia University.
- Triandis, H.C. (1996) The psychological measurement of cultural syndromes. *American Psychologist*, 51(4), 407–415. Available from: <https://doi.org/10.1037/0003-066X.51.4.407>
- Triandis, H.C. (2002) Individualism-collectivism and personality. *Journal of Personality*, 69(6), 907–924. Available from: <https://doi.org/10.1111/1467-6494.696169>
- Turnipseed, D.L. (2002) Are good soldiers good?: exploring the link between organization citizenship behavior and personal ethics. *Journal of Business Research*, 55(1), 1–15. Available from: [https://doi.org/10.1016/S0148-2963\(01\)00217-X](https://doi.org/10.1016/S0148-2963(01)00217-X)
- Turnipseed, D.L. & Wilson, G.L. (2009) From discretionary to required: the migration of organizational citizenship behavior. *Journal of Leadership & Organizational Studies*, 15(3), 201–216. Available from: <https://doi.org/10.1177/1548051808326037>
- Tziner, A., Murphy, K.R. & Cleveland, J.N. (2005) Contextual and rater factors affecting rating behavior. *Group & Organization Management*, 30(1), 89–98. Available from: <https://doi.org/10.1177/1059601104267920>
- Uhl-Bien, M. & Maslyn, J.M. (2003) Reciprocity in manager-subordinate relationships: components, configurations, and outcomes. *Journal of Management*, 29(4), 511–532. Available from: https://doi.org/10.1016/S0149-2063_03_00023-0
- Van De Vliert, E., Shi, K., Sanders, K., Wang, Y. & Huang, X. (2004) Chinese and Dutch interpretations of supervisory feedback. *Journal of Cross-Cultural Psychology*, 35(4), 417–435. Available from: <https://doi.org/10.1177/0022022104266107>
- Varma, A., Budhwar, P. S. and DeNisi, A., 2023, *Performance management systems: a global perspective*. London: Taylor & Francis, <https://doi.org/10.4324/9781003306849>
- Vigoda-Gadot, E. & Angert, L. (2007) Goal setting theory, job feedback, and OCB: lessons from a longitudinal study. *Basic and Applied Social Psychology*, 29(2), 119–128. Available from: <https://doi.org/10.1080/01973530701331536>
- Wong, Y.-T., Ngo, H.-Y. & Wong, C.-S. (2003) Antecedents and outcomes of employees' trust in Chinese joint ventures. *Asia Pacific Journal of Management*, 20(4), 481–499. Available from: <https://doi.org/10.1023/A:1026391009543>
- Wood, G., Cooke, F.L., Demirbag, M. & Kwong, C. (2018) International Journal of Human Resource Management (IJHRM), special issue on: international human resource management in contexts of high uncertainties. *The International Journal of Human Resource Management*, 29(7), 1365–1373. Available from: <https://doi.org/10.1080/09585192.2018.1477547>
- Yahiaoui, D., Nakhle, S.F. & Farndale, E. (2021) Culture and performance appraisal in multinational enterprises: implementing French headquarters' practices in Middle East and North Africa subsidiaries. *Human Resource Management*, 60(5), 771–785. Available from: <https://doi.org/10.1002/hrm.22063>
- Yu, T.-W. (2021) The effects of organizational justice, trust and supervisor-subordinate guanxi on organizational citizenship behavior: a social-exchange perspective. *Management Research Review*, 45(8), 1–16. Available from: <https://doi.org/10.1108/MRR-03-2021-0238>

AUTHOR BIOGRAPHIES

Alain Neher is an Associate Head of the School of Business and an Associate Professor at Charles Sturt University. He is also an Adjunct Research Fellow of the University of Applied Sciences and Arts Northwestern Switzerland. Before joining academia, he worked for more than 25 years in the industry, including senior management and leadership roles in private, public and not-for-profit organisations, as well as in armed forces logistics focusing on support services. His research interests are in, but not limited to, business ethics, organisational culture and values, performance management, workforce wellbeing and ESG. Alain Neher is the corresponding author and can be contacted at: aneher@csu.edu.au.

Professor Jane Maley's research intersects the areas of global human resource management and international business. Her work has appeared in a wealth of top-ranking journals (A*/A), including *International Journal of Management Reviews*, *Journal of World Business*, *Journal of Business Research*, *Small Business Economics Journal*, *Journal of Intercultural*

Relations, Personnel Review, Industrial Marketing Management, International Journal of Human Resource Management, Human Resource Management Journal and Journal of Conflict Management. As part of her ongoing commitment to research, she also collaborates with colleagues from the UK, Sweden and Spain, as well as in Australia and New Zealand.

Lucia Wuersch is a Research Fellow of the Regional Work and Organisational Resilience research group and Adjunct Lecturer at Charles Sturt University's School of Business. She is also an Adjunct Lecturer and Research Fellow at the University of Applied Sciences and Arts Northwestern Switzerland. Her research interests include but are not limited to, strategic internal and external organisational communication, relationship management, Transactional Analysis in organisations (TA-O) and qualitative research designs. Lucia graduated with her Bachelor's and Master's degrees in Communication at the University of Lugano, Switzerland. After more than 10 years of professional experience as a communication professional in the Swiss public and not-for-profit sector, Lucia completed her PhD in internal communication and Transactional Analysis at Charles Sturt University.

Branka Krivokapic-Skoko is currently a Professor in Management at Charles Sturt University, Australia. One of her research agendas is exploring the concept of psychological contracts in the university and mining sector. Her empirical research on psychological contracts in Australia and New Zealand was published in the *International Journal of Employment Studies*, the *New Zealand Journal of Employment Relations*, the *Irish Journal of Management* and the *Electronic Journal of Business Research Methods*. In 2011, her joint paper on *Academics and Breach of Psychological Contracts in the University Sector: Insights from an Australian Business School* received the best paper award at the British Academy of Management.

How to cite this article: Neher, A., Maley, J., Wuersch, L. & Krivokapic-Skoko, B. (2024) Improving employee acceptability of performance management across borders: A reciprocity perspective. *European Management Review*, 1–16. <https://doi.org/10.1111/emre.12639>