

## **The Role of Trust in the Resource Allocation Process of an Old University**

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### **Abstract**

*The issue of effective management accounting systems, and especially the resource allocation procedures, have attracted considerable interest among higher education institutions in recent years.*

*Relevant previous research indicates that several universities adopt different approaches to the resource allocation problem, employing models and procedures that reflect their organisational arrangements and their internal socio – political dynamics. We argue that while studying accounting processes in their organisational context, the role of trust should also be considered carefully. In particular, it is very important to consider the attitudes of the individuals involved and interacting within organisational processes, and especially the trust between them, which plays an important role to the overall good governance of these processes.*

*In our study, the role of interpersonal trust in an old Scottish University resource allocation process is examined. The study indicates that trust is a very necessary insight to the facilitation of social structures of accountability that enhance a better governance of the resource allocation process.*

**Keywords:** Organisational Trust, Universities, Resource Allocation, Organisational Context of Accounting

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## **1. Introduction**

In recent decades, public services in Britain have been challenged with a dynamic and a profound reform wave, which articulated the need for better and more accountable organisational governance systems. We argue that although external pressure to public services providers was severe, the choices of response of each institution were driven from the organisation's internal continuous and dynamic socio-political interactions. In the case of British universities a diverse response throughout the sector reflects such internal socio-political interactions. In such a context we studied trust and in particular, the role it plays within senior management decision processes.

At a glance, we consider the institutional reform of the British public services, as the broader context in which The University where the study developed is embedded. The underlined theme of the reform was to reshape the provision of public services ideology from a bureaucratic state to 'a flexile, accountable, and devolved sector; capable of offering choices of uses to the public' (Office of public services reform 2002). This reforming trend aimed on both the institutional and the ideological reconstruction of the sector. On an institutional level, the reform resulted to a devolved administration (i.e. Scotland, England, Wales, Northern Ireland), while attaining a consumer focus service with the introduction of national codes of standards for quality, performance and accountability. Simultaneously, an ideological reform imposed on the 'human' division of the sector introducing principles and values that public servants had to maintain (see committee of standards in public life, [www.public-standards.gov.uk](http://www.public-standards.gov.uk)).

Subsequently, major changes in the Higher Education market the route of British Universities through the 'modernisation programme'. In 1988, the Education Reform Act allowed institutions to decide on local control in favour of incorporation. Later in 1992, the Further and Higher Education Act challenged the status and internal governance of Higher Education Institutions and, further, reclassified the former polytechniques into universities. The same Act (1992) introduced a devolved Higher Education funding administration through regional Higher Education Funding bodies. These bodies would act as institutional mediators between the British government and universities for the allocation of funding and have responsibility for research and teaching quality assessments. Thereafter, the major funding amounts would be distributed to the universities through the funding bodies in a formulaic manner for both teaching and research (Shattock, 1998). At the same time, a gradual increase of student numbers and elimination of government available resources challenged the sector's educational rather than economic previous orientation (Broadbent et al, 1996; Williams, 1997). The view maintained in the present, is that the impact of the public sector reforms, such as the change of resource allocation procedures within universities, should be studied respecting the sector's unique context (Parker, 1999). Also, it is important to consider the internal organisational social dynamics that produce the sectors' widespread individual organisational arrangements, such as the allocation of financial

resources. We further argue that as far as trust is developed within such a process, then better governance is attained while maintaining and producing structures of accountability. The evidence supporting our argument gathers with an in depth study of resource allocation process case of an Old (pre – 1992) university.

## **2. Higher Education Reform**

The changes of the Higher Education institutional environment imposed a multisided pressure to the universities, which were asked to respond by reinventing the spectrum of their organisational arrangements. In particular, the pre 1992 traditional university structures, reporting mechanisms and control processes were facing difficulties in coping with the increased workloads and reduced levels of resources (Shattock, 1998; Ackroyd and Ackroyd, 1999; Knight, 2002). While previous research indicates that internal governance structures and management arrangements of British universities are not uniform and it is difficult to give a commonly accepted picture of the entire sector (Bourn, 1994; Tomkins and Mawditt, 1994; Jarzabkowski, 2002). Social attributes such as the non profit character of the universities goals (Gross, 1968), the strong attachment to traditional academic values (Paterson, 2003; Lapsley and Miller, 2004) and the unique nature of contemporary academic work as not just a public service but as a creative knowledge work (Deem, 2004), are few of the many reasons of universities distinguished diverse responses.

