



**UNIVERSITY
OF TURKU**

Turku School of
Economics

Policing performance: Performance measurement and institutional logics in law enforcement

Accounting and Finance

Master's thesis

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12.12.2025

Turku

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Master's thesis

Subject: Accounting and Finance

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Title: Policing performance: Performance measurement and institutional logics in law enforcement

Supervisors: Dr. Annika Hasselblad, Assoc. Prof. Jan Pfister

Number of pages: 92 pages (+ appendices 8 pages)

Date: 12.12.2025

Abstract

Performance measurement systems (PMS) have become central features in public-sector governance, driven by New Public Management (NPM) reforms that introduced private-sector-inspired management practices. In professionalized public sector organizations such as the police, professional discretion, public trust and situational judgement are critical. Performance measures often do not capture the complexity of frontline work in such settings, and risk generating dysfunctional motivational and behavioural outcomes due to their flawed design assumptions and usage.

The Finnish police operate under an extensive performance management system, which includes an individual performance-pay structure. This thesis examines how police officers perceive the relevance of PMS and reward structures in their work. The study addresses the question through three perspectives: the level of alignment between the officers' and PMS conceptions of good performance; the influence of PMS on task-prioritization and decision-making; and the motivational effects of the PMS-linked performance-pay system. A qualitative case-study approach is adopted, drawing on semi-structured interviews from the field operations and criminal investigation functions. The analysis is guided by the theoretical lens of institutional logics to examine how different value systems coexist in policing and shape the interpretations and enactment of PMS.

The study finds that PMS are only weakly relevant to frontline policing. Officers do not perceive PMS as capturing the core aspects of their work. PMS also exert little direct behavioral influence, as they are regularly overruled by the more rigid control levers of legal imperatives and workload pressures. Performance pay is seen as misaligned with the nature of the work while intrinsic motivation takes priority. The reward system plays a marginal and largely symbolic role. Together, the findings illustrate how the more traditional professional and administrative logics of policing buffer the economic rationality represented by PMS, diminishing both intended and unintended effects. The thesis contributes to literature by providing new insight into how institutional mechanisms shape PMS enactment and consequences in a professionalized public sector organization.

Keywords: performance management, performance measurement, PMS, performance pay, police, policing, public sector, New Public Management, NPM, dysfunctional consequences, institutional logics

Pro gradu -tutkielma

Oppiaine: Laskentatoimi ja rahoitus

Tekijä: Valteri Ranta

Otsikko: Suoritusmittaus ja institutionaaliset logiikat lainvalvontatyössä

Ohjaajat: FT Annika Hasselblad, apul. prof. Jan Pfister

Sivumäärä: 92 sivua (+ liitteet 8 sivua)

Päivämäärä: 12.12.2025

Tiivistelmä

Suoritusmittausjärjestelmät ovat vakiintuneet keskeiseksi osaksi julkisen sektorin tulosoajasta, johon on vaikuttanut uuden julkisjohtamisen (New Public Management, NPM) mukaiset, yksityiseltä sektorilta tuttuja johtamismalleja tuoneet uudistukset. Poliisin kaltaisissa julkisen sektorin asiantuntijaorganisaatioissa ammatillinen harkinta, julkinen luottamus ja tilannekohtainen päätöksenteko ovat keskeisiä piirteitä. Tulostittarit eivät usein vastaa työn monimuotoisuutta, mikä voi johtaa epätoivottuihin vaikutuksiin suoritusmittausjärjestelmien virheellisen suunnittelun tai käytön seurauksena.

Suomen poliisi toimii laajan tulosoajusjärjestelmän piirissä, johon sisältyy myös henkilökohtainen tulospalkkausmalli. Tämä tutkielma tarkastelee, kuinka poliisit kokevat suoritusmittausjärjestelmien ja suorituspalkkauksen merkityksen työssään. Tutkimuskysymys sisältää kolme näkökulmaa: Suoritusmittausjärjestelmien ja poliisien itsensä käsitykset hyvästä suoriutumisesta ja niiden yhdenmukaisuus; suoritusmittauksen vaikutus työtehtävien priorisointiin ja päätöksentekoon; sekä suorituspalkkausjärjestelmän motivoivat vaikutukset. Tutkimus toteutettiin laadullisena tapaustutkimuksena, keräten teemahaastatteluja valvonta- ja hälytyssektorilla sekä rikostorjunnassa työskentelevien poliisien kanssa. Analyysi pohjautuu institutionaalisten logiikkojen viitekehukseen, jonka mukaisesti tarkastellaan, kuinka erilaiset arvo- ja toimintalogiikat muovaavat suoritusmittauksen tulkintaa ja toteutumista.

Löydökset osoittavat, että suoritusmittauksen merkitys poliisin operatiivisessa työssä on vähäistä. Poliisit eivät koe järjestelmien kuvastavan työn keskeisiä piirteitä. Suoritusmittausjärjestelmillä on myös heikko vaikutus käyttäytymiseen, sillä ne joutuvat joustamaan voimakkaampien ohjausvipujen, kuten oikeudellisten velvoitteiden ja työkuorman hallinnan edessä. Tulospalkkaus koetaan ristiriitaiseksi sisäisen motivaation ja työn luonteen kanssa, ja suorituspalkkausosalla koetaan myös olevan rajattu, pitkälti symbolinen merkitys. Kokonaisuudessaan tulokset osoittavat, että perinteisemmät ammatilliset ja hallinnolliset logiikat vaimentavat sekä suoritusmittauksen toivottuja että epätoivottuja vaikutuksia. Tutkimus tuo kirjallisuuteen uutta ymmärrystä, kuinka institutionaaliset mekanismit muovaavat suoritusmittausten toteutumista julkisen sektorin asiantuntijatyössä.

Avainsanat: tulosoajus, suoritusmittaus, tulospalkkaus, suorituspalkkaus, poliisi, julkinen sektori, uusi julkisjohtaminen, NPM, institutionaaliset logiikat

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1 Introduction

1.1 Background

Performance measurement systems (PMS) have become a central feature of contemporary public sector management, largely shaped by the influence of New Public Management (NPM) reforms (Arnaboldi et al. 2015; Hood 1991; Rautiainen et al. 2017; Siverbo et al. 2019). Those reforms advocate for enhanced efficiency, accountability and the use quantifiable indicators to assess organizational and individual performance. NPM is characterized by the adoption of explicit standards and measures of performance, emphasis on output control linked with reward structures, and the implementation of private sector-inspired management practices in place of more traditional, rule-based public service ethics (Hood 1991; 1995). In Finland, the influence of the doctrine can be observed in the national performance management framework that installs performance-based accountability from the agency and unit-level down to the level of individual employees, operationalized through performance-pay models (Salminen 2005).

Performance measurement practices aspire to improve performance and motivate employees, but often carry risks of unintended consequences due to flawed, usually understated assumptions about the degree of goal-uncertainty and goal-alignment between employees and the organization. As a result, PMS frequently take a coercive form that erodes employee autonomy and directs behaviour towards achieving narrow goals due to their easy measurability (Franco-Santos & Otley 2018). While dysfunctional consequences are frequently observed in for-profit sector where PMS originate from, the risks are found to be even more pronounced in the public sector where the goals are difficult to define and subject to various institutional pressures (Arnaboldi et al. 2015; Cuganesan et al. 2014; Siverbo et al 2019).

This thesis examines the intersection of the institutional logic represented by PMS and the traditional occupational logics present at the Finnish police. Policing is a field in which professional discretion, public trust, and situational judgement play a central role. The role of a police officer involves decision-making in complex, unpredictable environments, a feature that resists measurability and often causes output-focused PMS to generate dysfunctional behavioural and motivational effects among officers (Cockcroft & Beattie 2009; de Maillard & Savage 2022; Gundhus et al. 2022; Wathne 2020). Yet, the Finnish police departments operate under annual results contracts and are assigned quantitative key performance indicators (KPIs) representing various aspects of performance and areas of policing (see Table 2). Furthermore, individual officers are subject to formal performance

evaluation processes and performance related pay systems, which potentially determine a significant share of their overall salary.

This introduces a tension: performance may be difficult to measure meaningfully in complex work where outputs are rarely stable or measurable, yet performance indicators are increasingly used to manage and reward that very work. The challenges of PMS in public sector arise most often from adverse motivational and behavioural effects on personnel (Arnaboldi et al. 2015, 5), which calls for research centred on the insider perspective of the frontline employees who enact these systems (Lukka & Modell 2010). Understanding how police officers perceive performance measurement and reward systems, and how those perceptions influence their motivation and task prioritization, is vital not only for improving managerial practices but also for safeguarding the legitimacy and effectiveness of public policing.

The institutional transformation of the Finnish police towards NPM-influenced economic logic has been investigated by Rautiainen et al. (2017), who highlight the cost-efficiency-focused operational planning and the adoption of quantifiable outputs in assessing policing effectiveness. As their research mostly covered the administrative level, less is known about the extent to which PMS influence the street-level and how the officers themselves respond to these systems. This study aims to fill that gap by shifting the main focus from the managerial level of the organization to the more underexplored territory of frontline policing. The purpose is to assess to what extent performance measurement shapes the reality of work, and how the potential tensions between the economic logic represented by PMS and the more traditional public service logics are experienced. In doing so, the thesis seeks to contribute to broader theoretical and practical conversations.

1.2 Objectives

The strategic emphases embedded in the performance measurement systems may reflect different priorities on what constitutes a good performance in police work, than the perspectives of the professionals themselves. The notion of performance in public sector organizations is inherently complex itself and less readily defined than in the financially oriented private sector. In the domain of policing, professional ethics and occupational norms that are often disconnected from qualitative outputs shape the institutional reality of police work. Officers are nevertheless subject to a range of individual and unit level performance measures.

The research question is presented as follows:

- How do police officers perceive the relevance of performance measurement systems and reward structures in their work?

The research question can be divided into three categories. The first addresses the root issues of how performance is defined and the dilemma of measurability, forming the foundation for understanding the consequences of PMS. The first subquestion examines how strongly the officers' own definitions of good performance align with the form of performance reflected in performance measurement systems.

Moreover, this study seeks not only to compare perceptions of performance at a conceptual level but examine how potential tensions manifest in practice when officers carry out their duties. These tensions may arise when PMS objectives diverge from officers' own perspectives or have misalignments with other institutional priorities. While PMS are intended to direct organizational attention towards desired objectives, they also have potential to steer action in unintended ways. The second subquestion investigates the extent to which PMS-driven objectives influence the officers' decision-making and task prioritization.

The final aspect relates to motivation in work. In professional settings, motivation can arise intrinsically out of personal fulfilment, or extrinsically from external incentives. The latter is often associated with PMS and carries risks of compromising intrinsic motivation (Deci & Ryan 1985). In the Finnish police, PMS is strongly intertwined with performance-related pay. The third subquestion focuses on how the officers experience these reward structures as influencing their work motivation and perceptions of fairness.

This thesis adopts a qualitative case study approach with empirical data collected via semi-structured interviews with regional police officers working in the field operations and criminal investigation functions. The research is grounded in the assumptions that performance measurement systems both reflect and influence their institutional environment, and that understanding PMS requires attention to how officers interpret and construct meanings around them. Theoretically, the study draws on institutional logics in interpreting how different coexisting value systems and decision-making principles shape behaviour and attitudes within the organization (Besharov & Smith 2014; Friedland & Alford 1991; Thornton et al. 2012). Following Rautiainen et al. (2017), the principal institutional logics are categorized as professional, administrative and economic logics, the last of which is typically associated with PMS. Performance measurement as enacted in practice, however, is often an ambiguous process involving competing demands imposed by different interest groups, and actors

can exercise agency to emphasize or downplay different logics (Modell 2022; 2024; Thornton et al. 2012).

This thesis aims to provide a case study in a little-explored policing setting and to demonstrate how an institutional logics perspective can explain the ways in which performance measurement systems are understood and enacted locally. Practically, the study offers insights that may inform the design and implementation of PMS in an environment where discretion, complexity, and professional judgment are central to the work. This is a case study about a single public agency, but as NPM and PMS are associated with shaping international standards of public governance across domains and jurisdictions, institutional pressures resembling the case organization can therefore be found in a variety of contexts (Arnaboldi et al. 2015; Hood 1991; 1995; van Thiel & Leeuw 2002).

This master's thesis is not a commissioned project. Nor is its primary purpose to provide normative recommendations for performance measurement practices, but rather to interpret the employees' experiences on PMS. The empirical setting was selected based on the researcher's academic interests. The scope is limited to the operational core of street-level policing and excludes specialized areas such as the licencing services, to which the measurability dilemma does not apply to the same extent. The analysis of rewarding is limited to monetary compensation, with the non-monetary and intangible ways of recognition not considered.

1.3 Structure of the thesis

This thesis is structured into seven chapters and progresses in the following manner:

Chapter 2 focuses on the two primary theoretical aspects of the study. 2.1 frames the domain of the thesis. It begins by the presenting the key conceptual choices around performance measurement and performance management, then follows up to describe the basis for control mechanisms and reward structures. The doctrine of New Public Management is reviewed as the driving force introducing PMS into the sphere of public sector administration. Lastly critical literature on the unintended and dysfunctional consequences of performance measurement systems is reviewed and particularly their relevance in the public sector PMS literature. Chapter 2.2 presents the framework of institutional logics, the method theory through which this research makes sense of the domain phenomena. The chapter outlines its theoretical background and positioning within the institutional theories, and the justification on why the theoretical lens is relevant in performance measurement research, particularly in the public sector. Ideal types of institutional logics in police forces are presented to conceptualize the institutional environment.

Chapter 3 transfers the focus towards the case organization by bridging the theoretical perspective to the empirical study. It outlines the key practices in the national performance management framework, such as the results contracts, performance measurement of individual officers and compensation schemes, and reflects them to theoretical influences in PMS design. The chapter also reviews the prior international research conducted on PMS in policing. Chapter 4 details the methodological design of the study. It presents the interpretive philosophical stance, single-case study strategy, data collection through thematic interviews and the abductive process of analysing data and constructing conclusions. The chapter also elaborates the passage of the practical research process.

Chapter 5 digs into the empirical findings. The control environment characterizing the field operations and criminal investigation functions are described at the outset, before moving into insights from the interview material, which are provided across the three dimensions represented in the research questions: measurability of police work; autonomy and task prioritization; and motivation and rewarding. Chapter 6 interprets the empirical findings and describes the steps undertaken to ensure their reliability. Chapter 7 then finalizes the thesis by answering each research question and outlining the contributions into the domain literature.

2 Theoretical background

2.1 Performance management and measurement

2.1.1 Conceptual choices

Performance measurement systems, which in their modern extend far into public sector management, have been shaped by decades of conceptual development. The concept of performance measurement can trace its origins to the mid-20th century doctrine of Management by Objectives (MBO). Pioneered by Drucker (1954), MBO emphasized the establishment of measurable objectives that relate to the organization's goals in key results areas and evaluating performance based on results achieved. Whereas MBO was a managerial doctrine typically characterized by financial orientation, the literature on performance measurement evolved over the decades into a more academic and holistic direction. Attention was focused on incorporating a broader range of financial and non-financial measurement in support of organizational strategy, through frameworks such as the Balanced Scorecard by Kaplan & Norton (1992).

While performance measurement has become a central concept in a diverse range of management-oriented disciplines, including management accounting, it has been noted that an ambiguity over the definition of a PMS persists (Ferreira & Otley 2009; Franco-Santos et al. 2007 & Melnyk et al. 2014). The definitional inconsistency can be partly attributed to performance measurement practices often emerging from organizational practice (Bourne et al. 2018, 2010–2011) and subsequently informing research from multiple disciplines, each with their diverging theoretical lenses (Bititci et al. 2018, 655). This lack of clarity risks hindering research on PMS due to comparability issues. Reviewing performance measurement literature, Franco-Santos et al. (2007, 787) identify three perspectives, based on which PMS have frequently been defined: features which make up the PMS, functions that are performed through PMS and the processes that combine together to constitute the PMS.

According to Franco-Santos et al. (2007, 797–798), the definition of a PMS through uncontested, necessary core components would include the performance measures themselves and the supporting infrastructure required for managing the data generated by them as the features; the rather tautological role of measuring performance as the purpose; and information provision, measure design & selection and data capture (regardless of method) as the core processes. An example of a widely cited narrow definition of a PMS based on its features and functions is “the set of metrics used to quantify both the efficiency and effectiveness of actions” (Neely et al. 1995, 81). A process-focused narrow definition is presented by Melnyk et al. (2014, 175), in which the process of developing the metric sets and

collecting, analysing and interpreting performance data is what constitutes a performance measurement 'system'.

Measures and metrics constitute the building blocks of PMS particularly in their narrower definitions. While they are often used to describe the same thing, both are defined distinctly by Melnyk et al. (2014, 175). A performance measure can be seen as quantifiable and verifiable indicator, which becomes a metric only when it is tied to a target and to consequences for achieving or failing to achieve that target. Whereas Neely et al. (1995) and Melnyk et al. (2014) define quantifiability as a precondition, others like Kaplan & Norton (1996) and Bititci et al. (2018) view qualitative measures as equally valid. Metrics are nonetheless critical in guiding organizational behaviour, and metric sets should capture the strategically important dimensions of performance, a structure that parallels Drucker's (1954) notion of key results areas in MBO.

A related concept further emphasizing the strategic purpose of measurement is that of a key performance indicator (KPI), a metric that must reflect performance in areas most critical for achieving the organization's objectives. As Kaplan & Norton (2000) caution, a selection of KPIs without a clear link to strategy deteriorates into an "ad hoc collection of measures". The key design questions around PMS involve the choice of the right individual metrics; the metric sets covering all the appropriate elements as a whole; and the PMS aligning with the environment within which it operates (Melnyk et al. 2014; Neely et al. 1995).

Broader definitions of PMS extend to strategic duties in organizational communication, influencing behaviour and stimulating learning. The greater the number of features, roles or processes included in the definition, the more interchangeably would the concept of performance measurement systems be used with other broad concepts such as performance management and management control systems (Bititci et al. 2018; Ferreira & Otley 2009; Franco-Santos et al. 2007). A popular, broadly defined framework by Otley (1999) uses the wording performance 'management' and encompasses all the systems providing information for assisting organizations in developing and maintaining viable patterns of behaviour. The key questions around performance management involve (1) defining objectives, (2) adopting strategies, (3) setting performance targets, (4) rewarding and (5) managing information (feedback and feed-forward) flows (Otley 1999, 365–366). A later extension to the five-point framework expands the scope of performance management into a twelve-point model that incorporates even more additional elements, such as organizational vision and structure (Ferreira & Otley 2009).

By the narrow definition, PMS can be seen as components of performance management. Bititci et al. (1997, 533) conceptualize the relationship of the two concepts by referring to PMS as the information system which is at the heart of the performance management process and is of critical importance to the effective functioning of the performance management system. A distinction is also drawn through referring to PMS as the technical and informational processes from setting goals to generating performance data, and performance management as the social and cultural routines through which that information is interpreted and acted upon to manage the performance of the organization (Bititci et al. 2018; Bourne et al. 2018; Melnyk et al. 2014).

For the purpose of conceptual precision, it is important that clear definitions are provided for the often ambiguously utilized terminology. In this thesis, PMS are deliberately referred to in a rather narrow and technical sense, largely along with the definitions of Neely et al. (1995) and Melnyk et al. (2014), as the process of collecting and reporting data on key indicators to assess the outputs or outcomes of individuals and units. The definition of performance management employed in this thesis refers to a separate, broader conceptual label that includes all five components of Otley's (1999) framework. The distinction of measurement from management is important for the study because, as outlined in chapter 1, the core tension concerns the measurability of policing performance, rather than the full performance management cycle.

The performance management aspect of relevance in this study is the ministry-guided process of setting performance practice guidelines for all public agencies such as police organizations and implementing them. Performance management is indeed used by Finnish governmental sources as their official English translation for the aforementioned practice of *tulosohjaus*, (Ministry of Finance, n.d.). The performance management program has introduced performance measurement as a central tool in Finnish public sector governance, which makes the categorization of Bititci et al. (1997) of PMS as a component of performance management appropriate for this thesis. The specific performance management and measurement characteristics that are relevant to the empirical study are further explored in chapter 3.

In order to avoid confusion with performance measurement systems and particularly the abbreviation PMS, the term performance management 'system' is not employed here. Mechanisms of managing behaviour in the broader sense are referred to as control mechanism or management control systems (MCS). MCS are another central concept in management accounting literature and are subject to several holistic frameworks having been developed around it (Merchant & Van der Stede 2023;

Simons 1994). Considering MCS comprehensively helps to understand the wider control environment within which performance measurement is enacted, a topic elaborated in the next subsection.

2.1.2 Control mechanisms

Tracing its roots back to MBO, performance measurement is typically associated with controlling outputs or results, focusing on what is achieved rather than how it is achieved. Management, however, is a multi-dimensional activity that cannot be performed through results control alone. To capture the interrelations between results control and other control mechanisms that inevitably exist in any organization, this study adopts the framework of Merchant and Van der Stede (2023), which distinguishes results control with three other mechanisms of action, personnel and cultural controls.