Attempts to impose models of performance measurement of the two key functions of universities, teaching and research, instigated the formation of ‘political games’ (Sharp et al, 1997; Salter and Tapper, 2002), and widely regarded as being arbitrary and subjective (Kanter and Summers, 1987; Humphey et al, 1995), that resulted to unintended consequences of competitive, adversarial and punitive spirit between academic units (Elton, 2000; Lewis and Pendlebury, 2002). Similarly, resource allocation processes and models found to be historically and culturally situated within the context of each university, and the models in use were more a matter of internal fit than of best practise (Goddard and Ooi, 1998; Jarzabkowski, 2002). Further empirical research indicates that while the existence of models in universities provided a sense of objectivity, strong collegial culture proved unwilling to accept the strongly centralised organisation of the resource allocation processes (Jones, 1994; Scapens et al, 1994). And although computerised planning tends to be considered as having more transparent planning resource allocation models, knowledge of how universities allocate resources appears to be largely restricted to those involved in the process (Angluin and Scapens, 2000). Formula based systems of resource allocation found to be influenced by patterns of micropolitical activity and sub-unit power exercise between individuals and groups (Goddard and Ooi, 1998; Thomas, 2000). Clearly, political and social factors influence the selection of resource allocation system more than economic considerations. Further, socio-political tensions also emerged as an explanation of the overall observed resistance to the new managerialism ideology imposed on the organisation and audit of

academic conduct (Prichard and Willmott, 1997; Parker, 2000; Strathern, 2000; Saravanamuthu and Filling, 2004).

Clearly the ideological reform of public services, including Higher Education, appears to be a continuous and dynamic process where Universities responded actively. The diversity of responses reflects the underlined socio-political plurality of the internal environment of the universities. Following we introduce the concept of trust as an interesting dimension to the challenging issue of governance of internal processes.

### **3. Studying Trust within Organisational Processes**

Although trust is a difficult to define concept, there is an agreement that is important for organisations in a number of ways (Keyton and Smith, 2008). It enables cooperative behaviour (Hardy et al, 1998; Gambetta, 1988; Whitener et al, 1998), promotes adaptive organisational forms (Brenkett, 1998; Whitener et al, 1998), eases the management of conflicts (Das and Teng, 1998), decreases transaction costs (Williamson, 1975), supports organisational change (Sydow, 1998), and curtails opportunistic behaviour (Nooteboom, 1992). Furthermore, trust is required to reduce uncertainty, promote a more participative management style (Hosmer, 1995), and lower the formalisation in organisations (Whitener et al, 1998) emphasising the delegation of authority to the members of the committee to decide about the vital issue of funds distribution.

However, a 'great deal of conceptual confusion' (Blomqvist, 1997; Schoorman et al, 2007) implies to the various sources, forms and functions of trust and makes it a 'complex and slippery' concept (Nooteboom, 2002). Basically, in the literature the notion of trust is based on different foundations (Mayer et al, 1995). At one side is the approach that assumes an undersocialised (Granovetter, 1985; Bradach and Eccles, 1989) human behaviour which most influenced by the rational decision model and economic theory (Molm et al, 2000; Rotter, 1967; Williamshon, 1993). In that approach trust's extrinsic value is defined as an element of a transaction between two parties and refers to the confident expectation based on the predictability of another party's behaviour, that one's interest will not be harmed or put at risk by the other (Luhmann, 1979; Nooteboom, 2002). On the other hand, an oversocialised (Granovetter, 1985; Bradach and Eccles, 1989) view of behaviour formulates the importance and conceptualisation of trust. In this approach, trust is referred as the concern of confident expectation based upon the other party's goodwill that one's interests would be protected. This approach is often analysed as a facilitator of long term interdependent and stable relationships (Fukuyama, 1995; Broadbent et al, 1996; Offe, 1999).