The nature of the study is rather explorative due to little prior literature on PMS in a Finnish policing context. Before being able to interpret officers' experiences on the relevance of PMS in their work, the question of *what* is being controlled requires elaboration. The typology, deliberately distinguished from other MCS frameworks through its focus on objects of control (Merchant & Van der Stede 2023, 18), provides analytical tools on identifying the position of results control in the broader control environment of frontline police work.

The core logic of performance measurement is illustrated in its purest form through the concept of results control, as setting performance targets and linking pay-for-performance schemes are its central tenets (Merchant & Van der Stede 2023). This corresponds closely to Melnyk et al.'s (2014, 175) critical PMS processes, in which performance metrics are tied to standards and consequences. Results control can be considered an indirect mechanism in that it does not intend to dictate employee's actions or decisions, but influence employee behaviour through directing attention towards desired goals (Merchant & Van der Stede 2023). When viewed through the lens of Simons' (1994) Levers of Control framework, which focuses on *how* control is exercised rather than what is being controlled, results control largely corresponds to diagnostic control systems where performance is monitored against targets and managerial intervention is reserved only to when undesired deviations occur.

Results control requires several conditions in order to function effectively and avoid dysfunctional outcomes. Organizations must have a clear sense of what results are desired in the areas they wish to control and communicate the goals to all the employees concerned (Merchant & Van der Stede, 66). This reflects importance of both technical and social aspects of control, based on which Bititci et al. (2018, 655) draws the line between PMS and performance management. Moreover the results must be controllable, in that employees must be able to influence the outcomes for which they are held

accountable through their own actions. Ability to effectively measure the results is also essential, with good results being accurate, objective, timely, understandable and cost-efficient to obtain. Merchant & Van der Stede (2023, 68) do not state an explicit preference of quantitative metrics, yet, but emphasize objective verifiability of measured indicators, which generally favours quantitative over qualitative metrics, that are susceptible for varying interpretations.

Contrasting the indirect mechanism or results control, action controls serve as the most direct form of control. Whereas PMS typically focus attention on areas where organizational success is desired (Kaplan & Norton 1996; Melnyk et al. 2014), action controls operate on the preventive side of control. As opposed to outcomes they target the process dimension of work in preventing and detecting undesirable behaviours (Merchant & Van der Stede 2023). Action controls can take the form of behavioural constraints, preaction reviews, action accountability and redundancy. Behavioural constraints can be physical (e.g. passwords, restricted physical access) or administrative (e.g. limited decision-making authority). Preaction reviews involve approval of planned actions before they are executed, while action accountability holds employees responsible for their actions through formal procedures. Redundancy involves assigning more than is necessary in order to ensure completion of actions (Merchant & Van der Stede 2023, 107).

Beyond formal controls, organizations also rely on indirect behavioural mechanisms that leverage employees' self-regulation in the absence of direct oversight. Merchant & Van der Stede (2023) categorize these as personnel and cultural controls, are crucial as behavioural patterns they shape affect all aspects of work that direct controls cannot fully cover. Ferreira & Otley (2009, 267) similarly highlight the significance of organizational culture for performance management, noting that it pervades the entire control system in influencing the choices and behaviours of individuals. Personnel controls involve institutionalized formal processes that control inputs, such as the selection, placement and training of employees. In directing work behaviour, personnel controls rely on self- and peer-monitoring rather than imposing direct control either on actions or decisions (Merchant & Van der Stede 2023). Cultural controls in turn shape behaviour through shared values, norms and symbols. The concept shares similarities with the belief systems of Simons (1994), which are distinguished as the key mechanisms of outlining the strategic purpose of the organization to all levels.

2.1.3 Rewarding and motivation

The design of performance measurement and reward systems inevitably involves crafting assumptions about what motivates employees. In Merchant & Van der Stede's (2023) framework,

reward systems are embedded in results control through motivating behaviour, whereas personnel and cultural controls foster intrinsic commitment. Emmanuel et al. (1997, 69) posit that the aim of rewarding is to align individual and organizational goals of the organisation as closely as possible. From a motivational perspective, the link between the desired behaviour and the rewards or punishments associated with performance is crucial. Therefore, appropriate performance metrics play a central role in motivating individuals. Early management literature through its high emphasis on extrinsic rewarding as a motivator, often assumed a behaviouristic, mechanistic psychological view in which an individual's actions are based on stimulus-response associations. (Deci 1975, 13). Later perspectives on performance measurement by contrast have incorporated a more nuanced view of human motivation.

According to self-determination theory (SDT), developed from a critique of behaviourism, a person's behaviour is primarily self-initiated and based on their perceptions and thoughts (Deci & Ryan 1985). An individual satisfies their needs by defining goals and choosing actions they believe will lead to the achievement of those goals. A central proposition of SDT is that human beings have three innate and universal basic psychological needs – the needs for autonomy, competence and relatedness. These needs are considered essential nutrients for psychological growth, internal motivation and well-being (Ryan & Deci 2000, 68). Pay-for-performance-systems, as characteristic tools of results control, seek to align the individual and organizations goals primarily through rewarding performance. The logic is primarily centred on extrinsic incentives, doing an activity for the sake of achieving a reward, or avoiding a punishment. However, some aspects of the basic needs may be supported through exercising results control in place over action controls, depending on how the systems is designed.

Results control retains features of an enabling form of control, through its avoidance of continuous intervention. Employees ideally retain a high degree of autonomy to exercise their judgement on which specific actions will produce the desired outcome (Merchant & Van der Stede 2023, 71). This could address the employee's need for autonomy by granting discretion and input in how one does one's job, rather than being micromanaged or coerced. This logic is reflected by Lawler (2000), who argues that individuals are motivated to perform better when they perceive that their own achievements are directly linked to rewards. This marks a contrast to a fixed base salary that alone may not be particularly motivating (Lawler 2000). The need for competence, as in feeling capable and receiving feedback that validates efficacy could be addressed through PMS and rewarding through making the employee's contribution visible.

Internal and external motivation might also be affected in contradictory ways with each other. Deci & Ryan (1985) note that while setting external rewarding for tasks otherwise uninteresting or monotonous, a typical example of aligning the individual's outcomes with the organisation's, may increase extrinsic satisfaction, rewards granted for performing such tasks can undermine intrinsic motivation. Moreover, shortcomings in defining performance dimensions – a challenging task especially in the public sector – and misalignments between rewards, processes, and measurement risk producing various undesired behavioural outcomes (Cuganesan et al. 2014; Franco-Santos & Otley 2018; Merchant & Van der Stede 2023). These outcomes are further discussed in section 2.1.5.

2.1.4 New Public Management and PMS in the public sector

In the public sector, performance management and measurement have their own history and nuances, influenced significantly by the New Public Management (NPM) reforms (Arnaboldi et al. 2015; Hood 1991; 1995; Rautiainen et al. 2017; van Thiel & Leeuw 2002). The doctrine of NPM emerged in Western countries, most prominently in the United Kingdom, Australia and New Zealand during the 1970s and 1980s as a reform movement aimed at integrating private sector management theories and tools into public sector administration. Hood (1991, 3) identifies four major megatrends that preceded the later classification of NPM reforms as a cohesive doctrine: 1) Governments sought to slow down or reverse the growth of government size and spending; 2) there was a shift towards privatization and quasi-privatization of public sector services; 3) advances in automation and information technology were transforming production and distribution of public services; 4) there was a demand for cooperation across borders and international agenda for addressing common public service challenges.

The public sector's orientation towards performance measurement can be traced to NPM. The classic description of its core components by Hood (1991, 4) stresses explicit standards and measures of performance, preferably expressed in quantitative terms, which reflects the fundamentals of PMS (Neely et al. 1995; Melnyk et al. 2014); and greater emphasis on output controls in order to stress results rather than procedures which fully aligns with the results control ideal of Merchant & Van der Stede (2023). NPM can be considered a collection of ideas stemming from dissatisfaction with the traditional functioning public administration model rather than a single unified theory. Nevertheless, it can be regarded as a management doctrine that includes normative principles around reforming public management, emphasizing cost-efficiency and flexibility in decision-making as strict adherence to rules was no longer seen as a sufficient virtue in public administration (Hood 1991; 1995; Kallio 2014; Lähdesmäki 2003; Temmes 1998).

Common elements in NPM reform implementation include shifting focus of public organizations from strict operational policies towards managerial competence, from process orientation to performance orientation, from hierarchies towards competition and from fixed pay systems towards performance-based compensation. (Hood 1991; 1995; Lähdesmäki 2003, 57). Based on the control mechanism typology, the reforms signalled a marked shift towards results control as the dominating management mechanism from action controls. Noteworthy however is that the forms of action control in public bureaucratic organizations border on whether they can be described as such. Merchant & Van der Stede (2023) refer to control mechanisms as proactive tools of internal control, consciously chosen according to organizational strategies. Conversely, public sector action controls are often compliance systems imposed by external courts or regulators.

The characteristics of NPM and utilization of methods such as PMS vary from country to country and over time. Analysing how the reforms were implemented in the Finnish context, Lähdesmäki (2003) identifies efficiency, accountability, customer orientation, managerialism, entrepreneurialism and accountability as the core principles based on which the adoption of NPM reforms and PMS have been justified in Finland. Each of the principles are associated with tension with competing value systems traditionally underlying public sector logic.

Efficiency is one of the central tenets of NPM, with the guiding principle being to make public organizations smaller, less hierarchical, more innovative and more encouraging for productivity. NPM introduces a set of reforms directed at public administration's efficiency. High administrative performance and sound financial management are seen as public administration's responsibility towards citizens (Lähdesmäki 2003, Kallio 2014, 40–41). Criticism equates the principle to a rationale for spending cuts, with the early adoption of NPM reforms in Finland overseeing a considerable reduction in the number of public servants (Temmes 1998). Installing pressure for the public servants to perform in their work through 'more with less' thinking can be seen both as a risk and a desired effect (Arnaboldi 2015; Hood 1991).

Accountability as a principle is closely linked with efficiency, with the traditional emphasis on compliance and regulation-based accountability being replaced with results-based accountability. The concept of performance measurement through results control had traditionally been tools for corporate accounting and adapted for public sector purposes through NPM reforms. Accountability as a principle emphasizes operational autonomy through its focus on outputs instead of processes, but performance measurement practices carry the danger of being coupled with continuous oversight when the accountability is made visible (Hood 1991; Lähdesmäki 2003; Kallio 2014).

Customer orientation according to NPM thinking posits that the citizen is seen not only as a funder of public activities through taxation, but also as a decision-making customer and consumer. The concept of customer itself in public sector has attracted criticism, since citizens possess subjective rights to public services and are not necessarily customers through voluntary choice of consumption (Lähdesmäki 2003; Kallio 2014, 42). Policing as the topic of this case study can be highlighted as an example in which an equivalence to private sector consumption is difficult to draw.

Managerialism shifts the role of a public administrator from a procedural bureaucrat to a professional manager tasked to improving organizational performance through leadership. Closely associated is another principle of entrepreneurialism, with the manager acting as an owner and risk-taker, seeking new sources to provide value for taxpayer money (Kallio 2014; Lähdesmäki 2003). Managerialism represents a value system or an institutional logic that involves the risk of conflicting with traditional professional values in public service, though the promotion of the former over the latter can be seen as an intended function of NPM (Arnaboldi et al. 2015; Hood 1991; Rautiainen et al. 2017).

2.1.5 Unintended consequences of PMS

Extending beyond the specific doctrine of NPM and its features, a rich body of research has scrutinized the relationship between public sector agencies and PMS. Despite their intent to enhance accountability and efficiency, PMS and its adjacent reward systems have often been found to generate unintentional and dysfunctional consequences (Ahmad et al. 2024; Cuganesan et al. 2014; Franco-Santos & Otley 2018; Perry et al. 2009; Siverbo et al. 2019). These risks are acknowledged in theoretical PMS literature, with Merchant & van der Stede (2023) cautioning of applying tight results control in contexts that may not support such rigid controls, even within the for-profit sector. The public sector, characterized an inherent complexity, is influenced by many institutional pressures, confounding managerial discretion and complicating levels of accountability, which result in even more pronounced challenges for PMS (Arnaboldi et al. 2015; Cuganesan et al. 2014; van Thiel & Leeuw 2002).

Franco-Santos & Otley (2018) argue that most unintended consequences of PMS arise from mismatches between the system's design choices and the organizational reality. The central argument is that PMS are built on assumptions about goal alignment and goal uncertainty. If the assumptions do not correspond to reality, dysfunctional outcomes are likely to occur. While PMS effects are observed in all organization types, Franco-Santos & Otley (2018, 719) note that a large portion of dysfunctional consequences are observed from public sector institutions compared to their overall prominence in PMS research.

Franco Santos & Otley (2018) posit that the most regular PMS design mismatches are based on two false assumptions. First, assuming low goal-alignment between the employees and organization may ignore the role of employees' intrinsic motivational principles. The view rests on the default assumption of self-serving, extrinsically motivated utility-maximisers, critiqued by Deci & Ryan (1985). As a result of the mismatch, rigid controls and mistrustful monitoring may be imposed that over time erode the professional commitment and behaviours the system was intended to prevent (Franco-Santos & Otley 2018). This aligns with critiques of the managerial nature of NPM, in that the design of PMS is often disconnected from the considerations of the frontline staff who end up bearing the bulk of the system's undesired consequences (Arnaboldi et al. 2015).

Another pertinent incorrect assumption is that of low goal-uncertainty. The literature on PMS design consistently emphasizes the need for the system's alignment with the external environment (Bourne et al. 2018; Ferreira & Otley 2009; Neely et al. 1995). Merchant & Van der Stede (2023) privilege predictable and measurable indicators, though with the contextual condition that the desired results themselves are predictable and measurable. Assuming simple output relationships in a complex setting may result in management by inappropriate metrics, creating an illusion of control rather than meaningful performance improvement (Franco-Santos & Otley 2018; van Thiel & Leeuw 2002). In the public sector, stakeholder conflicts within the government may impose conflicting demands on the role of the public agency. If the desired goals are defined as broad and societal, they may cross boundaries with other agencies, establishing difficulties in the attribution of outcomes (Cuganesan et al. 2014, 285).

Performance-related reward systems have often been introduced to the public sector along with the reforms installing PMS. When the incentives that link rewarding and PMS are mismatched, performance pay often contributes to the dysfunctional consequences. Public-sector workers are overwhelmingly found to be intrinsically motivated, with the crowding out of intrinsic motivation via rewarding often overweighing the increase in extrinsic motivation (Ahmad et al. 2024; Perry et al. 2009; Weibel et al. 2010). The findings correspond strongly to the goal-alignment theorizing of Franco-Santos & Otley (2018), with measurability and attributability problems also being observed in the rewarded tasks, signalling to goal-uncertainty being higher than assumed (Ahmad et al. 2024; Perry et al. 2009; Weibel et al. 2010).

Underscoring the challenges of coupling PMS with performance pay, successful examples that avoid unintended consequences are found in limited contexts where enabling conditions that preserve the employee's sense of control are built into PMS design (Ahmad et al. 2024; Tu et al. 2024), an aspect

highlighted by Merchant & Van der Stede (2023). In these settings, rewards tend to support the basic psychological needs of autonomy, competence and relatedness identified in SDT (Deci & Ryan 1985; Ryan & Deci 2000), rather than function as purely extrinsic incentives (Ahmad et al. 2024; Tu et al. 2024).

Siverbo et al. (2019) conceptualize the mechanisms that generate or mitigate dysfunctional PMS consequences in public sector settings. They apply the classification originally drafted by Merchant & Van der Stede (2023) for classifying indirect costs of control systems, into three categories of counterproductive PMS-induced outcomes: 1) gamesmanship, 2) behavioural displacement and 3) negative attitudes. While aligned with Franco Santos & Otley (2018) on the notion of the design and core assumptions creating the potential for PMS-induced dysfunction, Siverbo et al. (2019) highlight several interactional mechanisms in the application process that determine to what extent the risks materialize. The conceptual model is illustrated below in Figure 1.

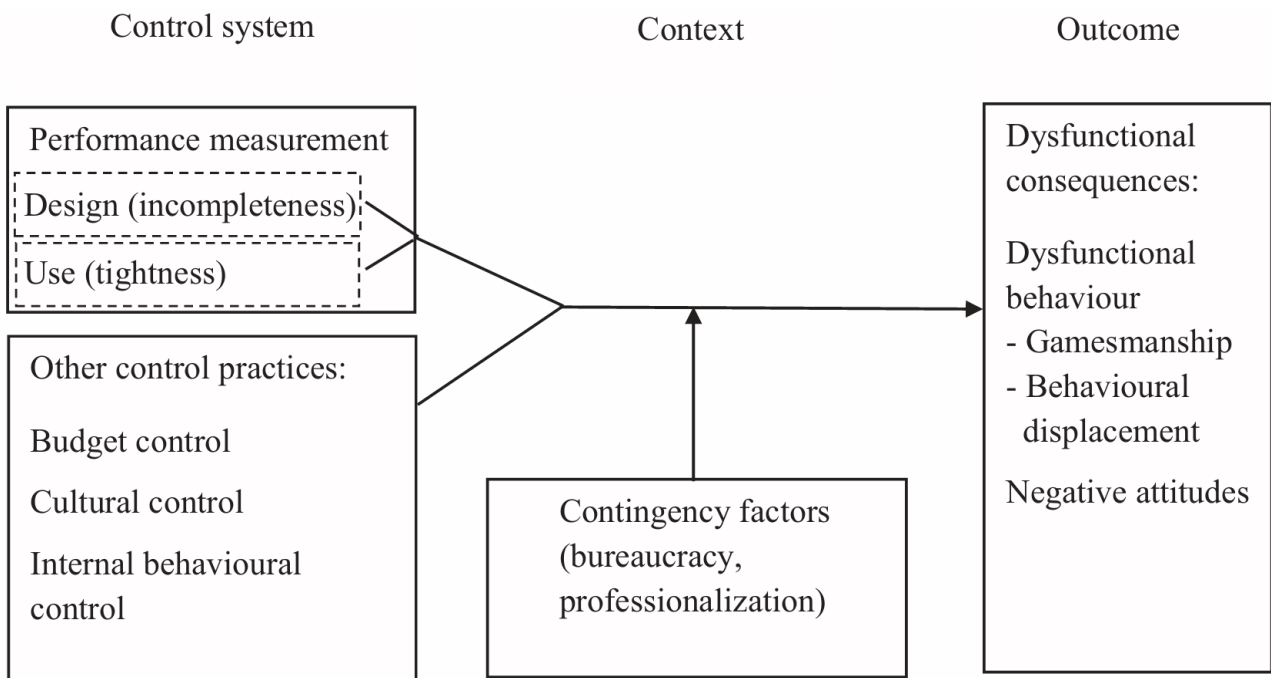


Figure 1 Dysfunctional consequences of PMS in the public sector (Siverbo et al. 2019, 1808)

Gamesmanship implies that measurements are knowingly manipulated in order to create a favourable picture of performance. Behavioural displacement refers to action focusing on what is measured rather than what is more important. Rather than intentional misuse, behavioural displacement occurs when employees are misled or coerced into compliance by incomplete PMS. Negative attitudes are related to PMS being perceived as unfair, which risks tension, conflicts, frustration and resistance (Merchant & Van der Stede 2023; Siverbo et al. 2019). Conducting an exhaustive review of research on public sector PMS risks, Cuganesan et al. (2014) identify all three patterns as being frequent,

classifying them in largely equivalent categories of gaming, misrepresentation of performance and adverse impact on employee welfare.

Of the three types of consequences, behavioural displacement can be associated particularly with incorrect assumptions of low goal-uncertainty and negative attitudes with the same for low goal-alignment, compatible with the theorization of Franco-Santos & Otley (2018). Conditions for gamesmanship according to Cuganesan (2014, 285) involve a separate pattern, with the actual goal-alignment being low while low goal-uncertainty is being falsely assumed, allowing space for manipulating metrics.

Similarly to Franco-Santos & Otley (2018), Siverbo et al. (2019) find in that it is most often tight usage of incompletely designed PMS that produces a high risk of dysfunction. Loose coupling of PMS through other control practices or contextual moderators is stated as an important mitigator of dysfunction, as it lessens to pressure to engage in dysfunctional behaviours by an incomplete PMS. However, loose use of PMS can also act as a source of negative attitudes if the system appears symbolic and irrelevant, or lead to PMS having little to or added value (Siverbo et al. 2019).

Whereas PMS characteristically represent results control, their influence on organizational reality depends on its relationship with other control types. Formal action control and informal personnel and cultural controls typically mitigate dysfunction based on poor PMS assumptions as they influence the organizational actors' patterns of action towards more beneficial actions (Merchant & Van der Stede 2023; Siverbo et al. 2019). Although when poorly enacted, they may also end up amplifying the adverse impacts. Lack of integration with public sector organizing processes, and insufficient leadership and cultural support are identified by Cuganesan et al. (2014, 285–286) as widespread conditions for PMS failures in the empirical literature. Another mechanism of budget control can also buffer or exacerbate PMS dysfunction, mainly as a restrictive control lever that can constrain both desirable and poor incentives (Arnaboldi et al. 2015, Siverbo et al. 2019).

Siverbo et al. (2019) identify bureaucracy and professionalization as contextual moderators reducing employee opportunism in the face of misaligned PMS. The former functions primarily through rule-bound compliance and the latter through intrinsic motivation and professional ethics. These factors typically counterbalance the economic and managerial logic characterizing PMS design (Cuganesan et al. 2014; Siverbo et al. 2019). NPM intends to downplay these more traditional public service values, but their presence in public administration, sometimes is accordance and sometimes in tension with NPM values, is recognized as inherent (Hood 1991, 15). These coexisting and competing value systems reflect deeper, taken-for-granted rules that permeate organizational action and may prompt

widely different responses to PMS. Conceptualizing these patterns, Siverbo et al. (2019, 1807) refer to the framework of institutional logics from the discipline of organizational sociology.

Siverbo et al. (2019, 1808) call for their conceptual model (Figure 1) to be subject to empirical studies. This thesis responds to that call, since the framework provides a multidimensional perspective that can be integrated with other theoretical viewpoints covering components within the model. These include the design assumptions of Franco-Santos & Otley (2018), the other control mechanisms outlined by Merchant & Van der Stede (2023), and contextual variables framed through institutional logics (Thornton et al. 2012). The three main forms of dysfunctional consequences are motivational and behavioural in nature, making them directly relevant to the frontline level this thesis examines.

Policing is particularly prone to dysfunctional PMS consequences due to potential tensions in measurability and the expected presence of contextual mediators conflicting with economic logic (Cockcroft & Beattie 2009; Sorrentino et al. 2023; Wathne 2020). Ultimately, the PMS consequences are contingent on the full range of PMS interactions within the organizational context, for which the model by Siverbo et al. (2019) provides conceptual tools for analysis. The institutional logic framework is the main subject of the following chapter 2.2, in which the general foundations and policing specificities are elaborated in detail. The connection to dysfunctional consequences found in policing contexts is later discussed in chapter 3.5.

2.2 Institutional logics

2.2.1 Theoretical foundations

Institutions have been subject to extensive organizational research since the mid-20th century. Based on broad and multidisciplinary literature, Scott (2014, 56) defines institutions as encompassing regulative, normative and cultural-cognitive elements that, together with associated activities and resources, provide stability and meaning to social life. Although institutions provide stability, they themselves undergo change. Therefore, institutions must not be merely seen as a state of an existing social order, but also as a process (Scott 2014, 57).

While the early research emphasized formal structures and legal-rational authority, neo-institutional theory shifted attention to more informal forces. A core theoretical statement of neo-institutional theory posits that organizations conform to social norms and institutional expectations to gain legitimacy rather than to rationally pursue efficiency. The action results in organizational isomorphism – the tendency of organizations within a field becoming more alike over time (DiMaggio & Powell 1983; Meyer & Rowan 1977). Emerging from neo-institutional theory, the

concept of institutional logics, introduced by Friedland & Alford (1991), sought to bring more agency, heterogeneity and cultural meaning into the analysis. The idea shifted the focus from organizational isomorphism towards understanding how institutional logics influence the behaviour of individuals and organizations (Lounsbury 2008; Thornton et al. 2012).

The society is composed of multiple institutional orders such as the market, the state, the family and the professions. Each of them possesses its own logic, that is a set of material practices and cultural symbols that shape cognition and behaviour. Institutional logics can be defined as socially constructed, historical patterns of material practices, assumptions, values, beliefs and rules by which individuals produce their livelihoods, organize time and space and create meaning for their social reality (Friedland & Alford 1991; Thornton & Ocasio 1999; Thornton et al. 2012). Institutional logics can therefore be viewed as the organizing principles that structure how the regulative, normative and cultural-cognitive elements that Scott (2014) defines as the building blocks of institutions, are enacted in specific social domains.

Subsequent scholars have developed Friedland & Alford's work into a framework for analysing how culture, structure and practices are interrelated through prevailing logics. Thornton et al. (2012, 73) conceptualize seven ideal types of institutional logics: family, community, religion, state, market, profession and corporate logics, with each representing a distinct mode of organizing society and institutions. However, institutional logics should not be seen as rigid classificatory categories but as explanatory mechanisms that shape how actors interpret their environment, define legitimate action and engage in strategic behaviour (Friedland & Alford 1991; Thornton & Ocasio 1999; Thornton et al. 2012). Comparing the ideal types enables gaining a deeper understanding of the phenomena in light of these institutional logics. They do not seek to provide a comprehensive explanation of what occurs in organizational fields, but they serve as analytical models that assist in comparing empirical observations across different contexts (Thornton & Ocasio 1999; Thornton et al. 2012).

Various institutional logics can simultaneously influence organizations and individuals in different ways, depending on the context and the characteristics of the organizations. As institutional logics can develop locally, there may be different case-specific emphases of logics within the same organization (Besharov & Smith 2014; Lounsbury 2008; Reay & Hinings 2009). The existence of multiple logics may reflect a period of transformation with one type eventually coming to dominate over others. The possibility of logics working together as a cohesive whole that supports organizational functioning has also been highlighted, instead of necessarily assuming a competition (Besharov & Smith 2014; Reay & Hinings 2009).

Besharov and Smith (2014) present a framework for understanding how multiple institutional logics coexist within organizations, based on two key dimensions of centrality and compatibility. Centrality refers to the extent to which each logic influences an organization's core activities, while compatibility describes how aligned the logics are in terms of goals and practices. By combining these dimensions, they identify four ideal types of logic multiplicity that are illustrated in figure 2.

- Contested: incompatible and equally central logics. High centrality leads to an absence of a clear hierarchy, typically resulting in significant internal conflicts.
- Estranged: incompatible logics where only one is central. Logics direct towards different goals, but in the event of a conflict, the organization clearly aligns itself with the more central logic.
- Aligned: compatible logics that are all central. No conflict is expected due to the high compatibility, despite an absence of hierarchy.
- Dominant: compatible logics where only one is central. The organization emphasizes one single dominant logic, with others adapting or existing alongside it.

FIGURE 1
Types of Logic Multiplicity Within Organizations

Degree of centrality <div style="text-align: center;"> <p>High Multiple logics are core to organizational functioning</p> <p>Low One logic is core to organizational functioning; other logics are peripheral</p> </div>	<p>Contested <i>Extensive conflict</i></p>	<p>Aligned <i>Minimal conflict</i></p>
	<p>Estranged <i>Moderate conflict</i></p>	<p>Dominant <i>No conflict</i></p>
	<p>Low Logics provide contradictory prescriptions for action</p>	<p>High Logics provide compatible prescriptions for action</p>

Figure 2 Types of logic multiplicity (Besharov & Smith 2014, 371)

2.2.2 Institutional logics and performance measurement

Institutional logics serve as a method theory of this thesis. Method theory is a meta-level conceptual framework that provides analytical concepts and tools to make sense of the empirical material and generate explanations of the domain phenomena, that in the case of this thesis is public sector performance measurement (Lukka & Vinnari 2014). A method theory is often imported from another

discipline, with institutional logics and the neo-institutional tradition from which the theory stems having their roots in the field of organizational sociology (DiMaggio & Powell 1983; Friedland & Alford 1991; Meyer & Rowan 1977).

Institutional perspectives have been highly prominent in management accounting literature, including in the research on performance measurement. Modell (2022; 2024) acknowledges that while the institutional theory has generated a progressive stream of research, exposing how accounting practices are embedded in broader institutional and organizational contexts, it has frequently been utilized in a manner that produces degenerative tendencies. The tendencies largely arise from overemphasizing either macro-structural determinism or micro-level agency, with a lack of integration between the perspectives. While the criticism applies to a broader ensemble of institutional management accounting research, Modell (2022) notes that the institutional logics perspective provides tools to address this imbalance because it explicitly theorizes the macro-micro linkage.

Thornton et al. (2012) outline a conceptual framework for linking macro-level institutional structures with micro-level action. The macro-level logics channel attention and structure interpretation, influencing how actors engage with organizational routines in particular contexts. At the same time, the micro-level mechanisms can also feed back into the macro level over time. When actors consistently direct their attention to particular issues, reshape their professional identities or mobilize support around preferred meanings, they may influence what becomes institutionalized as legitimate practice (Modell 2024; Thornton et al. 2012). Performance measurement systems can act as mediators between competing logics, shaping how they are understood and enacted locally. Over time, this can lead to hybrid logics or shifts in the dominance of one logic over others. Different logics, such as market, state and professional logics shape what is considered a legitimate performance and organizations can use performance measurement to signal legitimacy to different audiences aligned with different logics (Kallio et al. 2021; Modell 2024; Rautiainen & Järvenpää 2012).

In public-sector work, performance itself is an inherently ambiguous concept due to multiple, conflicting influences (Arnaboldi et al. 2015; Cuganesan et al. 2014; Modell 2024). Performance measurement systems operate within and reflect the competing logics, and as such do not fully resolve this ambiguity. Ambiguity in performance indicators plays a key role in this process, allowing organizations to navigate and reconcile these competing logics, as actors can exercise agency to selectively emphasize or downplay certain logics (Modell 2024). The presence of concepts adjacent to competing institutional logics has been recognized in early NPM theorizing, as is that reforms in

public management involve inherent trade-offs between what Hood (1991) refers to as administrative value logics. The conceptual model of Siverbo et al. (2019) is explicitly influenced by institutional logics, through the contingency factors of bureaucracy and professionalization that represent contextual mediators.

Policing can serve as a salient example of an institutionally complex field where multiple logics intersect and influence how performance, motivation and professional identity are understood and enacted (Rautiainen et al. 2017; Sorrentino et al. 2023; Wathne 2020). The macro-level structure is driven by factors such as political priorities, administrative reforms, performance management guidelines and negotiations of results contracts, which are discussed in chapter 3. The micro-level would involve questions on how KPIs are tracked and performance evaluation conducted in practice, to what significance is given to PMS, and to which extent actors decide to alter their behaviour due to meeting targets. Examining how these levels interact helps reveal how broader institutional forces shape frontline work and the enactment of PMS (Modell 2024; Thornton et al. 2012).

2.2.3 Institutional logic types in law enforcement

The Police of Finland is a national agency and draws its responsibilities primarily from national legislation. The duties of police defined by the Police Act (872/2011 § 1) encompass securing the rule of law; maintaining public order and security; preventing, detecting and investigating crimes; and submitting cases to prosecutors for the consideration of charges. In addition to legislation, its operations are also guided by various professional norms and ethics of the police. A formal Ethical Code for the Police expresses the profession's core values and responsibilities. Grounded in legality, fairness, professionalism and public service, the code promotes lawful, predictable policing, respectful and equal treatment of all individuals, transparency in the exercise of authority and the responsible use of resources. These principles are embedded from the outset of training and expected to inform both operational decisions and internal organizational culture (Poliisi.fi n.d.).

Institutional logics can develop and take different forms in local contexts which allows situational application of the framework to identify institutional logics based on specific empirical data. The characterization of the main types of institutional logics in this thesis – administrative, professional and economic – is inspired by the applied framework Rautiainen et al. (2017, 168), previously utilized in categorizing three prevailing logics in a Finnish policing context.

The administrative logic reflects traditional public service ethics and emphasizes standardization, predictability and formal control mechanisms. The role of the police can be seen as an instrument of

the sovereign state, upholding laws with bureaucratic accountability. The administrative logic draws from the concept of state logic of Thornton et al. (2012), emphasizing democratic accountability, rule of law, and equity and impartiality. The logic largely corresponds to what Hood (1991) refers to as theta-type values, with control emphasis more on processes rather than outputs, as decisions are guided by rules and procedures. The administrative logic largely shapes the contingency factor of bureaucracy that interacts with PMS implementation in the model of Siverbo et al. (2019).

Another logic that is traditionally characteristic in policing is the professional logic. It is reflected in the ethics and codes of decision-making in the profession and is largely independent of bureaucratic of financial considerations. The Ethical Code of Police expresses the articulation of operational logic centred on public duty and ethical discretion (Poliisi.fi n.d.). The professional logic is one of the seven ideal types by Thornton et al. (2012, 73), with personal expertise as the logic's source of legitimacy and association with quality of the craft as the source of identity. Rautiainen et al. (2017) utilized the term operational logic to characterize a similar logic in an operational planning-centred policing context. This thesis will use the term professional logic, as it relates more strongly towards perceptions and questions of identity about police work than what an 'operational' logic would entail. The professional logic is referred to by Siverbo et al. (2019, 1807) to describe their contingency factor of professionalization. The logic also shares similarities with Hood's (1991) lambda-type of values, with resilience and adaptivity as the standards of success, and control aspect looser than in the other two main value systems that are characterized by pressure either through output or action control.

The third, economic logic is a business-like decision-making logic, which corresponds to Hood's (1991) sigma-type of values and reflects the core NPM component of "definition of goals, targets and indicators of success, preferably expressed in quantitative terms" (Hood 1991; 4). The economic logic can be interpreted as a public sector application of the ideal type of market logic as per Thornton et al. (2012), with the KPIs tracked by police department's results contracts effectively serving as a contextual substitute for financial KPIs such as the share price, that act as main sources of legitimacy of the market logic proper. Other labels for describing a type of efficiency-oriented logic that have been used in public sector contexts rather interchangeably to economic logic are financial (Rautiainen et al 2017), business (Kallio et al. 2021) and managerial (Sorrentino et al. 2023) logics. Financial perspective is often involved as budgetary pressures are a design factor in economic logic. The concept nevertheless encompasses, and in the case of policing, largely consists of non-financial aspects, as long as they are controlled by outputs. The role of performance measurement in the economic logic is to act as a currency of success and failure (Hood 1991).

Table 1 summarizes the principles and control implications of the central types, inspired by the interinstitutional system table of Thornton et al (2012, 73) and the administrative value clusters of Hood (1991, 11). The management control implications are adapted from Franco-Santos & Otley (2018) and Merchant & Van der Stede (2023).

	<i>Administrative logic</i>	<i>Professional logic</i>	<i>Economic logic</i>
<i>Source of legitimacy</i>	Democratic accountability & rule of law	Expertise & professional reputation	Efficiency through measurable outcomes
<i>Source of authority</i>	Legal authority & state hierarchy	Professional norms	Results contracts & performance targets
<i>Source of identity</i>	Public servant	Craftsmanship	Service provider
<i>Standard of success</i>	Proper discharge of duties	Reputation among peers & public trust	Achieving targets & delivering results
<i>Standard of failure</i>	Procedural violations	Compromising integrity, loss of trust	Waste & inefficiencies
<i>Goal uncertainty assumption</i>	Low	High	Low
<i>Goal alignment assumption</i>	Low to high	High	Low
<i>Main control mechanism</i>	Action	Personnel & cultural	Results

Table 1 Institutional Logic typology

The categories are not intended to be entirely separate with no overlap. An officer's value system that represents professional logic is expected to intrinsically possess features of the administrative and economic logics. The main distinction stems from the different sources creating the institutional pressure. The framework of multiplicity of logics by Besharov & Smith (2014), illustrated earlier in Figure 2, allows conceptualizing the manifestations and overlapping of the aforementioned institutional logics in the context of policing, and is therefore utilized for interpreting the empirical material.

The administrative logic is structurally embedded in the control and coordination functions of higher levels of police organization. Through the administrative reforms installing PMS into day-to-day

policing, the presence of the economic logic has been observed to supplant administrative logic in operational planning (Rautiainen et al. 2017). The setting mostly corresponds to an estranged configuration in Besharov & Smith's (2014) matrix, in which the economic logic is privileged, with situational alignments achieved through improved planning in the face of financial pressures. Rautiainen & Järvenpää (2012) observe that within public organizations, the units that are more responsive to PMS are those whose operational logic is compatible with the economic logic, which would assume a higher compatibility in the police administration than in the frontline. The professional logic would be expected to be stronger among the non-administrative officers, who act as street-level bureaucrats and interact directly with citizens in the course of their jobs, typically valuing substantial discretion in the execution of their work (Lipsky 1980; Sorrentino et al. 2023; Wathne et al. 2020).

As this thesis focuses on frontline policing, the main tension between the values is expected to arise from economic logic increasingly cascading down to the rank-and-file and conflicting with the professional logic. This creates potential for dysfunctional behavioural outcomes. The administrative and professional logics are expected to represent the contextual factors of (Siverbo et al. 2019) that moderate the outcomes of PMS. The work of Rautiainen et al (2017) also reflected PMS reforms still at the stage of being implemented, while currently the PMS reforms can be hypothesized to be further institutionalized. This makes it worthy to explore the dynamic again, as even highly critical initial reactions to PMS and the economic logic behind it may evolve into partial acceptance and logic hybridization over time (Kallio et al. 2021). Nevertheless, the normative grip of the professional logic can remain strong with the real change in police practices expected to be gradual and filtered through the lens of professional identity (Wathne 2020). The background behind the introduction of PMS to the Finnish police and their present structure are the focus the of the next chapter.

3 Performance measurement in policing

3.1 Government guidelines

The Finnish adoption of PMS reforms coincided particularly with the megatrends of curbing government growth and adopting an international NPM agenda. The productivity and efficiency needs of the central government began receiving considerable attention starting in the 1980s. It was observed that the costs of the Finnish welfare state were continuously increasing. Coupled with the ever-expanding size, the administrative system based on centralized direction and regulation was seen to have grown slow and heavy (Lähdesmäki 2003; Temmes 1998).

Every ministry and their subordinate agencies had been incorporated in the extensive national performance management system by 1995 (Salminen 2005; 15). Despite variable developments in how the systems are implemented, the original framework and the key practices included in it largely continue being followed in the 2020s (Salminen et al. 2021). Key tools of the national performance management include multi-year performance agreements negotiated between a ministry and the subordinate agency, which outline the most relevant and strategic performance objectives for the agency in question. The process is intertwined with the funding aspect, with the performance agreement negotiations determining the resources available for the upcoming budget year and their projected development in the coming years (Salminen 2005; Salminen et al. 2021, 18).

The manual of performance guidance which covers the main principles of national performance management explicitly states Kaplan & Norton's Balanced Scorecard (BSC) and its adaptations as a model for strategy development (Salminen 2005, 39). The rationale behind developing BSC was the failure of traditional management accounting practices to address the needs of strategic development, besides an excessive focus on cost-related measures and insufficient considerations for qualitative factors. Kaplan & Norton (1996) structure performance measurement around four perspectives: 1) financial 2) customer 3) internal processes and 4) learning & growth.

The balanced approach addresses challenges related to public sector measurement better than the traditional financially focused models, since economic efficiency is primarily instrumental in developing effective models of public service provision (Lumijärvi 2001). The governmental "BSC", a broad outline for performance management referred to as the results prism (Figure 3), is structured around three core levels: 1) societal impact, 2) operational performance and 3) human resource management (Salminen et al. 2021, 25).

The societal impact objectives are often indirect in relation to an agency's activities. These describe the desired societal benefits and impacts experienced by citizens (e.g. graduates' successful entry into the labour market, prevention of social exclusion). Societal impact objectives serve as the basis for defining operational performance targets for the agencies, which in turn consist of goals which can be directly influenced through its own actions. The human resource management layer consists of information on workforce composition, intangible capital and capacity for renewal (Salminen et al. 2005, 25–26). It is noteworthy that the three-dimensional results prism is conceptually close to the strategy map template proposed by Kaplan & Norton (2000), with equivalent categories present at all three layers, except for an absence of a fourth level with a shareholder value-centric financial perspective. In the government, the financial aspects play a secondary role at each layer through the financial frames granted to satisfy the objectives. See the comparison of the two concepts in the figure 3 below.