An interesting contribution to organisational processes is trust's role in governing arrangements. Understanding governance as the outcome of interaction and interdependencies of a range of political actors (Rose, 1999), trust is required to support the actual operation of the exchanges through which governance occurs. Trust as an element of governance is related to effective control (Bradach and Eccles, 1989), cooperation (Powell, 1996), deliberation (Warren, 1999), participation and / or

delegation of authority (Hardin, 1999; Mills and Ungson, 2003), communication, procedural justice and organisational support (Albrecht and Travaglione, 2003).

In public services organisations in particular, trust found to be associated with important aspects of governance. Albrecht and Travaglione (2003) suggest that given the fundamental change that public sector environments continue to go through, trust in senior management is a critical factor in determining employee attitudes to change. It has been further suggested that trust in public sector organisations increases with participation in decision making and feedback from employees (Nyhan, 2000), procedural justice, organisational support and satisfaction with job security (Albrecht and Travaglione, 2003). In organisations with increased trust there is more organisational commitment and productivity (Nyhan, 2000). Also, trust in senior management influences the extent to which employees are cynical towards change and the extent and conditions under which employees intend to remain in the employ of the organisation (Albrecht and Travaglione, 2003). However, it should be acknowledged that different levels of trust have been observed in different levels of management (Perry and Mankin, 2004).

Once considering governance as a process an outcome of interactions and interdependencies (Rose, 1999) the organisational context of such processes should be considered when studying trust. The role of trust in such a perspective is an important insight of managing a range of organisational challenges. At the following we will report the research undertaken to investigate the role of trust in the resource allocation process on an old University.

#### **4. Methodological Considerations**

The role of trust in the process of resource allocation at an old 'traditional' university was the case under investigation. The attention of the study was placed on the interaction between the senior personnel of the institution in the committee deciding on the allocation of financial resources in The University. Other contacts for the particular issue were also considered (such as the Resource Strategy Committee, task force groups, and individual contacts), which had a minor role in the resource allocation decision process, although adding value to the perception of trust in the whole context of the process.

The resource allocation process meetings were mainly financial discussion within a committee, which took place during the planning process of The University and determine the Cash Limited Allocations on the top – slice model employed by the University. These committee meetings took place between the Heads of the Resource Units (also Deans of Academic Faculties) and the University's Principal and Director of Finance. Ten Deans and five senior managers voluntarily took part in our study (including the Principal, Director of Finance, two Vice Principals and the administrator who designed the resource allocation model). At the time of the study the meetings were

conducted on individual basis between Dean and Senior Managers and were three during the planning period.

The research was conducted in an 18 month period gathering material and reflections during the resource allocation discussions. The methods used in the study were an organisational trust inventory that was administered to each of the participants at the beginning of the planning cycle, and individual semi-structured interviews that took place at the end of that period. The interviews provided with rich and meaningful insights to the understanding of the conditions of interaction between the participants and their perceived role of trust in the process. Analysing the material gathered, in order to 'make sense' of the case, was an important part of the study. Identifying patterns in three levels of analysis supported the study's evidence. Therefore the analysis first identified individual patterns for each of the participants, which then synthesised as themes within each major group (the participants of the Senior Managers and the Deans of Faculties) and finally compare two major groups of participants. The pattern matching analysis technique strengthens the internal validity of the case study while it seeks emerging themes to see if there is 'a master pattern that expresses them all' (Miles and Huberman, 1994; Yin, 2003). Eisenhardt (1989) explains that searching for cross case pattern eliminates the tendencies to derive to false conclusions as a result of information processing biases, forcing the investigation to go beyond initial impressions through the use of structured and diverse lenses on the data.