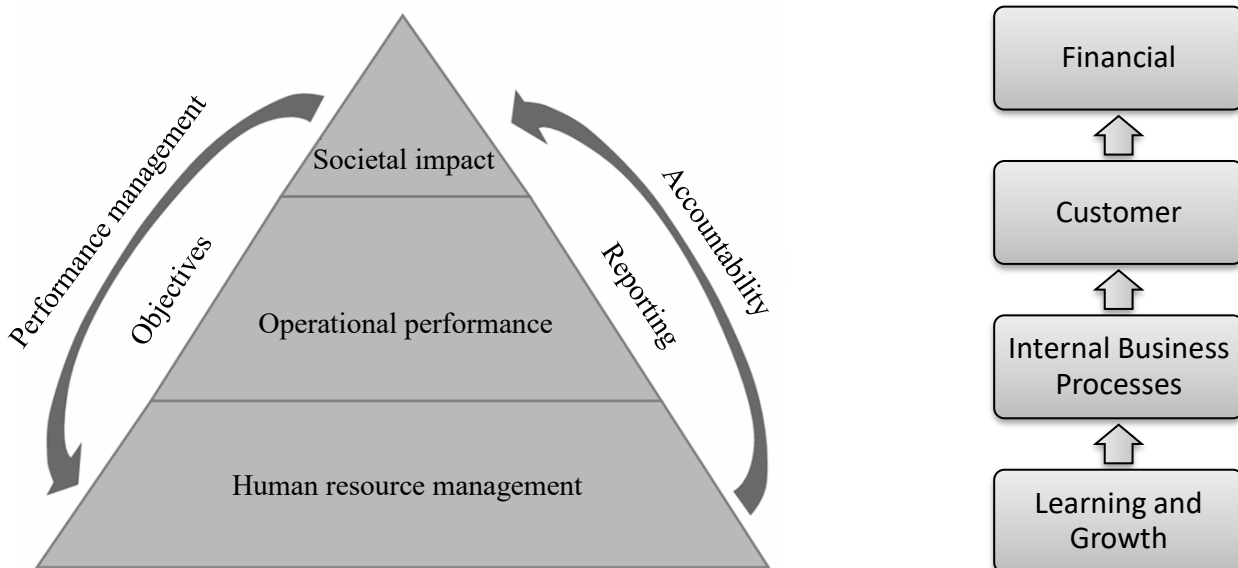


Figure 3 Results prism (Salminen 2021, 25) and BSC strategy map template based on Kaplan & Norton (2000)

The societal impact layer reflects wide societal trends that require intergovernmental coordination as an intended design feature. Performance indicators become a matter of great importance at the level of operational performance management where the agencies under each ministry are assigned their objectives. The performance guidance manual recognizes the potential challenges of measurement, and states its preferred characteristics for an effective performance indicator (Salminen 2005, 45; order rearranged to facilitate commentary):

1. The indicator measures the outputs or outcomes of activities rather than the activities themselves
2. The indicator reflects the core objectives or key success factors that the organization seeks to achieve
3. The measured element is closely linked to the organization's fundamental goals and strategies, ensuring that monitoring it is meaningful for management and control purposes
4. The value of the indicator can be influenced through the agency's own actions
5. It is possible to set explicit targets for the indicator's values
6. The indicator can be applied consistently over time, allowing for longitudinal comparisons, even though periodic adjustments may be made
7. The indicator is interpreted consistently across the agency and the supervising ministry
8. The measurement data can be obtained with relatively few resources

The list matches strongly the principles of results control mechanisms, with 1) being the central tenet of the concept and others reflect the main conditions that Merchant & Van der Stede (2023) state as essential for results control to be effective. The characteristics 2) & 3) relate to the knowledge of desired results in the areas being controlled; 4) to the principle of controllability of the results; and 5), 6), 7) & 8) to the different aspects of efficiently measuring results, all mentioned by Merchant & van der Stede (2023, 66–68). Because the ideal indicators are tied to targets but not necessarily to consequences by themselves, as they may be supplementing separate qualitative assessments (Salminen 2005, 45–46), they qualify as ‘measures’ but not always as ‘metrics’ by the definition given by Melnyk et al. (2014).

Adopting performance-based compensation systems either for teams or individuals is also recommended by the national guidelines. The objective is to increase the employees' awareness of the agency's performance targets and outcomes by setting individual or team objectives aligned with the organizational goals, and to incentivize employees to perform through performance-pay schemes (Salminen 2005, 98). The approach reflects the results control fundament of directing attention indirectly through rewarding (Merchant & Van der Stede 2023). It also mirrors Kaplan & Norton's (1996, 139–141) Balanced Scorecard strategy for aligning personal and organizational goals

according to the principle of cascading, whereby personal targets are derived from higher-level objectives.

3.2 Results contracts

The Ministry of the Interior is responsible for the guidance and supervision of the police sector, and the local police departments operate under the National Police Board (Act on Police Administration 110/1992 § 1). The National Police Board is responsible, under the guidance of the Ministry of the Interior, for the performance management and allocation of resources to the police units under its jurisdiction (Act on Police Administration 110/1992 § 4). Exceptions from the governance under National Police Board include the Security Intelligence Services which operates directly under the Ministry of Interior and the police department of the autonomous region of Åland, which are not discussed further to limit the scope of the thesis.

Each year, the Ministry of the Interior and the National Police Board draw up a rolling performance agreement for the next five years, outlining the key performance targets for police operations and the resource frame committed for addressing them. These targets primarily represent the societal impact level, the top layer of the results prism (National Police Board 2024a). 13 police departments mostly consisting of regional units then enter into their own annual performance agreement negotiations with the National Police Board. These agreements define the performance targets specific to each department. Consequently, the targets are decided for each operational area of the police unit. The results contract of 2025 for the Southwest Finland Police Department, from which the majority of the interviews for the empirical study are collected, is used as the model to illustrate the system (National Police Board 2024b).

The agreement includes measures from a total of five areas. One of them, licencing services, is not considered as it falls outside the definition of law enforcement, limiting the number areas of interest for this thesis to four. The remaining categories can be considered the operational backbone of frontline policing: surveillance, emergency response, traffic control and criminal investigation. Each of the focus areas are evaluated by sets of measures from four categories: cost-efficiency, productivity, service quality and outputs. While an exhaustive breakdown cannot be presented in a brief form as the matrix includes 61 measures in total, major patterns can be identified from each combination of a category and a focus area. The most typical examples illustrated below in Table 2.

<i>Category</i>	<i>Area of focus</i>	<i>Surveillance (surv.)</i>	<i>Emergency Response (ER)</i>	<i>Traffic control (TC)</i>	<i>Criminal Investigation (CI)</i>
<i>Cost-efficiency</i>	Ex. 1	Surv. costs	ER costs	TC costs	CI costs
	Ex. 2	Surv. costs/ no. of surv. tasks	ER costs/ no. of ER tasks	TC costs/ no. of TC tasks	CI costs/ solved offences
<i>Productivity</i>	Ex. 1	Surv. tasks/ person years	ER tasks/ person years	TC tasks/ person years	Solved offences/ person years
	Ex. 2	-	-	Traffic offences/ person years	-
<i>Service quality</i>	Ex. 1	Weighted crime index per capita	Average response time per task urgency levels	Weighted TC task index per capita	Crime clearance % per type
	Ex. 2	Weighted surv. task index per capita	-	Weighted traffic offence index per capita	Average investigation time per type
<i>Outputs</i>	Ex. 1	Total tasks on independent work time	Total no. of ER tasks	Time used for TC % per total working time	Total no. of offence types
	Ex. 2	-	-	Total no. of traffic casualties and offences	Total no. of open/closed investigation types

Table 2 Police department KPI categories

The measures lean heavily towards results and are entirely quantified. Typically, the measures control actions performed by the department, either in total or assessed against inputs. Another major measure type is a number of incidents which the police strive to prevent, such as the crimes or accidents happening in the area belonging to the department's responsibility. Some of the latter types of metrics are in total numbers and some per capita. Both task and offence-based metrics in the service quality category involve indices weighted by severity. Some primary focus on inputs rather than outputs can be seen in the traffic control metrics, but they remain rare exceptions (National Police Board 2024b).

3.3 Performance evaluation and rewarding

Following the Police of Finland's adoption of national performance management practices in the 1990s and the implementation of pilot reforms at a smaller scale, an individual performance-based component in police salaries was introduced nationwide in 2003 and expanded in volume in 2009 (Eränkö 2020, 9). The performance component can range from 2,40 % of the base salary up to 32 % (National Police Board 2009). The base salary consists of a grade determined by the officer's rank and a job requirement factor. The latter introduces variation within officers with the same official rank, depending on duties that might be more demanding in their nature or entail a broader scope of responsibilities.

In addition to the performance-pay system, seniority and condition-based components affect the overall salary through additional percentage-based supplements calculated over the base level, although to a considerably lesser extent than the performance component (Eränkö 2020; Poliisi.fi 2025). These other compensation mechanisms are not examined in detail in this study, since their underlying principles fall outside the scope of performance measurement. They are addressed only insofar as they interact with the performance-pay system through their relative significance and contribution to the overall salary structure.

The performance-pay system is exercised through a process of personal evaluation. The personal job description is reviewed during annual performance and development discussions between a supervisor and an employee, where the individual performance targets and development needs are agreed upon. The employee's performance of the past period is also reviewed, focusing on the employee's ability to carry out their duties and achieve the set objectives. Their performance and behaviour are compared against the previously established goals set by the organization and the manager. Before the performance and development discussions, the evaluator who is typically the

immediate superior of a group of officers, must provide the employee the performance evaluation scale, so that the civil servant has the opportunity to self-assess their performance in advance of the discussions (Eränkö 2020; Ikonen 2016).

The collaborative approach in which the employees participate in the target-setting process, follows in theory the principles of national guidelines which intend to increase the public servants' awareness of the strategic objectives. It is noteworthy that the performance management guidebook expresses a stated preference for group-based rewarding in areas where the tasks are highly interdependent (Salminen 2005, 95), yet performance rewarding in the police is exclusively individual. The individual rewarding process is supported by Kaplan & Norton's (1996, 139–141) ideal of personal performance measurement. They recommend the management and the employee jointly establishing personal, strategy-aligned goals by identifying activities related to the BSC metrics, which the employee will carry out.

In the performance evaluations, four main criteria are assessed for the police personnel. Each one is evaluated from a scale of one to five by the supervisor, with every increase in the total score increasing the employee's performance compensation (Eränkö 2020; Ikonen 2016; National Police Board 2002; 2009):

- Professional competence: an individual's mastery of their job-related area of expertise, as well as their efforts to develop their skills and improve their work
- Productivity: an individual's work performance in terms of results, efficiency and impact
- Customer orientation and cooperation skills: an individual's ability to meet the professional collaboration and communication requirements, and the ability to fulfil the general social expectations of the role
- Precision: an individual's ethical standards, the care shown in the work and the adherence to the working hours and conduct rules

Additionally, a fifth category of leadership ability is assessed for the supervisors who have personnel management responsibilities, which includes all those who conduct the performance and development discussions with their subordinates. The category focuses on managerial effectiveness, particularly the performance of the unit led by the individual (Eränkö 2020; Ikonen 2016; National Police Board 2002).

3.4 Assessment of police PMS

An analysis of public documents on police performance management reveals a lack of continuity between different levels. As the focus of this thesis is on the frontline level of policing, the results contract negotiations taking place within the senior management level are not explored in depth. Addressed briefly, they primarily signal the department's commitments to national priorities, and no explicit measures to assess their completion are typically set. An illustrative example (National Police Board 2024a):

- 1) Societal impact goal by the Ministry of the Interior: Gang and organized crime must not be allowed to take root in the Finnish society
- 2) Performance target for the National Police Board: Youth and gang-related crime will be reduced through a versatile use of crime prevention measures and multi-agency cooperation
- 3) Performance target for the Southwest Finland Department: Intelligence-led operational projects will be carried out, utilizing cross-sectional cooperation to rapidly counter emerging security phenomena

Despite nominally invoking performance targets, the negotiated targets mainly relate to the vision and strategy aspects preceding PMS considerations in broad performance management frameworks (Otley 1999; Ferreira & Otley 2009; Franco-Santos et al. 2007). The KPI tables (Table 2) that are set for Southwest Finland Department in the same results contract negotiations (National Police Board 2024b) show no clear connection to the higher-level objectives. The youth-committed offence types comprise 3/19 of the KPIs in the "criminal investigation – outputs" section in the overall matrix of 61 metrics, and no measures directly target gang or organized crime (National Police Board 2024b). The indicators in the matrix largely meet the theoretical and governmental demands for quantifiability and objectivity (Merchant & Van der Stede 2023; Neely et al. 1995; Salminen 2005). What is lacking instead is an observable, strategic orientation.

The departmental measures are referred to as KPIs by Rautiainen et al. (2017) and can arguably be called as such, if they are considered to cover vital all the vital areas for the organization. Yet, the sheer number of indicators contrasts the ideal of a limited number of strategically developed metric sets (Melnyk et al. 2014). Furthermore, there are no signs of leading indicators, which are ideally selected from the processes considered to drive future performance (Kaplan & Norton 1996; 2000). The dashboard is a collection of lagging output measures, with the targets based on the outcomes of previous three years. The method does reflect the government's good measure ideal of longitudinal

comparability (Salminen 2005, 45). It nonetheless includes conditions for behavioural displacement, if the intention of the organization is to focus attention based on strategical priorities but static measurement practices considerably direct behaviour (Cuganesan et al. 2014; Siverbo et al. 2019).

Both the department KPIs and individual evaluation sheets share superficial similarities with the BSC of Kaplan & Norton (1996). The categories of each reflect the BSC primary perspectives of outputs, processes and customer orientation, with the learning perspective mainly appearing in the individual evaluation. The approach of the two measurement levels, however, is in many ways rather opposite. The department metrics are entirely quantitative and the personal evaluation categories are qualitative, although quantified to a total score. The connection between the two levels is ambiguous, as the personal evaluation categories reflect areas of professionalism typically susceptible to cultural and personnel controls (Hood 1991; Ikonen 2016; Merchant & Van der Stede 2023). On the other hand, the frontline employees are the ones that largely perform the quantitative actions that are tracked in the department's KPI table. As the individual performance evaluation is designed to be an important motivational and behavioural lever in the Finnish police PMS system, exploring the extent to which an individual employee's quantitative statistics influences their evaluation is central to the research dilemma around the PMS directing behaviour.

Performance measurement guidelines in the Finnish police in overall appear ambiguous, with no visibly dominating PMS philosophy. Differences in theoretical foundation within the field of PMS that shape the system design might be one explaining feature. Concrete, quantitative metrics favoured by NPM (Hood 1991; 1995) contrast the balanced approach between quantitative and qualitative, tangible and intangible factors recommended by BSC (Kaplan & Norton 1996). In addition to their role in PMS implementation, different institutional pressures can be already expected to influence the PMS design phase (Rautiainen et al. 2017; Reay & Hinings 2009; Thornton et al. 2012), which complicates the application of a consistent economic logic.

Ultimately, PMS design is merely one part of the performance measurement process, which is shaped the way the system and the other control practices are used, and the broader organizational context (Melnyk et al. 2014; Merchant & Van der Stede 2023; Siverbo et al. 2019). Public agencies might generally favour quantitative indicators due to their perceived reliability, with the indicators serving as a mechanism of legitimation for the state administration (Rautiainen & Järvenpää 2012; van Thiel & Leeuw 2002, 269). Even financial considerations may strongly influence individual evaluation and especially the productivity category, if budgetary pressure and financial accountability cascade down to the frontline (Arnaboldi et al. 2015; Siverbo et al. 2019). Actors within the institution can shape

the implementation of PMS through their agency (Modell 2024), with the objectives of PMS potentially diluted by traditional professional and administrative logics that are characteristic for police organizations (Sorrentino et al. 2023; Wathne 2020).

3.5 Experiences of PMS in policing

Preceding modern PMS frameworks, Lipsky (1980) already conceptualized police officers among quintessential examples of street-level bureaucrats, whose work involved ambiguous goals and a lack of constant supervision that created difficulties in measuring performance. Surrogate performance indicators, such as quotas on fines and arrests might structure frontline behaviour but offer only a weak reflection of real outcomes (Lipsky 1980, 50–51). The setting describes a model example of a situation where imposing PMS that assume low goal-alignment and goal-uncertainty could not only prove inefficient but produce dysfunctional motivational and behavioural outcomes (Cuganesan et al. 2014; Franco-Santos & Otley 2018). Police PMS research is fragmented in its focus and terminology, with a rather limited body of research stemming from varied fields such as management accounting, public administration and criminology. Patterns arising from the empirical literature that reflect the dynamic expressed by Lipsky (1980) can nevertheless be identified.

While empirical research especially from Finland is scant, Kiikka (2002) found in a quantitative survey study that officers' reactions to then ongoing reforms were lukewarm to negative. The introduction of the performance-pay model was not seen as an effective motivational tool and did not help develop a clear sense on how each employee's pay was determined. Furthermore, Kiikka (2002) observed how the system was seen as undermining workplace cohesion through competition for the favour of the evaluating manager, directly contradicting the basic need of relatedness expressed by Ryan & Deci (2000). Rautiainen et al. (2017) found that PMS affect the daily routines of officers especially through more cost-efficiency-directed work hour planning, but reactions from the frontline staff were not discussed.

Other Nordic countries generally cluster closely with Finland, at least in their initial PMS adoption methods (Temmes 1998). In early implementation of a Swedish police PMS, Carmona & Grönlund (2003) and Andersson & Tengblad (2009) saw the intendedly holistic, BSC-inspired system end up prioritizing the more measurable metrics and sidelining qualitative community policing goals. A divergence between the frontline and administration appeared, as the former's professional logic saw the system infringing on work autonomy while the latter adopted economic logic, in which the qualitative metrics of PMS served as a tool for legitimation. Behavioural displacement was eventually mitigated by micro-level agency through professionalism. The rank-and-file largely reverted to their

previous patterns of work, leaving the system little more than symbolic value (Andersson & Tengblad 2009).

A more recent string of research from Norway illustrates the prominence of highly directive PMS, leading to major tensions creating gamesmanship, behavioural displacement and negative attitudes. Foshaugen & Vestad (2024) found that PMS are widely formalized but weakly integrated into daily policing, with the systems being seen as administrative burdens in the field level but serving purpose as reporting tools upwards. Wathne (2020) observes PMS decoupling organizational layers and eroding professional autonomy around frontline, as the managerial priorities are privileged over professional discretion. Gundhus et al. (2022) expose striking dysfunctional motivational outcomes, with officers regularly feeling as they are forced to reject citizens in need of help due to rigid task prioritization. Gamesmanship was widespread through false reporting, but mainly as a coping mechanism under pressure rather than deviance.

Results control-focused PMS yielding dysfunctional outcomes appear as recurring trend. Behavioural displacement through prioritizing easily quantitative tasks, or at least occasions of an incomplete PMS creating such risks, are identified in several studies (Collier 2006; de Maillard & Savage 2022; Hoogenboezem & Hoogenboezem 2005 Perkins & Davies 2024). Occasionally the incidents border on gamesmanship in instances like single assignments being reported as multiple incidents in order to increase a task count (Cockcroft & Beattie 2009). Negative attitudes are an equally well-established trend, as the professional autonomy is often considered to erode along with PMS-induced pressures (de Maillard & Savage 2022; Hoogenboezem & Hoogenboezem 2005; Perkins & Davies 2024).

Research showing positive effects among frontline is rare. Cuganesan & Free (2021) observed initial positive reactions as PMS clarified priorities and improved transparency. Yet the system later developed to be later seen as coercive, prompting adverse behavioural and motivational responses. Rautiainen et al. (2017, 178) found the cost-effective resourcing succeeding in freeing up more resources for high-priority operations, resulting in measurable improvements in areas such as emergency response times. They also stated that the Finnish economic logic-inclined system granted a higher autonomy in adjusting resources, than the administrative logic and action control-dominated Spanish Police involved in the comparative study, but the implications for the street-level officers remained unknown (Rautiainen et al 2017). Gomes & Mendes (2013) observed a truly balanced PMS system in the Portuguese police that encompassed various qualitative perspectives, drive tangible improvements in operational performance, at least in the short term. Whether the PMS appeared positively for the officers at the frontline was again not included in the scope of the study.

Equivalent performance-pay schemes to the Finnish system appear rare due to the dearth of research focusing on it, and the lack of commentary about the compensational aspect in the police PMS studies. Tonge et al (2010) found strikingly similar attitudes among British local police officers towards individual performance pay as Kiiikka (2002) did in Finland. Even so, the perceived negative motivational and behavioural effects were hypothetical and surveyed at the planning stage of reforms, with no implemented performance-pay systems in place. A parallel to the Finnish performance management system could be found from the Netherlands, which dating back to the 2000s, employed nationally lead results-based agreements. The practice was deemed as a manageable instrument in directing priorities at the administrative level (van Sluis et al. 2008), yet coercive and demotivating in the eyes of the operational officers (Hoogenboezem & Hoogenboezem 2005).

Superficial similarities in design features create an incomplete comparison, since institutional pressures can be anticipated to have unique characteristics in each national system. The overarching dynamic nevertheless is that results controls-inspired PMS are perceived mostly negatively in frontline policing, yet they do influence task prioritization, often in a manner leading to behavioural displacement or gamesmanship (Andersson & Tengblad 2009; Cockcroft & Beattie 2009, Cuganesan & Free 2021; de Maillard & Savage 2022; Gundhus et al 2022; Hoogenboezem & Hoogenboezem 2005; Wathne 2020). The consequences cover the typical forms of dysfunction identified by Cuganesan et al. (2014) and Siverbo et al. (2019). The mechanisms that cause the dysfunction also reflect the common patterns in the unintended PMS consequence literature.

The biased metrics and pressures to perform are the factors that lead to professionally motivated officers resorting to manipulation as a coping mechanism (Cockcroft & Beattie 2009; Gundhus et al. 2022), which implies the common, understated goal-uncertainty and goal-alignment assumptions in the PMS design criticized by Franco-Santos & Otley (2018). Like Arnaboldi et al. (2015) state, negative consequences are mostly experienced in the rank-and-file level (Foshaugen & Vestad 2024; Hoogenboezem & Hoogenboezem 2005; Wathne 2020), with the more positive PMS effects appearing elsewhere (Gomes & Mendes 2013; Rautiainen et al. 2017). The empirical literature also suggests that professional logic-induced selective resistance can buffer the dysfunctional effects and often the overall significance of PMS as well (Andersson & Tengblad 2009; de Maillard & Savage 2022).

While the research assumptions are shaped by the prior research on police PMS, dysfunctional effects are not treated as an inevitability in this thesis. They are recognized to be dependent on various conditions that are incorporated in the conceptual model of Siverbo et al. (2019). Understanding

whether PMS design assumptions, usage, other control practices or competing institutional logics amplify or mitigate dysfunction also requires methodological attention to how actors construct meaning, negotiate tensions and exercise agency within these conditions (Modell 2024; Modell & Lukka 2010). This conceptual grounding motivates the methodological choices which centre the insider perspectives in examining how PMS consequences unfold, examined in the next chapter.

4 Methodology

4.1 Philosophical assumptions

This thesis adopts an interpretive research approach, which seeks to venture beyond rationalist and functionalist explanations to understand the meanings organizational actors assign to performance measurement practices within their specific social and institutional contexts. The interpretive paradigm views reality as socially constructed and context-dependent, focusing on understanding organizational phenomena through the meanings and perspectives of participants, rather than drawing broad generalizations based on the findings (Carmona & Ezzamel 2023; Chua 1986). This approach assumes that management accounting practices such as performance measurement systems are not neutral tools, but as Hopwood (1983, 301) argued, have the power to shape and influence institutional life on its own accord. Management accounting research from an institutional perspective generally positions within the interpretive category, as the assumption of rational calculation driving the action is questioned through alternative motivations such as signalling legitimacy (Carmona & Ezzamel 2023, 1140).

Chua (1986) highlights that the interpretive approach recognizes human agents as self-reflecting beings, who actively construct their social realities. In a complex environment like police forces, multiple institutional logics and competing rationalities around the concept of performance and its definition exist. According to the interpretive paradigm, an emic (insider) orientation is central to understanding organizational phenomena from the perspective of those who inhabit and enact them (Lukka & Modell 2010, 464). Unlike positivist approaches that emphasize prediction and control, interpretive research seeks to capitalize on rich, contextualized insights that are meaningful within particular settings (Carmona & Ezzamel 2023; Chua 1986).

4.2 Study design

The research strategy chosen for this thesis is a qualitative case study. Case studies typically focus on only one or small number of cases and this thesis adopts the approach of a single case study around the phenomenon of PMS in the field of policing. The aim is to describe the phenomenon comprehensively through the emic perspective of organizational actors. For understanding the topic and the conditions surrounding it, case study is a fitting method to conduct interpretive research (Carmona & Ezzamel 2023; Laine et al. 2007; Tuomi & Sarajärvi 2018).

In the research process, it is important to distinguish between the research subject and the case. In this thesis, the case consists of perceptions of police officers towards the performance measurement systems through the theoretical lens of institutional logics. The research subject is the broader issue that the selected case illustrates. The subject of study is not entirely predefined but instead emerges “naturally” from the collected data. As the study progresses, the researcher begins to understand what the study is about, the forces behind the phenomenon, the key influencing factors and why the outcome of the event appears as it does. Even though the researcher may begin with a preliminary sense of the case’s importance, the true significance becomes clear only as the research process unfolds (Laine et al. 2007).

Prioritizing a profound understanding of the research subject, qualitative interviews were chosen as the method for collecting empirical material. The choice was influenced by the scarcity of existing research about the phenomenon, and by the researcher’s etic (outsider) position due to not being affiliated with police organizations. By contrast, a method designed to generate statistically significant explanations such as a standardized survey design would risk not being able to bridge the researcher’s etic and the respondent’s emic perspectives, providing only superficial insights on the respondents’ sensemaking. Interviews allow for further accessing participant’s perspectives through being able to ask follow-up and clarifying questions (Hirsjärvi & Hurme 2022; Tuomi & Sarajärvi 2018).

Theme-based interviews, in which the topics or themes of the interview are predefined, were chosen as the method. Characteristically, all the themes are covered with each interviewee, but the order and depth of discussion may vary. This type of interview allows the participant to express themselves freely in their own words. In theme interviews, the interpretations made by the interviewees and the meanings they assign to issues are central. Nonetheless, meanings may also emerge and evolve during the interview itself, as the interviewer is part of the interaction process (Hirsjärvi & Hurme 2022; Tuomi & Sarajärvi 2018). An interview guide with pre-formulated questions (Appendix 3) was formulated by the researcher, following the principles of semi-structured interviews. The resulting form of the interviewing, however corresponded to a definition of theme interview which Hirsjärvi & Hurme (2022, 48) distinguish from semi-structured interviews, with the same particular questions not having been asked from every participant.

4.3 Empirical implementation

In order to conduct research with the Police of Finland, a research permit is required to interview people and gain access to the police’s help or resources in arranging the interviews. The permit could

be applied from a specific police department whose documents, data or staff the researcher wishes to study, with the organization being divided into twelve regional police units, the National Bureau of Investigation and the Police University College. Alternatively, the permit can be applied from the National Police Board, if multiple police departments may be involved in the research.

In this study, the researcher submitted a research permit application to the National Police Board. The application included a research plan outlining the background and the theoretical justifications of the project, and a data protection information about the processing of personal data, as well as a project notice (Appendix 1), a consent form (Appendix 2), the interview questions (Appendix 3) and a privacy notice (Appendix 4) for the participants. The application and the supporting documents were all composed in Finnish, with the appendices included in the thesis being direct, English translations of the original documents. Documents regarding the performance-based pay scale and factors for evaluating personnel performance were obtained via public records requests to the registry of the National Police Board.

The permission for the study was granted in late June 2025, with the specific procedures and other details about the study having been decided to be arranged independently between the researcher and the relevant departments. Several regional departments were subsequently contacted to inquire about arranging interviews with their personnel within the desired time frame. A total of six interviewees ended up agreeing to take part in the study. Five participants from the Southwest Finland Police Department were recruited with help of a contact person in the department's upper management. One participant working for a different regional police department, not disclosed for reasons of confidentiality, agreed to the interview via direct contacting by the researcher. The sample of the interviewees is further explained in chapter 5.1.

After the initial agreements, interviewees were contacted by email for scheduling and further explaining the purpose and methods of the study. The outline revealing the themes (Appendix 3) was also distributed to the interviewees in advance, to support the preparation and building a climate of trust (Hirsjärvi & Hurme 2022). Each interviewee was offered a choice between an in-person and a remote interview, with each opting for an in-person session during work hours in the facilities of the police station they were stationed at. After agreeing on the time, the participants reserved unoccupied interrogation rooms. The choice of location ensured that the interviews proceeded without disturbance and suited the flow of the workday (Syrjälä et al. 1994, 87).

All six interviews were conducted in September 2025. At the beginning of each session, the researcher introduced himself and the purpose of the master's thesis. This introduction aimed to create a trusting

atmosphere for the situation (Syrjälä et al. 1994, 87). The introduction explained the purpose of the thesis, how the data collected from the interviews would be used, how the materials would be stored and how the participant's anonymity would be ensured. After the introduction, every participant was offered to sign a consent form (Appendix 2) if they agreed to take part in the study, with each one choosing to express their consent and sign. The interviews lasted between 32 and 64 minutes. Each session was recorded to allow the researcher to participate more naturally in the conversation and to return to the material later (Hirsjärvi & Hurme 2022, 92).

4.4 Data-analysis

All the theme interviews were transcribed verbatim, initially automatically through a transcription software and followed by manual revisions. While the language of the interviews differed from the language of the thesis, the transcriptions were not translated. Material was analysed in its original Finnish form to ensure that nuanced expressions and cultural meanings would not be altered through translation. Content analysis was used in this study as a general framework for structuring the empirical material. As a method, content analysis enables a systematic examination of the data and the condensation of key insights related to the phenomenon into an understandable form. The aim of content analysis is to identify and interpret meanings within the empirical data (Tuomi & Sarajärvi 2018).

Modes of content analysis are typically divided into inductive (theory-driven) and deductive (data-driven) approaches. However, this division is problematic, as using these as ideal types is rarely feasible in practice. For example, the emergence of a theory entirely based on induction without prior assumptions or conceptual framings, is impossible. Likewise, pure deduction would amount to imposing a theory without allowing the empirical context to shape it (Tuomi & Sarajärvi, 2018).

In this thesis, an abductive process was applied to analyse the content and develop explanations from it. The method was inspired by the framework developed by Pfister et al. (2023), which models the abductive research process between three levels of theoretical abstraction. At the descriptive level, an inductive approach was followed to identify key patterns from the data, while remaining close to the emic perspective of the interviewees. At the analytical level, concepts of domain literature on performance measurement were employed to interpret the insights from the descriptive level. At the explanatory level, theoretically motivated explanations relating to the research questions were developed about the observed phenomena (Pfister et al 2023).

The descriptive, analytical and explanatory levels did not follow a linear sequence. The process involved continuous back-and-forth movement between the levels of abstraction, regularly revisiting prior observations (Pfister et al 2023). A reflexive stance was pursued to balance authenticity and plausibility while developing explanations. Authenticity was ensured by preserving the emic qualities of field accounts and plausibility by situating these accounts gradually within theoretical frames that make sense to relevant scholarly audiences (Lukka & Modell 2010).

5 Empirical findings

This chapter presents the empirical findings of the thesis. Based on the research questions and the themes emerging from the abductive coding process, the discussion is structured into three main categories: performance measurability; autonomy and task prioritization; and motivation and rewarding. The analysis is preceded by introductory subsections about the interviewee sample and the control environment observed in the police organization. To support the reader, Table 3 provides an overview of the main patterns emerging from the discussion and their theoretical implications regarding institutional logics and PMS/performance pay consequences.

<i>Theme</i>	<i>Finding</i>	<i>Theoretical implications</i>
<i>Measurability</i>	Work considered too heterogeneous in nature to be captured by PMS	Limited applicability of PMS/ results control
	Performance defined through qualitative, professional judgement	Professional logic dominates
	Workload pressure shapes perceptions of efficiency	Economic logic partially internalized
	PMS loosely enacted, supervisors align on limits of measurement	Dysfunctional outcomes defused through PMS use
<i>Task prioritization</i>	Worktime pressure outweighs PMS in field operation task prioritization	Economic logic mechanisms contradict each other
	Legal imperatives shape task prioritization in criminal investigation	Administrative logic dominates
	PMS more effective indirectly through operational planning	Loose PMS inefficient when other hard controls present
<i>Rewarding</i>	Work motivation overwhelmingly intrinsic	High goal-alignment, professional logic dominates
	Performance effect on salary more limited in reality vs. planned	Incompatible PMS design, yet dysfunction mitigated
	Budgetary frames limit space available for rewarding performance	Economic logic mechanisms contradict each other
	Past and present sceptical staff attitudes shape the compromise status quo	PMS adapt to professional logic & micro-level agency

Table 3 Empirical findings overview

5.1 The interviewees

Six police officers were interviewed for the purposes of the study. Four of the interviewees hold the rank of senior constable, who are experienced rank-and-file officers working at the front line of operational policing. Two interviewees work in duties that involve overseeing responsibility over employees. One of them holds the rank of senior sergeant, acting as coordinator of operational activities and immediate supervisor of the constables, carrying out the performance evaluation and grading for them. One is an inspector, who acts as the team leader responsible for supervising the operations and is the immediate superior of the team's operational leader. The participants' years in police service vary between 7 and 36. Three of the six interviewees were in service before the nationwide installation of the performance-pay structures in 2003. All are stationed at an urban area but in stations whose responsibilities extend to rural areas.

Three of the interviewees are currently working in the field operations division. The function covers the areas of surveillance, emergency response and traffic control, that possess their own categories in the results contract KPI dashboard, shown in Table 2. The other three serve in the criminal investigation section. The two functional areas form the operational backbone of regional police departments. Of the two supervisory officers interviewed, one work in each. Moreover, due to the systemic practice of reassigning personnel between different operational functions, several of the frontline officers have experience from working in both responsibilities.

The sample was purposive rather than random, ensuring a desired balance between prioritizing the frontline level, while observing potential divergences in the perceptions by rank. The type of sampling is suitable for explorative interviews seeking to produce deep insights from a specific angle (Hirsjärvi & Hurme 2022). Another rationale for involving the supervising officers was to gain more information behind the performance evaluation process and about their role as agentic intermediaries between the operational level and organizational management. While the division between field operations and investigation was accounted before interviews to prepare for discussion beyond the uniform questions, major assumptions about divergent implications were not made beforehand due to the small size of the sample. The divergence observed in various areas represents a pattern emerging from the interview setting.

Selected excerpts from the interviews are presented almost verbatim with minor adjustments to improve readability and the flow of the text. To ensure participant confidentiality, quotes are presented without individual identifiers after every comment. Individual quotes may be generalized

by status (operational or supervisory) or function (field operations or criminal investigation), when understanding the respondent's position is necessary.

5.2 Control environment

5.2.1 Awareness of performance targets

In the Finnish police, an annual performance and development discussion is held between a police officer and his supervising officer. Both department level and personal goals are subject to the discussion, with the past performance and future objectives being reviewed. Ideally, the higher and lower-level goals are tightly aligned, so that strategic objectives cascade clearly down to operational targets and individual responsibilities. Acting as the primary translators of strategy into practice, the interviewed supervisory officers saw the departmental goals as well embedded into day-to-day action, with their respective teams as pieces of the puzzle in achieving and implementing the departmental and national level objectives.

[The unit level goals] are visible, of course, in the sense that when we talk about response times and supervision targets, you can see various projects in everyday work. My task is to make sure those assignments are completed on time and that we have enough resources to handle them. Through that, the performance goals are formed – in that sense, they become implemented in practice.

Of course [individual goals are linked to higher-level objectives]. If everyone does their part, then the overall goals are essentially met automatically through each person's work. But if someone doesn't do their part, then naturally the overall results start to weaken. Still, since the scale is large, if one person doesn't do something, it won't really show in that same year. But over time, of course, it does become visible.

Operational officers perceive less alignment, with the organizational goals being seen as distant and somewhat abstract. Most participants clearly recall higher level targets being addressed in the meetings, but not the specific content of the objectives. Suggestions were made that their primary influence is indirect through means such as resource and staff allocation towards the particular areas or units of focus. The connection to individual-level objectives was likewise perceived as existing but not clearly articulated.

There are those [unit level goals] what the higher-ups have said and decided. And then it's maybe a bit different how much of that actually reaches the ordinary officers and how much they can really influence those things themselves.

Yes, the annual organisational goals are discussed during the performance review- We go through last year's goals and the new ones. But they're quite theoretical, so they don't directly guide what I'm actually going to do.

Well, I'm not really sure what the specific goals are for the whole department [...]. I've always assumed those are kind of translated into the goals discussed in the development discussions.

Regarding the individual goal setting and assessment processes themselves, officers describe them as annual events in which various topics are being addressed. While the conversations are framed as focusing on professional competence, a statistical perspective is also involved. Training needs and specific projects are also brought up by some interviewees. The officers' narrative of the goal-setting discussion is rather fragmented, which implies them being experienced as an administrative ritual. The impact of performance measurement becomes visible less in direct goal-setting discourse and more in how work is structured and acted upon in practice, with both similarities and disparities in the two functions of field operations and criminal investigation.

5.2.2 Field operations

The first operational area of interest in this thesis, field operation work is typically carried out in two-officer patrols using a police vehicle. The majority of working time is spent responding to emergency call assignments, while the remaining time is generally more flexible and focused on preventive and proactive policing, such as general surveillance and traffic control. One of the officers in the patrol, usually the more senior one in terms of years of service, acts as the patrol leader responsible for carrying out the assignment.

Actions in the field are generally self-reported to the information system. Codes signifying what sort of procedures were carried out during each assignment are submitted to the system, supplemented with a free-form qualitative input. The field commander who acts as the immediate supervisor monitors the patrols regularly. A typical number of constables working under a field commander is mentioned in several comments to be around 15. The supervisor's monitoring is diagnostic in its nature, with interventions coming into play when deviations from the desired patterns are observed.

[The information system] shows the information from the emergency response centre about the call. And there's a section where we can write what we've done related to that assignment. From that, the supervisor can maybe get some idea of what the patrol has done and get the impression that they've handled it well. But we're not required to write any additional details there, so a lot of what happens on the scene stays just with the patrol members themselves.

The field commander constantly monitors what everyone's doing, so they can see how we handle calls and how much time we spend on certain tasks. If some patrol always takes a really long time with a simple job, then it might mean there's something wrong with that team.

The control environment reflects a mixture of control forms, with the patrol leader's liability as a hard form of action control. The information system serves as hybrid control mechanism, with the reporting process itself being an action control, yet the interventions performed and time spent on assignments serving as results control indicators. Coupled with the monitoring and daily interaction with the supervisor, the various forms of control are treated as directional and loosely coupled, with none of them strictly prescriptive in assessing the performance. Personnel and cultural controls emerge through peer-monitoring within two-officer patrols, where shared professional training and norms guide behaviour.

5.2.3 Criminal investigation

The second main operational responsibility, the criminal investigation function, is responsible for the process of pre-trial investigation. The constables in the investigation work operate under a higher-up officer that acts as the investigator in charge. When the information collected and compiled during the investigation reveals a potentially prosecutable case, the pre-investigation record is submitted to the prosecutor for the consideration of charges.

As in the field operations, quantitative statistics are monitored in criminal investigation. Clearance rates, investigation times and the total number of cases are mentioned as being tracked. A key distinction between the two functions is the visibility of outputs. In the field operations, the action happens away from direct oversight, with the statistics from the information system serving as proxy measures at best. In criminal investigation, the investigation records represent a tangible product, reviewed by a superior and delivered to the region's prosecution authority.

Everything we do contributes to getting the case to the finish line – to the prosecutor. That means the case has been completed and transferred for prosecution. If there's a case that has no realistic chance of success with the prosecutor – basically if it's a blind case – then it's not sent forward. Those remain as unsolved cases. [...] If there's even the smallest lead, we ask questions, make calls, contact witnesses – we try to move it forward as far as possible.

[Performance to supervisor] is visible through the output. You can see it from the end result, since they are the ones who finally forward the case and check that it's of sufficient quality. If they notice any shortcomings that stand out, they naturally send it back to the employee. And when that happens – if someone keeps getting their work returned – it's a sign that there's room for improvement.

The interorganizational relationship between the criminal investigation units and the prosecutor's office structurally resembles a business-to-business exchange. In spite of the absence of the monetary perspective, the case files represent a form of product or service delivered to a separate agency. The

prosecutor can return the record back to the police for the purpose of further investigation, a different process than the initial revisions initiated by the superior that is described in the previous quote.

Compared to the field operations, the criminal investigation function can be interpreted as a setting with a significantly lower goal-uncertainty. It can be said to have a clear, pre-defined end product. The output orientation makes results control a more characteristic, even the dominant control mechanism within the function. However, counterbalancing mechanisms to results control exist. A constable's authority is limited under the investigator in charge, a relationship more hierarchical than in the field operations. These limits to formal decision-making authority represent a hard form of action control. Moreover, the same formal and informal professional standards that characterize police work and belong mostly to personnel and cultural control, are present in investigative duties too.

5.3 Measurability of police work

Quantitative indicators are positioned as the privileged measurement tool by the national performance management guidelines due to their perceived objectivity and comparability. As shown earlier in Table 2, they constitute the primary basis for performance assessment at the departmental level. Consistent with this institutional emphasis, the interviewees perceive the attention to statistical indicators increasing along the levels of organizational hierarchy. The dynamic involves a top-down orientation towards measurable outputs, with these indicators also serving as a means of signalling legitimacy upward.

Of course, you can take this kind of data straight from the statistics. See how many drunk drivers have been caught, how many breath tests have been carried out. You can't see everything from that, of course, but those figures still give a pretty good idea.

More broadly, of course, investigation times are monitored. And also the number of cases under investigation per year – for example, the group's throughput, or case flow, is also tracked. [...] I guess the higher you go in the police administration, the more these statistics are looked at to see how a unit or the organization has performed.

Although it was largely accepted that statistical figures can provide a reasonable overall picture about the situation in the field or the investigations, they were viewed as poorly suited for assessing activity at the frontline. The interviewees consistently expressed a view that the nature of police work does not lend itself easily to measurement. While some exceptions, such as response times to urgent emergency assignments and crime clearance rates are identified as uncontroversial, quantitative evaluation is deemed largely problematic. Especially in the field operations, the example most commonly brought up was the fines issued, a matter not numerically targeted per officer, but

involving rather informal output expectations. The responses demonstrate professional logic, since while actions may be accepted as measurable, the broader essence of the police work rarely is.

We don't have any kind of quota, and I don't think we could have one. That would be a bit wrong, really, if someone told us that we must issue at least this many fines. It wouldn't really fit this kind of work.

Well, it's pretty hard [to measure the quality of police work]. Of course, you can measure some concrete things. Fines and such are easier to track and there's even some expectation that everyone should have a certain amount of those, at least in the field operation units. But otherwise, performance isn't really measurable.

An officer with recent rotation in both areas of responsibility reflected that measurement in criminal investigation may be comparatively simpler to follow. The forwarded reports are constructed as a more uniform output measure than anything that could be identified in the field. Yet effective measurement in both areas is limited by the heterogeneous and unpredictable nature of cases. Measuring outputs against the input of time consumed is interpreted as a flawed proxy measure. Contextual factors such as location, parties involved and case complexity resist standardization even between tasks with similarly coded emergency assignments or the same type of crime. The inherent lack of controllability of outputs stands in clear tension with the results control principles of the performance measurement literature and the national performance management guidelines.

Tasks are all so different. If you just look at the number of assignments, one might take only 15 minutes on site and it's done, while another can last four or five hours. So if you spend five hours on a single call in the archipelago, and another patrol handles six calls in that same time, you can't really say that the other patrol has done more or done better.

Even if a task looks simple at first, it can turn out to be something completely different once you get there. The other party – the so-called customer – can be very difficult and then it takes a lot more time.

But of course [investigations] are also monitored statistically. It's definitely a big part of the evaluation, but it's not the only thing. You can't just look at the numbers, because the criminal cases are so different. Some might take weeks or months to complete, while another can be done in a day.

This isn't factory work where everything is identical in shape, size or duration. Every case is different. Each has a certain number of people to be interviewed. In one case there might be just one, and in another ten. Sometimes there can even be twenty victims or parties involved in a single case. And yet it all counts as just one crime report. So when you look at the numbers, none of that really shows.

The responses demonstrate a unanimous rejection of the economic logic notion that measurable outcomes reliably signal efficiency. On top of the common standardization challenges, some specific forms of distortions can emerge either at the input or output stage that further complicate the picture.

The field operation patrols work together in a car, with one officer driving and another handling the computer and the inputs into the information system. All the reports go under the latter's statistics which can insert bias into the calculation, in that it does not reflect the workload shared. The prosecutor's requests for further investigation are not always viewed as correlating with a poor output quality of the original investigation. New external factors, such as a party involved retroactively bringing up new people to be heard, can break the linear process between the investigation and prosecution.

To explore the alignment between the intrinsic and measured definitions of a performance, the officers were asked about when they personally feel they have performed well at work. Expectedly, good performance was rarely defined in terms of statistical outcomes, but as situations where the problems are resolved effectively and interactions with all the parties are conducted respectfully. The professional institutional logic surfaces as the dominant logic, as success is experienced to be achieved through craft-based mastery of the work situations.

Although the similar main dynamic of prioritizing qualitative aspects was observed in comments both from the field operations and criminal investigation, some differences in emphases were found that reflect how structural contexts shape what a good performance means. In the field, where the operations involve high volumes of typically short interactions, the interpersonal encounter perspective is more prominent.

[As the parties involved], there may be the police, the offender and the victim. Or even in a simple traffic case, like when I give someone a ticket, quite often the driver thanks me in the end. It might just be a polite, Finnish way of reacting, but still, it leaves me with a good feeling about the situation. It's better than if the driver left angry, that would leave a bad taste for me too.

Interestingly, the situational judgement aspect may even stand in direct tension with the economic, performance measurement logic. Exercising restraint through negotiation rather than arrests or ticketing, when possible, is viewed as a positive outcome, even though it does not produce measurable outputs.

Let's take a domestic disturbance as an example. Usually there are at least two parties involved, often more. It's a typical kind of task we deal with quite often. We usually just try to negotiate a compromise. If no one needs to be removed from the scene, we resolve it through discussion.

In contrast to the interactional focus in field operations, criminal investigations involve longer, lower-volume processes. The definitions of performance are more closely aligned with measurable end-results. However, the definitions are still derived primarily from intrinsic motivation, so the following

comments can be described as reflecting a situational alignment between the economic and the more prominent professional logic, rather than representing the centrality of economic logic.

The main thing is to get the task completed, and that everyone involved is, in some way, satisfied with the decisions made. And of course, it always feels good to catch the offenders, if it's a case where you can actually find out who did it and bring them in, then that gives you a real sense of accomplishment.

[Good performance] is a multifaceted thing. Of course, when a criminal case is solved and criminal responsibility is enforced, that's the kind of outcome we aim for in an individual case, and that can be called a success. But on the other hand, there are also smaller kinds of success, even if the final result isn't achieved. Like an interrogation that's well conducted, or some other tasks that's done with quality, those are small successes too.

I guess it's more something that comes from within, wanting to do things well. And then when you get good feedback, whether it's from the prosecutor or from the other parties being satisfied and there aren't many complaints, it reinforces that. [...] I try to do a good job so that the prosecutor won't have any extra questions. I aim to clarify everything as thoroughly as possible.

Efficiency is a central principle of the Finnish NPM adoption (Lähdesmäki 2003), and one that is particularly associated with PMS and results control. Although many interviewees discussed efficiency as part of their definitions of performance, they did not associate it with performance measurement itself. Instead, it was driven by another feature of the economic institutional logic. What exerts more direct influence over the officers over the course of their working hours, is the workload pressure.

It's kind of like that in field work. I come to work and start handling the tasks assigned by the emergency response centre. You just survive through them one by one, trying to do things as well and as efficiently as possible. At the same time, you think about the bigger picture. Like, if I push through something out there that takes a lot of effort but doesn't really lead anywhere, then what's the point? So you have to weigh things a bit, deciding what's worth focusing on and what's not.

As such, efficiency logic and prioritization emerge as a strategy of survival. The dynamic is described as being even more pronounced by an officer in the more process-oriented criminal investigation. Alongside external pressure, the trend is further reinforced by internalized professional responsibility for unfinished work.

While I strive to do as good work as possible, the problem is that the working hours just aren't enough for the amount of work we have. I'm a bit of a workaholic myself, too much on the employer's side. If my working day ends at 16, I often notice that at 16:30 I'm still at the station finishing something up before going home. I don't want to leave it for the next day. If you do leave it, then you might not even remember everything you needed to write down.

The comments point to workload pressure rather than PMS as the driving mechanism, but are nevertheless manifestations of the economic logic, which functions through multiple tools. PMS can still be seen as a strong underlying force, since the scenarios both describe officers coping with pressure to maximize outputs against inputs, a PMS design principle. The officers' professional logic can adapt and internalize the output focus as part of intrinsic professionalism, upheld by informal personnel and cultural controls. It is the administrative logic that is shown to bend, particularly in case of the latter comment on working hours. Rautiainen et al. (2017) described operational planning practices becoming more efficiency-oriented driven by the departmental KPIs and budgetary pressures. The above scenarios potentially shed light on how the particular administrative developments cascade to the frontline.

Along with efficiency, two other features that were rarely used as the primary definitions of good performance, but regarded as inseparable components of it, were brought up. Legality and customer orientation aspects were subject to frequent mentions. These two were often addressed together, as good performance necessarily involves no one's legal rights being violated in the process. Most interviewees explicitly referred to different parties involved in police operations as customers unprompted, before the term was ever utilized by the interviewer and without being in the interview outline. When asked to clarify on what constitutes a customer in policing, definitions were broad. All the direct parties in professional situations were considered customers in every definition, yet sometimes the label extended even further.

In practice, everyone the police deal with [are customers]. Both suspects and victims, basically everyone. They're just in different positions. One may have done something, another is the one affected by it, or someone else has relevant information about the matter.

For us, all citizens are our customers, but so are our colleagues. Because we often do work that serves other police officers. It might be someone right next to you or someone in a different role, but we see them as clients just the same.

A parallel could be made to customer orientation, another one of the central tenets of Finnish NPM. Yet clientship, when applied to citizens as a collective, was defined by the officers more from a subjective rights angle than through value-for-money public service. Contrary to the efficiency aspect, this is an area where the administrative logic overrides the economic one. Customer interaction is another thing seen as difficult to capture through PMS, both from a tight and loose control angle. On one hand, the rights are protected legally and codified through professional liability, as a hard form of action control. On the other hand, the interviewee's relational understanding of citizens as customers reflects a community policing orientation that is part of the professional logic

and difficult to control formally. Input factors such as an ongoing public presence and a low perceived distance to the population can be seen as desired outputs themselves.

We do a lot of that kind of invisible work that doesn't really get recorded anywhere. It's not necessarily tied into specific assignment. We might just talk with people in passing, and those interactions aren't part of any task that gets logged in the system.

The incompatibility does not necessarily reflect a problem, as community policing aspect appears to be managed through shared social norms rather than formal directives. A supervisory officer describes how cultural control is enacted through professional socialization, through which the expectations about how officers should interact with citizens are naturalized and internalized into the professional logic.

[Officers] are expected to behave in a certain way, just like in civilian life, so there isn't really that big a difference between how a person acts normally and how they act when dealing with customers. It's surprisingly one-to-one. If everything's in order and a person behaves well in general, they also behave well with people at work too.

Furthermore, the frontline and supervisory officers are largely aligned in how they make sense of the limitations of the PMS, despite the latter group's more positive view on statistics reflecting the broader picture. The frontline officers overwhelmingly do not see police work as measurable, yet do not perceive PMS as being coercively imposed into their operational practices. Among the common representations of the results control methods that are loosely coupled with the individual officers' outputs, are different indices. The perceived importance of these indices, such as the public safety and disturbance indices as unit level performance metrics, came up in several comments. They represent aggregate measures weighted according to the severity of incidents and are included in the department KPIs (Table 2).

We have different indicators, like various indices. Public safety indexes and disturbance indices and so on. They're used to measure the same kind of performance that's aimed for in the private sector as well.

While these indices are quantified, they are not entirely objective indicators due to the subjective nature of their calculation. On the other hand, they can be seen as more strategic metrics than task totals, as they assumingly reflect national level priorities. The focus of performance metrics leaning towards unit level performance rather than individual, hints to a recognition of the risk of indicators being susceptible to gamesmanship at an individual level, an occurrence found widespread in the empirical policing PMS literature (Cockcroft & Beattie 2009; Gundhus et al. 2022).

Taken together, the officers overwhelmingly reject the measurability premise of police work and the notion of PMS capturing the essence of policing. This signals a priority of the professional logic over the economic one at the level of the professional identity, through with limited and situational alignments. The economic logic is most successful in permeating internalized perceptions of a good performance, when PMS work only indirectly in pressuring for productivity through workload demands. Notably, supervisory officers share largely similar views on PMS limitations, contributing to a loosely coupled enactment of the system, in which PMS are not experienced as coercive. A loose and directional usage of a control mechanism may involve a trade-off that limits its capacity to influence behaviour, a dynamic of high importance in the next section about task-prioritization.

5.4 Autonomy and task prioritization

Meaningful task prioritization presupposes a degree of discretion, so the interviewees were asked about how autonomous they perceive their work to be. The responses revealed different interpretive frames through which autonomy is understood, with none of them necessarily being exclusionary to one another. The most rigid definition emphasized the legal and procedural constraints. Limited discretion exists, but virtually every action undertaken is in some way anchored in legislation or other rule-based constraints.

All our actions are guided by legislation, regulations and various guidelines. [...] Everything has to be based on the law. The completely discretionary power comes into play in certain situations, and even that is limited. So that, for example, if someone clearly commits an offence, we have an obligation to intervene.

The viewpoint mostly represents the administrative institutional logic, controlled typically by action control through professional liability. However, other interpretations provide nuance to the constraint-based view. Most interviewees identified a significant level of autonomy that can be exercised within the defined frame. The decisions, method used and interactional strategies used to achieve the desired outcomes are situational and based on professional judgement. A synthesis view on discretion being granted within the structural constraints surfaced from comments from both operational functions. An illustrative example below from an officer in criminal investigation explains the dynamic.

Of course, there's always some discretion depending on the situation, especially in how we aim for the end result. There's a lot of it in deciding what can and should be done. [...] About how we treat people, what kinds of solutions we find, where we get technical expertise from and how we use it, all of that contributes to achieving the outcome. That's the kind of discretion we have. Choosing what to use. Like, do we take fingerprints from a scene or not – that's also a form of discretion.

The professional and economic institutional logics seem to coexist in a balance from an autonomy viewpoint. Professional expertise and judgement determine the choices to pursue the desired outcomes within the boundaries. Results control, which directs attention towards goals employees can influence through their own actions, would be a theoretically well-suited mechanism, yet a police setting requires addressing the dilemma of outcome measurability.

There are marked differences in how autonomy is experienced in the two operational functions. The field operations involve a relatively high level of situational discretion, consistently implied by the officers with field experience. The work is conducted in patrols and involves a high volume of decision-making situations daily, with the supervisor typically not physically present. While the bulk of the field operations' patrolling time is dedicated to emergency assignments, the rest is more freely directed and generally focusing on the preventive part of policing. In the time left over from the assignments, a high degree autonomy is granted for independent work planning.

You constantly have to use your own judgement in everything. All our public order work, and the preventive side as well. When we're not on a defined duty, the supervisor doesn't tell us where to go with the car. So, the general patrol work we do is really up to us. [...] It's based on experience, that's what guides it for each of us. Whether we go around checking burglary-prone areas or focus more on drunk driving enforcement or something else. So in that sense, we can freely decide how to use that time.

By contrast, the autonomy in the more process-oriented and hierarchical criminal investigation is balanced against formal authority structures. Numerous critical decisions require formal authorization from a higher-level officer. Yet, as the constables are handed considerable responsibility in the investigation process, they can shape decisions even when the ultimate authority rests higher up.

Then again, the legislation does set certain limits. Like, in some cases you need the Team Leader's authorization, meaning the Inspector's. For example, if we detain someone suspected of a crime and take them to the police detention facility, we need the Inspector's decision for that. But even then, it's me who independently decides whether to propose that detainment to the Inspector.

We don't go around asking the lead investigator all the time like "now the complainant says this, now the witness says that". Of course in some cases, when we're on the borderline of discretion, deciding whether something should be classified as aggravated or basic offence, we might have a discussion about how to handle the suspect in the case. [...] But mostly, we rely on our own judgement in these situations.

As noted in chapter 5.3., the control environment in investigation is generally more outputs oriented than in field operations. However, the freely directed time granted for the field patrols constitutes the most distinctive example of a policing setting where the officers can proactively influence the whole process towards outputs. This space of discretion represents an area, where professional and economic

logics would align and PMS could be considered effective as enabling prioritization mechanisms. By contrast, both the emergency assignments and criminal cases subject to investigation are functionally constrained by the predefined, reactive nature of the situations. This freely directed time could reveal the degree of compatibility between the PMS design and operational reality in the eyes of frontline employees, as it is the area to which the interviewees from field operations perceive the personal performance targets, derived from department objectives, to be most related to.

Of course [objectives] have an effect [on task prioritization]. The time that's left after the emergency assignments is what we call freely directed time. That time is defined by the performance goals, different monitoring themes and projects, and various kinds of PR activities.

The field operations supervisor indicated that setting targets for the self-initiated time was a process at the heart of the police performance management. In fact, it was the only occasion when the exact term *performance management (tulosohjaus)* was mentioned in the interviews. While a number of measurable actions were expected from the officers, the targets were not all output focused. Time spent on certain tasks was also mentioned as a measurement unit in some cases, like in traffic control duties. This implies some selective adaptability even from the higher level that designs the metrics, instead of an orthodox economic logic. Presence itself can be interpreted as a form of output, according to the community policing logic discussed in the previous chapter.

The intended effect of PMS in task prioritization is that employees can actively allocate their efforts towards strategic activities in ways that influence outcomes. In practice, this logic collides with other control practices and materially realizes in field operations only up to a limited extent. Time pressure through the number of emergency assignments was invoked earlier in a definition of performance centring the survival aspect through pressure. Relatedly, the volume of tasks was identified as the force that counterbalances proactive task allocation. Every interviewed officer with relatively recent experience in the field felt that the freely initiated time left from emergency duties remains too small for the PMS to have a major effect.

Well, [performance targets guide prioritization]. We mostly go according to the tasks assigned by the emergency response centre. The centre gives us a call, we go and handle it, that's how it goes. So in the end, there's not much of that free time when you could do self-initiated work. Some officers like to do traffic control, others prefer to go out on foot patrols in shopping centres and such, but there's really not much room to prioritize or think about personal or departmental goals in that.

The theme areas of performance targets involve duties such as general public order and traffic control. These targets, as expressions of the economic logic, can in principle be reconciled with professional

logics, as their focus areas were considered as intrinsically important by the interviewees. Time constraints are a challenge, but the officers did not identify the targets as driving the limited left-over time towards redundancies. However, the way officers enact these objectives suggests a selective coupling in face of different pressures. This reveals a tensions with the economic logic, as maximizing work hour efficiency leaves little slack for purposive, goal-oriented action beyond coping with immediate organizational demands. Whereas the question around performance pressures saw workload demands and PMS reinforcing each other to support the economic logic objectives, in the task prioritization issue they end up contradicting each other.

The contradictory implications hint to the disconnectedness of different performance management practices, discussed in chapter 3.4. Amounting more to a hypothesis than a causal explanation, as the topic emerged mostly briefly and implicitly in the interviews, the static and operational levers nevertheless appear to override the reactive and strategic ones. The second last (and the following) quote refer to the free-time focus areas by ‘themes’ or ‘projects’ and implicate a limited temporal focus. These possibly relate to the societal impact goals set in the performance agreement negotiations, or other more flexible priorities, while the emergency response goals are tracked in the mostly unchanging department KPIs, with the two levels being largely disconnected (National Police Board 2024a; 2024b).

The projects do not seem to have strongly institutionalized targets to install into workload planning, while some of the departmental performance metrics can directly influence things like the physical spread of the active field patrols, in order to meet the emergency response time requirements everywhere. Depending on whether one considers the strategic priorities more vital than the operational ones, this might arguably constitute a behavioural displacement issue but is not implied as such by the interviewees.

The power relationship between the pre-defined and the freely directed duties, both involving economic logic and PMS-induced goals, is further imbalanced by the former’s higher alignment with the other institutional logics. The pre-defined duties have become non-negotiable, both through action controls enforcing the administrative logic, and by an internalization into the professional logic. Furthermore, a supervisory officer points to a tension between the organizational levels that hinders the relevance of the free-time projects even more.

Public order and safety are, of course, essential in themselves. But the problem is that the projects are often too long and numerous, so the essential focus tends to get lost. There are so many overlapping projects going on that it’s not always possible to manage them all sensibly.

Coping with competing demands, the less essential ones can be strategically downplayed. None of the participants expressed concrete negative consequences happening at the individual or team level, if the objectives of the temporal projects are not fully met. Nor are those mentioned for the performance metrics set for the department, more relevant at the higher levels of the organization, but they involve an additional condition that nuances the notion of loosely coupled PMS, discussed in the previous section 5.3. The police PMS can be used as de facto directive tools on frontline employees when they influence the more impactful control mechanisms, such as the workload pressures, rather than the employees directly.

Challenges of target-driven task prioritization are also observed in the criminal investigation. Time scarcity and pressure are a major part of the challenge, yet from a different angle. The overall effect remains limited, primarily due to legal imperatives. Legally mandated procedural time limits and qualitative requirements for each case, such as the detention limits, suspect hearings and witness statements, impose a hard hierarchy of priorities. These constraints must be complied with, before any consideration of departmental targets or strategic goals. In this sense, the administrative logic exerts a stronger structuring force than the economic one. The priorities reflected in PMS are not irrelevant, but their influence depends on how much room is left to manoeuvre after the legal obligations are met.

In practice, we still have to act according to the law. But of course, we often need to prioritise, deciding on which cases to investigate first, which ones need to be cleared from the desk, and which are less urgent or lower on the priority list. Naturally, we can't ignore those either, they're all investigated, but the investigation time can stretch out.

As also discussed in the chapter 5.3, time pressure in investigation work can be intense. Professional judgement can be exercised in managing workload efficiently, but choices to postpone lower-urgency cases create accumulation risks. Efficient short-term prioritization for an individual officer can create long-term unintended consequences for the whole investigation team.

Sometimes, unfortunately, when the workload comes in with a shovel, some people just can't cope with that mass. Then there will be lumps of less serious cases that get stuck in the process. But of course, even those have statutes of limitations when they expire. Sometimes I've had to take part in these kinds of "cleanup" efforts, and those are the most unpleasant tasks. For example, traffic accidents that are still open two years later, those are things that should have been dealt with much earlier.

The main legal constraints of PMS-driven prioritization in criminal investigation derive from the administrative logic, which sets non-negotiable boundaries. The legal rigidity allows less room for local manoeuvring of competing demands, than in the field operations. While the output focus of the

economic logic may not be incompatible with criminal investigation, its effectiveness is diluted by the lack of controllability in the input-output relationships of criminal cases.

In a typical private sector setting, resources can be allocated to processes through conscious choices, based on expected returns. Investigators on the other hand must handle every case that meets the legal threshold. Regardless of how inefficient the investigation may be from an input-output perspective, even when the objectives are defined through societal impact instead of monetary means, postponing minor investigations towards deadlines is mentioned as the only prioritization strategy. The issue is fundamentally similar to the previously discussed measurement problems, where the task workload is often not seen as correlating with the severity of a criminal case.

Say, an aggravated crime versus something minor like property damage. In the end, with the property damage, you might have to interview several people, and even if it goes to trial or gets waived, there's still a huge amount of work involved. But then you have something like a homicide, a knife between the ribs. Basically, you interview the suspect, no victim to hear anymore, maybe one witness, and the case is ready immediately. It's aggravated, but it's done quickly. Meanwhile the property damage case takes days.

A well-documented dysfunction of PMS is their tendency to generate adverse behavioural outcomes through economic-logic incentives (Cuganesan et al. 2014; Franco-Santos & Otley, 2018, Siverbo et al. 2019). The overall environment reveals a plenty of misaligned objectives and incentives, but also a manageable overall picture from a professional standpoint, with little experienced dysfunction. The autonomy granted for the discharge of duties does not meaningfully extend to task prioritization, rendering PMS ineffective as drivers of behaviour. In the field operations, the effect is indirect through the administrative pressure PMS help create, which overrides other more direct PMS objectives and showcases a broader contradiction in the application of economic logic. In criminal investigation, the formal bureaucratization limiting PMS-driven decision-making indicates that the administrative logic reigns dominant in the function. The professional logic appears adaptable to all the dominant practices which indicates a natural state of high goal-alignment between the officers and the organization, a dynamic that also becomes relevant in the questions around motivation and reward systems.

5.5 Motivation and rewarding

When questioned about the sources of motivation, the interviewed officers overwhelmingly identified intrinsic factors. The most meaningful parts of work are described as moments when their actions have a concrete, positive impact on citizens. These narratives illustrate how professional logic underpins the motivational structure of policing, with the responses aligning highly with the earlier

discussed findings on how a good performance is conceptualized. What matter less are quantifiable outcomes, and more the professional handling of working situations through problem resolution and respectful interaction with customers. Extrinsic rewarding does not stand out in any comments.

Cases that really feel meaningful, like a violent incident where you can actually help the victim, you do something that's really useful [...] It feels meaningful when you can actually do something concrete for another person.

It's when you can concretely contribute to the citizen's safety or succeed in solving a criminal case. For us, that mainly means the technical investigation and crime scene examination, that's where those moments of success come from.

The source of motivation really comes from customer feedback. It's about how someone feels that the police have taken their matter seriously and handled it properly, how they've been treated. For example, in a death investigation, it's about how the next of kin feels. Whether they've been heard and how the situation has been handled. It's not the compliments at the department or the clearance rates, those don't really mean much to me.

Among supervisory officers, the leadership aspects emerged as the key sources of meaning. Achieving organizational objectives were brought up, unlike in the frontline officers' responses. Aligning team action with the targets highlights the supervising officers' intermediary role in performance management, which brings meaning to the supervising work itself. The motivation was again primarily intrinsic as the leadership process was referred to as the source of meaning, instead of the targets themselves.

I find leadership and discussing things with employees meaningful. In my role, it's about getting people to do what the organization wants, and them for accept my leadership in that. I lead them in a way that guides their work toward those goals. That's probably what makes the work meaningful for me personally.

First of all, it's the team's successes that feel rewarding, that's where you kind of reward yourself. And I guess the sense of meaning in the work really shines through in that.

The overall level of goal-alignment between the employees and the organization appears strong. Although the performance targets themselves were of minor importance, the officers derive intrinsic meaning from the core duties of the police: maintaining public order and security and preventing and investigating crimes. Rare occasions of low intrinsic meaning can be found in situations where officers are obliged to perform work that is perceived as ineffective. These are not necessarily instances of goal-misalignment, due to the officers' internalized recognition that they inevitably are part of the work.

On the other hand, what I don't find as meaningful are things like having to give a someone a ticket for a minor speeding offence. Or, for example, petty theft cases. They're

part of our job, of course, and they have to be handled, but they don't give that same good feeling. It's not rewarding to just write the paperwork or issue the fine. And when you interrogate someone who's already committed ten similar offences in the past month, it's hard to feel that the work really has any meaning.

A high goal-alignment setting, as described here, carries risks for performance measurement and compensation systems, particularly if they are exercised in a controlling manner (Ahmad et al. 2024; Franco-Santos & Otley 2018; Perry et al. 2009). When an institutional harmony is maintained rather spontaneously, top-down-controls risk disrupting rather than enhancing motivation. Extrinsic rewarding in particular may undermine the intrinsic motivation that otherwise drives much of the work. When asked about motivation, the interviewees consistently expressed that monetary rewards do not constitute a major effect for them. More so, many described it as a shared, almost self-evident understanding in police forces that people do not do the job for the money. Part of it was due to another view implied in a common knowledge way, that policing is not a particularly highly compensated profession. But more interestingly, monetary motivation was seen as problematic from an ethical standpoint.

In this work, we're dealing with people's fundamental rights, handing penalties or filing crime reports about people. So it really can't be done with salary as the main motivation. In fact, that would go against the very idea of justice.

The professional logic unanimously emerges as the main philosophy. Although working for the salary was seen as questionable and rewarding is not perceived as a significant motivator, it would be wrong to say that money does not carry a clear practical importance for officers. Several interviewees mentioned that acquiring extra allowances through better paid work hours, such as night and weekend shifts, is important for many officers. Officers also acquire skills and responsibilities through experience and specialized trainings that increase the job requirement component of salary. In this context, rewarding is experienced less as an incentive but more as a symbol of organisational appreciation, coupled with more intrinsically fulfilling duties.

For example, with some special training you can change your job description, and if that also comes with a pay rise – like moving up one pay grade – that's kind of an extra bonus on top [...] But the fact is, if I can move into a role that really suits me and feels rewarding, then the salary just comes with it. It's good to get paid more, of course, but I'd still do that new, more demanding job even for the old, lower pay.

The commentary on the job requirement component indicates to what Deci & Ryan (2000) theorize and Ahmad et al. (2024) and Tu et al. (2024) observe that variable compensation schemes have the best effects on the job satisfaction, when they primarily support the intrinsic motivation, and thus the professional logic. Despite the officers' critical views on extrinsic incentives, the performance-pay

component introduced in chapter 3.3 is in place, a construct representing an orthodox economic logic and directly tied to PMS. Much like the other economic logic constructs in policing, such as statistical performance measurement and task prioritization through objectives, the performance-based rewards reveal to be mitigated in practice. The four categories are evaluated up to five points each and translated into additional salary percentage points. While the scale of the additional compensation theoretically rises up to 32 % of base, the scores are generally drawn close to the average.

The maximum is five points per category. Five points then correspond to the percentage. But as far as I know, no one really gets a five. Well, maybe someone who's exceptional might get it in something. They kind of try to keep it under control so that the very top scores aren't handled out too easily.

At some point it just stops. Even though there's a theoretical maximum, maybe around 30 percent, I don't know anyone who's actually reached that. In practice, it usually stops somewhere before that. Very few people have over 20 percent.

Compressing the percentages towards averages causes the system to not really be perceived as rewarding or motivating. A striking similarity to a comparatively smaller seniority pay component exists, as the performance component is experienced as a sort of extended seniority bonus. The comparison was explicitly drawn by nearly every interviewee. New employees start at a lower baseline and they typically have their scores raised upwards over the years, whereas lowering grades remains rare. Once the percentages reach a certain level, they are unlikely to be further revised regardless of performance, something many interviewees suspected and an experienced officer expressed as fully applying to him personally. As a result, the motivating effect remains mostly confined to the early years of service, when performance grade increases can be influenced more by one's own agency.

I don't feel it's a very big motivator. Maybe it matters more at the beginning of your career. But I do think the system is kind of outdated. It doesn't really allow for much responsiveness to how well someone actually performs.

In practice, it kind of resembles [the seniority component]. Maybe you can influence it a bit – like if I have the same years of service as my colleague, and the other one is totally lazy while I'm active, skilled, and do my job well – and we both have the same performance percentage – then if someone's percentage is going to be raised, It'll probably be mine first, but the other one won't eventually get stuck in the low end either.

The evaluation form is structured around four separate categories: professional competence, productivity, customer orientation and cooperation skills & precision. In practice, these dimensions also appear to have limited practical relevance, as the interviewees consistently treat the evaluation

as an aggregate judgement, rather than a multidimensional assessment. Many of the officers even struggled to remember what the four different categories were about.

On one hand, this tendency can be explained by the small overall significance that the officers assign to the system. The job requirement factor is perceived as a vastly more significant variable component, both based on its objective volume and the clearer causal mechanisms for its improvement. Even the special work shift allowances, which offer far more immediate benefits, were considered more impactful than the small potential increases that the performance-pay system may yield over the years.

On the other hand, the lack of clarity may be explained by the way the system is structurally constrained. The scores can generally rise by only little per year and every team member cannot be granted a raise, which naturally drives the supervisor's focus towards holistic comparisons between the subordinates. Although the system requires that any increase in the overall score be made through one of the four criteria, these categories end up effectively serving as artefacts legitimizing the evaluation process than as relevant, distinct dimensions. A supervisory officer comments critically on the widespread superficial understanding of the system's intended purpose, even among the evaluators.

Each criterion is defined separately and explained in words. But they're very general, kind of universal statements. So in practice it's supposed to come through discussion. And that's the problem, those discussions don't necessarily take place. [...] Instead, phrases are just taken directly from the form. In that sense, the process isn't necessarily transparent to the person it concerns, because the reasoning isn't explained well enough.

The discussion clearly indicates that the performance pay and the evaluation processes are widely regarded as symbolic administrative mechanisms, rather than meaningful tools for motivational or performance improvement purposes. The most frequent interpretation for the mechanism's constraints was inflexible budgetary structures. Commentary from supervisors and more experienced constables familiar with administrative planning, mostly supports the view. Overwhelming majority of funds are mentioned as being tied to fixed personnel costs. The rest of the funding received is directed mostly to other necessary running costs, leaving variable non-essential expenses, such as additional performance-pay increases, in a poor position in the resourcing competition.

Here, money doesn't really have any other meaning than just covering personnel costs. Around 70-80 percent of the budget goes to salaries, so it's easy to understand that with a fixed budget, there's not much left for equipment, vehicles, or other purchases. It's basically just that. We don't produce anything here, and no one pays us directly for what we do.

A parallel can be drawn to the task prioritization issue in field operations, where time pressure and efficiency demands make conscious, objective-based task prioritization difficult. The reward scheme exposes an equivalent internal contradiction within the economic institutional logic, in which the mechanisms designed to promote efficiency end up undermining each other. While the performance-pay system's design assumes that high performance should be tangibly rewarded, fixed and inflexible budgetary structures leave little real capacity to do so. The concern judged to be more central, the budgetary discipline, takes priority and neutralizes the rewarding purpose. However, the sentiment highlighting financial constraints is not entirely universal, as one supervisory officer presents a contradictory opinion downplaying the aspect.

That view probably exists more at the operational level, but it's not really the amount of money or the budget that's the issues. In my opinion, it's more about the functionality of the system. It's not necessarily seen as an incentive related to performance.

This perspective highlights the role of micro-level agency, rather than structure at the macro-level. The root cause is the little meaning given to the financial compensation. Due to the limited real upside, supervisors have limited incentives to engage in thorough differentiation. Differentiation among officers could carry social risks and undermine cohesion through perceptions of unfairness, particularly as there is no measurable consensus on what constitutes a good performance. As a result, the seniority-like character is a device for upholding social cohesion due to its predictability and stability.

Another factor which emphasized the system's responsiveness to bottom-up pressure goes back to the system's introduction. The comments from the most experienced officers in service before the current rewarding model, paint a consistent picture of the attitudes towards the transition. The previous system heavily weighed years of service in rewarding, and the performance-pay system was implemented primarily at the cost of the seniority component. The new system was agreed upon despite an overwhelming majority of the staff opposing the reform in a police union member survey. The most critical were the at the time senior officers who had their relative pay share reduced. The negative reaction was mitigated by placing the more senior officers initially at a higher performance score baseline. This continues to shape the seniority-like pattern up to this day, which hints at path dependency with actions taken in a specific context becoming institutionalized and reproduced through habit.

The different identified forces – budgetary limits, path dependency and social cohesion – do not necessarily contradict each other, and a synthesis incorporating them all is possible to construct. Budgetary limits restrict the initial space available for rewarding. Even though the variability of scale

would technically allow greater differentiation, the historical context has created a default pattern of action that is not desired to be broken due to potential adverse effects on social cohesion. The overall nature of the performance-pay system in practice reflects that of a stabilizing solution for conflicting tensions. Because the system is assigned so little significance for improving performance and motivation, its continued existence could reasonably be called into scrutiny. But as the system is not expected to formally change, it has been accommodated due to a lack of better options.

Underlying these tensions is again the measurability question. At an individual level, the only perceived upside of the statistical indicators was that of detecting clear, undesired patterns through diagnostic monitoring. Overall, the statistics are practically decoupled from the performance evaluation, as actors at every level recognize their limited relevance. Besides, a hypothetical stat-based evaluation was universally associated with compromising of professional ethics.

If it were based on statistics, that might start to cause friction. For example, if a supervisor tells someone their percentage won't be raised because they're too slow, even though they feel they're doing things thoroughly and properly, it could feel like the supervisor doesn't appreciate that. Meanwhile someone else might get a higher percentage just because they rush through things and make it look like they've been very active.

When you drive through the city, there's always something I could ticket. If I just wanted to write fines to have more entries in the system. That wouldn't really be right from the citizen's point of view. Like, on a quiet night when there's time, someone could easily end up being the 'victim' of that.

The current system represents a hybrid logic as it has an economic-logic managerial nature due to the evaluator's role, but a professional logic-dominant evaluation criteria. Like the hypothetical statistical evaluation, the method in place is not seen as uncontroversial either. A lot of the work is perceived as being invisible to the supervisors, calling the evaluations' objectivity and fairness into question. Problems for supervisor-subordinate relations or intra-team competition were not directly observed, although the officers recognized their possibilities even with the current system of little practical importance. Most frontline officers considered that a more relevant performance-pay model would accentuate the fairness issues.

It doesn't seem entirely fair that, based on the team leader's impression, someone who appears hard-working gets their performance pay raised high, while others might be doing a lot of invisible work very actively, but it doesn't show to the team leader.

The problem is that, to put it bluntly, it can turn into ass-kissing if we put a higher emphasis [on performance evaluation]. Some people are on good terms with their supervisor, while others might do their job perfectly well but just don't click with them, and they might not get those increases.

Resembling an extra seniority component anchored to the last year's baseline, the system cannot meaningfully react to a specific year's performance. Yet, the system is found to be directionally correct, as performance and experience are difficult to completely separate performance. Additionally, the incremental increases may support satisfaction and uphold social cohesion as it is consistently applied to all officers, like the job-requirement pay.

Of course, good quality comes from experience, you don't learn this job in a classroom. Through practice, you start to see what works and what doesn't. And once you've done it for a while, you develop your own processes, and you can do the same thing much faster.

In that sense it's a fair system, since everyone's pay goes up eventually. After all, we all work under liability, you can't really be here and just not do your job. Of course, if someone does a bit more and is more active, maybe there could be a way to reward that slightly better. But it's difficult to do that in practice. I'd say it's a fair system overall. Everyone knows how it works, and it just gradually increases to a certain level and stays there.

The system represents a hybrid logic with economic-logic design factors and remnants of the old, administrative-logic based seniority structure. What makes it a pragmatic compromise that sustains continuity and mitigates conflicts, is that it does not violate the professional logic that overwhelmingly characterizes employee motivation. When asked about potential for the performance component, most interviewees expressed no firm opinions, but rather cautious and divergent suggestions. Although the current system does not reflect the true annual performance or affect the overall salary much, few desired a model that would seriously attempt to do so. Among those who entertained the idea of a proper performance-pay model, several simultaneously conceded that the current model could as well be abolished altogether.

There should be flexibility and a wider scale, and the evaluation should be done anew each year, without the old results affecting it. It should focus more on the actual performance during that year. [...] But since the margin is so small, honestly, they could just stop doing it altogether, it doesn't really make much difference overall.

Another theme invoked throughout the interview was the far greater importance given to the job requirement factor of salary. The system appeared to suffer from similar limitations in upward movement, again perceived to be downstream of financial constraints.

Maybe there could be more pay grades in between. If you were particularly active in some specific area, you could be given a title that comes with more responsibility and on that basis, you could move up one pay grade. At the same time, you'd also be expected to take on that area more actively than others. But the system is really rigid since there's never much money to go around. If there's no absolute need to raise someone's pay grade, then it simply won't be raised. It just stays where it is.

The idea of merging the performance and job requirement reward systems was only directly suggested by one interviewee, and even then, cautiously along with other options. Yet the broader sentiment points to an unintended systemic consequence in the performance-pay system. The rather symbolically maintained scheme effectively diverts scarce resources away from other variable pay system which the employees actually conceive as meaningful.

In summary, the performance-pay system in place is designed as a characteristic one that assumes low goal-alignment and low goal-uncertainty in individual police performance. Neither of which are aligned with the dominant professional logic, the former due to a strong intrinsic motivational focus and the latter due to measurability issues. Dysfunctional behavioural and motivational consequences meanwhile have largely been averted, as budgetary pressures undermine other economic logic goals, and professional logic-driven micro-level agency have forced the system to adapt. The overarching narrative depicts a system that has been compromised to the point of irrelevance that it has become difficult to identify realized behavioural consequences, intended or unintended.

6 Discussion

6.1 Interpretation of the findings

The empirical findings suggest a nuanced interplay between the institutional forces that shape how performance measurement systems are understood and enacted in policing. The discourse reveals that the professional logic retains priority as the main institutional logic in frontline policing. It is overwhelmingly through this lens that officers make sense of performance and motivation. Good performance is defined primarily through achieving satisfactory outcomes for all parties involved through the usage of expertise and professional norms. Concretely helping citizens through one's professional capacity is perceived as primary component giving meaning to the work.

Drawing on logic the multiplicity framework of Besharov & Smith (2014), the administrative logic can be explained to exist in an aligned configuration with the professional one. The role of administrative logic can arguably be interpreted as the peripheral logic compared to the professional one in the compatible arrangement between the two, since it represents more of an underlying normative framework that the officers do not experience as strongly driving their work. However, its equal centrality can be demonstrated by the fact that in cases of potential conflicts, such as being faced with non-meaningful tasks or coping with statutes of limitation, the officers have internalized the "proper discharge of duties" (Table 1) perspective into their professional norms. Therefore, the logics are unlikely to collide and their alignment builds the foundation for the high level of goal-alignment between the organization and the employees.

The economic logic when represented directly by PMS, is the logic mostly confined to the secondary role in the estranged logic configuration, when interacting with the two other main types. PMS as means of economic logic retain their value through signalling group performance upwards in the organization but are perceived as limited in their ability to reflect performance and direct action at the frontline. Faced with competing pressures, PMS tend to be the force that organizational actors choose to downplay when their economic logic is unaligned with the logics the organizational actors consider more central, and/or lack coupling with more coercive mechanisms to exert control.

However, the economic logic in policing can manifest more forcefully in the domain of resource allocation. Constrained budgets and loaded working schedules do not override, but impose pressure on professional and administrative priorities, creating a hybrid configuration with situationally variable levels of centrality and alignment. Interestingly, it is often the objectives controlled through loosely coupled PMS, that end up suffering the most due to budgetary and workload pressures. This

illustrates an internal contradiction in the application of economic logic in the public sector, as one mechanism may actively limit the effectiveness of another. Both the resource discipline and PMS are associated with the NPM reforms and intend to enforce the same core principles of financial effectiveness and accountability.

The picture is even more complicated when considering that PMS affect the same budgetary and workload management processes. Rautiainen et al. (2017) observed the economic logic coming to dominate the administrative planning processes of the Finnish police. The cost-efficiency-focused resource allocation practices privilege the achievement of measurable results, such as the departmental KPIs. This creates a sort of a hierarchy for different types of PMS goals, reflecting the ambiguity and loose connection explored in chapter 3.4. When in conflict, the more established, efficiency-oriented targets with defined metrics override the flexibility-oriented goals, such as rewarding good performers, incentivizing self-initiated work or carrying out temporal projects.

Yet, there are signs that the dynamic between PMS at the two levels is not all contradictory and can produce desired results. The findings reveal that the officers tend to internalize surviving performance pressures, and more broadly fulfilling even their less inspiring duties, as part of their professional logics. Tight workload structures are therefore seen a more legitimate source of authority than the quantified performance metrics, even when they are both guiding action towards the same goals. Considering the prior work of Rautiainen et al. (2017), the empirical findings that PMS have little overall relevance in the frontline can arguably be adjusted more towards PMS having low 'direct' influence. Quite paradoxically, PMS appear to influence the frontline officers more when they are applied to the administrative level, rather than directly to the frontline.

Given the multifaceted influence of the economic logic, the institutional order in frontline policing is best interpreted as a hybridized one, in which the incorporation of economic logic has not led to a harmonious alignment or an outright conflict, but rather to a workable compromise through selective accommodation in different areas. Importantly, the economic logic and PMS features most likely to produce dysfunctional outcomes have not been institutionalized but ended up relegated to a minor role. The findings indicate low levels of materialized dysfunctional PMS consequences, in contrast with the bulk of the policing PMS literature.

The conceptual model of Siverbo et al. (2019) allows analysing the different components shaping the PMS enactment. PMS design and use are the most direct components. The dearth of dysfunctional consequences can be traced less to the PMS design assumptions, which at times reveal striking misalignments to the operational reality. Particularly the presence of the performance-pay component,

a supposed rarity in operational policing based on the lack of its mentions in policing PMS research, would even be hypothesized to exacerbate the tensions with its built-in assumption of low goal-alignment.

The more relevant factor appears to be the loose coupling in the Finnish frontline policing operations compared to most other studied settings. While the analysis of this thesis mostly concerns the micro level interpretations, these must be understood as embedded within and shaped by macro-level institutional structures. The manner the PMS are operationalized at the micro-level, with no mentioned direct consequences visible to the frontline when applying the systems directionally, allows making an assumption that as the macro structure lacks coercive mechanisms to enforce rigid accountability.

This looseness, combined with ambiguous relationship between PMS practices in different levels, discussed in chapter 3,4, leaves space for agentic, selective accommodation of different objectives in practice (Modell 2024). PMS are interpreted as being important communication tools to signal performance upwards and while largely disconnected with officers' professional logics, they can be mediated into a functional compromise. While the commentary of the supervisory officers reflect a higher significance given to the economic logic, they largely align with the operational officers in recognizing the risks of tight PMS coupling at the frontline. This contrasts the common role of supervisors acting as the enforcers of economic logic, deepening a wedge between the frontline and administration (Andersson & Tengblad 2009; Foshaugen & Vestad 2024; Hoogenboezem & Hoogenboezem 2005; Wathne 2020).

The framework of Siverbo et al. (2019) is well compatible with the notion of different economic logic aspects counterbalancing the PMS effects, as budget control is directly conceptualized among the control practices that mediate the PMS outcomes in interaction with each other. Budget control in the police was found to dilute the performance-pay model considered risky. Workload pressure can also be identified as an equivalent restrictive mechanism, buffering an intended PMS effect of objective-driven task-prioritization in the case organization, with dysfunction potential unknown. These other control practices are stronger control levers than PMS which they consistently manage to override when in conflict.

Contingency factors of bureaucracy and professionalization, reflecting the norms aligned with administrative and professional logics respectively, are also observed as buffering dysfunction, as they limit the behavioural response to misaligned incentives. They however cannot be confirmed as a major causal factor in this setting, considering the prior literature. Officers elsewhere were generally

reported to uphold similar value systems than the ones observed in this study yet still engage in displacement and gamesmanship while feeling demotivated about it, when the pressure due to tight PMS application grows high enough (Cockcroft & Beattie 2009; Gundhus et al. 2022; Wathne 2020). Moreover, the discussions about hypothetical scenarios involving more directive PMS and a stronger role of performance pay reveal an awareness of professional vulnerability to misaligned PMS, despite the strong ethical foundations. Several interviewees conceded that unethical behaviour could likely increase in the Finnish police too, given the “right” incentives.

Overall, the amount of clear dysfunctional behaviour observed is low across all categories of gamesmanship, behavioural displacement and negative attitudes. Of gamesmanship, there are no signs other than acknowledged hypothetical risks. Behavioural dysfunction could be theorized about in the prioritization situation of conflicting PMS objectives, but it is not considered such in the eyes of the frontline officers. Negative attitudes do exist towards the philosophical principles of PMS and performance-pay systems but are mitigated through the loose and adaptive coupling of the same systems. The combined analysis of institutional logics and (dysfunctional) PMS consequences allows to make sense of the tensions around police performance measurability. Instead of the economic priorities linearly cascading towards the rank-and-file, they are contingent to various factors and filtered along the process through the professional and administrative logics.

6.2 Trustworthiness

The philosophical approach adopted in this thesis is interpretive, recognizing that knowledge is produced through individual perceptions. The grounding assumption employed is that human beings actively construct their social realities through interaction (Chua 1986). The purpose of the study has been to enhance understanding of PMS in policing and its related meanings by interpreting the interviewees’ subjective perspectives and experiences, thereby addressing the research questions set for the study. The chosen method of a single-case study can provide strong explanatory power when it constitutes a critical, typical or revelatory case (Yin 2014). Consistent with the reasoning, this study aims for analytic generalization rather than statistical inference.

In line with the qualitative criteria of Lincoln & Guba (1985), the trustworthiness of this study is assessed through credibility, dependability, confirmability and transferability. Credibility is supported by rich, emic descriptions and abductive reasoning that link the participants’ accounts to relevant theory (Lukka & Modell 2010). Dependability is strengthened through transparent documentation of philosophical assumptions and methodological choices (Tuomi & Sarajärvi 2018). Confirmability is enhanced by grounding interpretations in the empirical material and making the

researcher's reasoning explicit. Transferability is addressed by showing how the mechanisms identified in the case context refine broader theoretical propositions about PMS in professionalized, high-discretion public work (Yin 2014).

The whole research process has been subject to self-evaluation throughout. The researcher familiarized himself with the chosen research method, analytical approach and the special characteristics of the case organization before conducting the empirical part of the study. The risk of the researcher influencing the behaviour of participants has been acknowledged. Efforts were made to minimize the risk and build trust with the interviewees through informing participants comprehensively about the purposes of the study (Hirsjärvi & Hurme 2022; Tuomi & Sarajärvi 2018).

Since the interviewees were civil servants, it was anticipated that they might reflect on how openly they could respond to the questions in light of their positions. An interviewing situation with a researcher from outside of the organization is not the ideal setting for identifying practices that can be considered ethically questionable, as opposed to methods such as anonymous surveys. To address these issues, the interview design more specifically focused on exploring the organizational pressures, incentives and contextual conditions that typically give rise to dysfunctional behaviour. The findings consistently indicate the presence of strong buffers to counterbalance such conditions.

7 Conclusions

This thesis was conducted as a qualitative case study in the Police of Finland, involving officers from the functional areas of the field operations and criminal investigation. The empirical data was collected through thematic interviews, analysed through the method theory of institutional logics and positions within the domain literature of performance measurement in policing and the public sector, as well as the dysfunctional consequences of PMS. The objective was to answer the following research question:

- How do police officers perceive the relevance of performance measurement systems and reward structures in their work?

Addressing the overarching question, the police officers interpret performance measurement and reward systems as weakly relevant to their frontline work, with limited influence on how policing is enacted in practice. Rather than guiding behaviour in their intended manner, these mechanisms are largely perceived as being symbolic or administrative necessities. Officers consistently define performance through professional judgment, situational expertise and intrinsic motivation, leaving external metrics and incentives in a secondary role both in questions of identity and practice. Importantly, these systems are not generally considered as inherently dysfunctional or worthy of resistance either. The economic logic behind PMS, particularly in its riskier and most conflict-prone areas, is routinely and successfully moderated by more central priorities to the core function of policing. As such, PMS in their loosely coupled form end up being largely tolerated as benign elements of the control environment.

The research question involves three subquestions, each of which can be answered more specifically. The first one concentrates on the level of alignment between the officers' definition of a good performance and the form of performance reflected in PMS. Drawing on the officers' interpretations, performance indicators are perceived as inadequately aligned or at best directionally similar with their own definitions of good performance. Officers emphasize the situational, discretionary and relational nature of their work, which they see as resistant to reduction into standardized metrics. Effectiveness lies in the quality of judgement in resolving professional situations and the impact on citizen well-being, which involve dimensions far too complex for PMS to capture.

A certain degree of efficiency-orientation is embedded in the officers' professional identity, to which PMS contribute indirectly through increased workload pressure. Otherwise PMS are disconnected from the officers' intrinsic professional logics, despite limited acknowledgements about the systems'

usefulness as a diagnostic monitoring tool and a reflection of overall investigative productivity. PMS hold some institutional significance through signalling performance to higher organizational levels. This presents a condition for tension between the managers and rank-and-file, yet the limitations of PMS are recognized by the supervising officers who do not seek to impose PMS coercively on their subordinates.

The second subquestion explores the extent to which PMS are connected to decision-making and task-prioritization. To consciously engage in these two processes, a degree of operational autonomy is a precondition. Officers interpret autonomy not as the absence of constraint, but as the ability to exercise professional judgement within administrative and temporal boundaries. Considerable autonomy is experienced in decision-making within assigned policing duties, but this does not extend to task-prioritization. The boundary of discretion is shaped less by than performance targets, than by the more immediate pressures such as workload, time scarcity and legal thresholds. Some contradictory PMS influences can be found, in that their indirect pressuring effect on operational planning limits the space for self-initiated field work, but behaviour is mostly guided by other institutional demands. Without support from other control mechanisms, the loosely coupled PMS lack the coercive power required to meaningfully guide decision-making in the institutional environment of policing.

The third subquestion concerns the rewarding of performance and how it interacts with the officers' work motivation. Consistent with the findings of limited PMS significance and definitions of good performance, motivation among officers is overwhelmingly intrinsic. Meaning is derived from the same sources through which performance is defined, which is helping citizens and resolving conflicts while acting in accordance with professional ethics. The findings indicate intrinsic goal-alignment between officers and the organization – a systemic goal for performance pay materializing without the need for such system. Inversely, the concept of linking financial gain too closely to protecting rights and justice is met with strong discomfort. Given these conditions, some striking tensions appear to be avoided by the factor that the performance-pay system is extremely limited.

The actual state of the system versus its objects exemplifies how an economic logic construct can be reduced into a symbolic mechanism, hardly producing tangible salary differentiation and disconnected from incentivizing performance improvement. Besides inflexible budgets, explanations pointing to the system's reactivity to bottom-up pressures can illustrate how micro-level agency can shape the enactment of formal structures. Employee-resistance rooted path dependency and concerns for workplace cohesion have been shaping the performance-pay system into the current

compromise solution. These have effectively defused the reward system's sources of motivational and behavioural dysfunction, yet practically all its other functions too.

By providing a demonstration on how formal PMS structures can be symbolically present yet functionally decoupled from the professional areas they are most likely to conflict with, this thesis contributes to the broader domain of performance measurement literature in the public sector (Arnaboldi et al. 2015; Cuganesan et al. 2014; Modell 2024). The study provides empirical support for the applicability of the dysfunctional PMS consequence framework developed by Siverbo et al. (2019). The case study illustrates the model's salience in explaining how besides PMS design and use, other control practices and institutional context factors mediate the PMS outcomes in public sector organizations. In particular, the findings highlight that despite misaligned design assumptions, loose coupling and contextual buffers can curb unintended and intended effects likewise.

The thesis additionally seeks to highlight how different mechanism of economic rationality serving the joint purpose of financial accountability can counterbalance each other. Arnaboldi et al. (2015) and Siverbo et al. (2019) have previously drawn attention to budget control either amplifying or diminishing public sector PMS outcomes, with the latter including it as a key feature in their conceptual model. This thesis provides an explanatory mechanism for budgeting overriding PMS concerns and extends the considerations to workload planning as an equivalent control lever. These mechanisms represent coercive, efficiency-oriented controls in the organization, while PMS possess the ambidextrous role of promoting both coercive efficiency and enabling flexibility. When PMS enact the former purpose, the control mechanisms reinforce each other, but the latter functions of PMS typically conflict with and lose to the more coercive budget and workload pressures.

This study provides value in demonstrating how the dysfunctional PMS consequence model of Siverbo et al (2019) can be applied to understand variation in behavioural and motivational outcomes, while showing the value of integrating institutional logics to PMS research to analyse how actors navigate competing expectations. As such, the research offers theoretically transferable mechanisms into how PMS effects are mediated in a local context. Institutional logics are already embedded in the framework's contextual mediators (Siverbo et al. 2019, 1807) and this study deepens the understanding of the more traditional administrative and professional logics' interaction with the NPM-induced economic forces in a professionalized public organization. The findings on the performance-pay system show how frontline agency can reproduce patterns that feed back into institutional structures, underscoring the relevance of examining micro-agency and macro-structure in PMS enactment together (Modell 2022; 2024, Thornton et al. 2012).

Economic logic can permeate units within public organizations whose operating principles are more compatible with business-like management (Rautiainen & Järvenpää 2012), which in the police are the administrative functions (Rautiainen et al. 2017). These administrative units however, through their managerial leverage can in turn influence operative work patterns more effectively than direct PMS. As professional logic-motivated employees are assumedly unenthusiastic about management by performance indicators (Sorrentino et al. 2023; Wathne 2020), PMS or performance pay might not be comparatively effective tools in advancing economic logic in a frontline work. Public servants are generally intrinsically motivated to advance organizational goals (Ahmad et al. 2024; Deci & Ryan 2000; Weibel et al. 2010) and the findings hint that efficiency demands could be more effectively internalized into working patterns through more direct job requirement mechanisms, as the low goal-alignment assumptions and monitoring through the supposedly non-invasive PMS might end up generating more pronounced feelings of coercion (Franco-Santos & Otley 2018; Siverbo et al. 2019).

To the more specialized domain of PMS in policing, characterized by a high emphasis on dysfunctional effects (Cockcroft & Beattie 2009; de Maillard & Savage 2024; Gundhus et al. 2022), this case study presents a somewhat brighter viewpoint – not one of alignment between PMS and professionalism, but one of managed compromise and selective coupling that appears manageable enough to defuse the most counterproductive elements. The professional-logic orientation of the supervising officers appears to have an impact, in recognizing the limits of PMS and deliberately applying them loosely. The rank-and-file officers' views of PMS nevertheless remain critical, with the benefits of the systems materializing in the administrative level (Gomes & Mendes 2013; Rautiainen et al. 2017) and not in the frontline.

While this study adds explanatory power to the picture of policing PMS in Finland through locally constructed insights, broader generalization requires further research. Large-scale quantitative studies together with longitudinal studies observing patterns over time, would be required to capture the whole dynamic about the multifaceted nature of PMS in Finnish police. Moreover, because this study seeks to provide analytic generalization, its methodological approach is transferable beyond a policing context. A combination of the interpretive paradigm, institutional logics and Siverbo et al's (2019) conceptual model can support research in other professional settings by revealing how institutional environments and the systems and actors embedded in it shape the behavioural and motivational implications of PMS.

The purpose of this study is not to offer normative recommendations for police or other public organizations. It can however provide insights about design features and coupling of PMS,

particularly by pointing to risks in adopting low-goal-alignment assuming control mechanisms in settings with employees upholding strong intrinsic professional norms. This thesis can also serve the public interest in Finland by critically examining key management practices in a societally important institution, one in which all citizens are commonly accepted as its customers and stakeholders.

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Appendices

Appendices 1 to 4 are translated from their original Finnish versions and some contact details have been redacted.

Appendix 1 Interview information sheet

Hello,

I am conducting my master's thesis at the Department of Accounting and Finance, Turku School of Economics. The aim of my research is to explore the experiences of police officers working in field operations regarding the measurement of individual performance and performance-based pay. The study examines how systems designed to measure and reward work efficiency, originating from the private sector, apply to professional work in the public sector. The focus is on how personnel perceive the impact of performance evaluation and performance-based pay systems on task prioritization, perceived autonomy at work, and motivation.

The research is carried out as a case study, and the empirical part consists of interviews. In relation to my thesis, I will conduct individual interviews with police officers working in field operations, and/or crime investigation duties in regional police units. This research is not commissioned by any organization.

The interviews will be audio-recorded. They will be conducted in Finnish, and the recorded discussions will be transcribed and translated into English. I hope you view the study positively and agree to participate in the interview. The interviews are thematic interviews, allowing participants to express their views freely through open-ended discussion.

No interviewee will be identified in the thesis. The results will be reported in a way that ensures individual participants cannot be recognized. The thesis is expected to be completed by the end of 2025.

If you have any questions regarding the study, I will be happy to answer them.

Appendix 2 Interview consent form

Policing performance: Performance measurement and institutional logics in law enforcement

I have been invited to participate in the above-mentioned master's thesis research conducted by a student at Turku School of Economics. The student has informed me about the study, and I am aware that I may ask further questions about the research if needed.

I understand that my participation is voluntary and that I can decline to participate without providing a reason. I may also withdraw my consent up until the point at which the interview data has been anonymised so that it can no longer be linked to me. After this point, consent cannot be withdrawn, as my data will no longer be identifiable.

I understand that the data collected through the thematic interview will be handled and stored confidentially, with full protection of the participant's anonymity.

This form has been prepared in two identical copies, one of which remains with the researcher and the other with the participant.

I consent to participate in the study

Recipient of the consent

Signature

Signature

Printed name

Printed name

Appendix 3 Interview outline

The interviews will be conducted as semi-structured thematic interviews. These questions serve as a guiding framework for the discussion, and the flow may vary depending on the interviewee's responses. Questions may not be presented exactly as written, and follow-up questions may be asked to seek clarification or explore new perspectives.

Part 1: Performance Targets and Evaluation

1. Have you been given personal performance targets?

What kinds of matters do they concern?

2. Are you aware of the performance targets of your police unit?
3. Do you feel that your personal goals are clearly connected to your unit's targets?
4. Do you evaluate your own work performance? How would you define good performance or a good result?
5. In your opinion, how well do the current performance measurement practices reflect the actual quality of police work?
6. Do you think the outcome or quality of police work can generally be measured?
7. What is the position or role of the person who evaluates your personal work performance?
8. Do you feel that the evaluator has a comprehensive understanding of your performance?
9. To what extent do you feel able to influence whether the desired goals are achieved?
10. Do you often make independent decisions in your work tasks?
11. Do performance targets and performance evaluations often affect how you prioritize your tasks and use your working time?

Can you give examples of situations where they have influenced your actions?

Do you feel that the targets direct attention to the essential aspects of the work?

12. To what extent do you feel you have professional autonomy – the freedom to decide how to perform your work, as long as the objectives are achieved?

Part 2: Motivation and Rewarding

13. In what situations do you find police work particularly meaningful or fulfilling?
14. To what extent are you motivated by internal incentives (e.g., job content, professional development) versus external incentives (e.g., rewards, pay)?
15. Do you feel that performance-based pay affects your motivation? In what way?
16. Do you feel that the current performance-based pay model supports you in improving your work performance?
17. Similarly, do you feel that the quality of your performance significantly influences your pay?
18. Do you think that a personal but uniform reward system applied to everyone is fair toward police officers working in different roles?
19. In your opinion, do supervisors apply the reward system fairly and transparently?
20. Do you feel that the reward system affects relationships between supervisors and subordinates or among colleagues (e.g., sense of belonging, internal competition)?
21. Do you think the current performance-based pay system should be changed? If so, how?

Before we finish, is there anything else you would like to bring up or discuss?

Appendix 4 Privacy notice

Participant information sheet regarding the project “Performance measurement and institutional logics in law enforcement”.

You are taking part in a master’s thesis research project conducted at the University of Turku. This data protection notice outlines how your personal data will be processed in the study.

1. Controller of the register

Valtteri Ranta, Turku School of Economics, Department of Accounting and Finance

Email: valtteri.m.ranta@utu.fi

2. Description of the study and the processing of personal data

The study involves collecting interviews in which police officers are asked about their experiences and views regarding individual performance evaluations and the performance-based pay system. The aim is to conduct a case study that examines, from the perspective of employees, how well performance management and performance-based reward models apply to expert work in the public sector.

The research question is as follows:

How do police officers perceive the relevance of performance measurement systems and reward structures towards their work?

Participants cannot be identified in the final research output. Personal data will be processed only until the completion of the thesis (see section 5).

3. Contact details of the data protection officer

The Data Protection Officer of the University of Turku can be contacted by email at: dpo@utu.fi.

4. People involved in the processing of personal data

Valtteri Ranta, Turku School of Economics, Department of Accounting and Finance

5. Title and duration of the study

Working title of the study: *Performance measurement and institutional logics in law enforcement*.

The study is scheduled to be conducted and published by the end of 2025.

6. Lawful basis for processing personal data

Personal data will be processed based on the lawful ground laid out in Article 6(1)(e) of the General Data Protection Regulation (GDPR):

“processing is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in the controller.”

7. Personal data included in the research material and safeguards

The interviews will involve audio recordings of the interviewees and the discussion of information related to their organizational background. The audio recordings will be transcribed into text, during which all direct identifiers will be anonymized. The audio files will be permanently deleted after transcription is completed. The research material will be stored and backed up in two separate encrypted storage devices.

8. Special categories of personal data

The research does not involve the processing of special categories of personal data as defined in Article 9 of the General Data Protection Regulation, nor does it involve data concerning criminal convictions and offences as defined in Article 10.

9. Sources of personal data

Personal data is collected solely and consensually from the research participants themselves. Direct identifiers are not used in the processing of research material, and individual participants cannot be identified in the final thesis.

10. Transfer and disclosure of personal data to third parties

Personal data will not be shared with any parties other than the researcher.

11. Transfer of personal data outside of the EU and EEA

Personal data will not be transferred outside of the EU or EEA

12. Automated decision-making and related safeguards

No automated decision-making will be applied to the personal data being processed

13. Processing of personal data after completion of the study

Research material will be retained only until the completion of the thesis, after which it will be securely destroyed

14. Your rights as a data subject and applicable exceptions

As a data subject, you have the right to request access to your personal data, as well as the right to request the rectification or erasure of your data, the restriction of its processing, or to object to its processing.

However, the right to erasure does not apply to personal data processed for scientific or historical research purposes if the exercise of that right would likely render the processing impossible or seriously impair it. The applicability of the right to erasure will be assessed on a case-by-case basis.

You also have the right to lodge a complaint with a supervisory authority.

Right to lodge a complaint:

You have the right to lodge a complaint with the Data Protection Ombudsman if you believe that your personal data has been processed in violation of applicable data protection legislation.

Contact details of the Data Protection Ombudsman:

Office of the Data Protection Ombudsman

- Visiting address: Lintulahdenkuja 4, 00530 Helsinki, Finland
- Postal address: P.O. Box 800, FI-00531 Helsinki, Finland
- Switchboard: +358 29 566 6700
- Registry: +358 29 566 6768
- Email (registry): tietosuoja(at)om.fi

Appendix 5 Explanation of the use of AI

Generative artificial intelligence has been utilized in the drafting of this thesis. The particular tools utilized are OpenAI's ChatGPT versions GPT-4 and GPT-5. The AI tools have been used with necessary care and caution, in accordance with the AI in research guidelines of the University of Turku.

AI has been employed in the ideating stage of the thesis, primarily for exploring theoretical frameworks and perspectives suitable for the study. Some theoretical choices in the study were influenced by queries with AI, most notably the adoption of an institutional perspective. Yet all implementations were made only after further reviewing and exploring the themes personally.

In addition, AI has been utilized for editing purposes in order to correct errors and improve clarity, with short passages being reviewed instead of entire sections. Lastly, AI has been used as a translation tool in areas of secondary importance, primarily the appendices.