## **5. The Case of an Old University and the Role of Trust its Resource Allocation Process**

The University was founded in 15<sup>th</sup> century. The civic character of its operation and the historical role in the social reality of Higher Education determine its particular organisational characteristics. Mainstream to The University life is the strategic orientation of a public institution 'leading to national and international position in teaching, in research and in links with industry and commerce' (quoted from the Strategic Planning Statement 1997 - 2001). The emphasis is on the civic status of The University that determines its role within the local and international community and it is related to the social expectations concerning its educational leadership and achievement. The history and tradition of large civic universities 'have at times led to a complacency, exacerbated in many cases by failure to develop more up - to- date management structure and strategies' (quoted from the University's Strategic Planning Statement). The Higher Education reform demands, impact on The University. In response to the government guidelines of governance and operation The University critically reviewed its practices. Our study focused on the interaction between senior personnel of the University during the resource allocation process. In this context trust found a diverse notion.

The participants from both groups (Senior Managers and Faculty Deans) when explaining their understanding of the notion of trust in general, all gave different but

personal views on what they think trust is, and these views considered individually. However, both groups referred to similar context in where trust can exist and develop. In that respect participants from both groups expressed the view that trust exists between specific individuals and is a 'human thing'. As one member of Senior Managers (5) team explains:

'it's rather a matter of me as an individual of having a particular predisposition with you as an individual, and vice versa'

From the interviews we gathered that to trust takes a judgement of the other's personal integrity and it is maintained when one feels that s/he has been listened to. It can be based on an instant intuitive impression about the personal values of others. A trustworthy other is a reasonable person who does not take advantage, gives fair representation of events, is honest, keeps and value agreements and is fair with others. The particular context of the university's resource allocation process is a function of personalities and trust is associated with good lines of communication, with previous experience and knowing who the others are by working together, with the ability to feel part of the group and willingness to compromise. One of the Faculty Deans (3) explains:

'trust has been for me very important when someone is asking for resources'

Conditions that would develop trust are time, openness, stage of the process, and good reason. Trust could be harmed with a misunderstanding, tendency to keep information, unfounded presumption for the outcome and the situation, suspicion, surprise and mistakes along with inaccurate information. However, regarding their perceived level of trust in their current interaction, there are differences in views, which will be analysed later, but here tend to demonstrate that the participants of the Management Group think that there is more trust in their relationship with the Deans, and the Deans seem to think that there is an issue of trust in the relationship.

'if you look at it overall, I don't think that any of the deans they say they fully trust the management group. But I think most of the deans trust most of the management group, most of the time. If you like one may be a little sceptical about some of the university's truth that most of us trust most of the deans most of the time' Senior Manager (3)

Considering this difference in views with more attention, it was observed that the two groups had differences in their opinion about the intentional efforts to 'let the others know' as form of 'trust them to know' about issues of importance in the resource allocation process. As a Senior Manager (3) explains:

'so there is a critical question in terms of retain people's trust, is how to find the right time to tell them'

By first sight, both groups argue that they are willing and they make efforts to some extent (more or less), to maintain accountability of issues that concern both groups. A senior manager (4) says:

'I mean trust is when you have a relationship with the someone and when you are willing to give information, to short of give them information or you are willing to discuss things which have over sensitive nature I would think! In this short of context yes, and where you feel that they are

going to operate in a way that which is entirely short of reasonable and not using it to their advantage'

Firstly, the participants from the Management Group argue that there is enough 'openness' and 'dialogue' in the process, and if there is some inefficiency that is due to technical (for instance the model's complexity) rather than intentional intricacy. However, with closer consideration to this claim, it is possible to gather a level of inconsistency and reservation in the group that might be either an effect of the centralised authority pattern (they do not let the Deans know because they never considered them part of the Management Group, they are the next lower level of authority- never given decision making power), or insufficient communication modes (listening but not doing it), or simply a presumed stance of moral rights and obligations (because Deans are not considered part of the Management Group, therefore they do not have the right to express disagreement but they have the obligation to be loyal to the decisions of the Management Group) that they reciprocally expect in the particular context.

On the other hand, the Head's of the Resource Units opinions vary to the extent that they trust the Management Group to know about the way they use their budgets, or the amount of savings they manage to generate. These differences can be explained considering the possible effect of the centralised authority pattern of The University (which does not involve the Deans in the Management Group), the different 'messages' that the Deans acquire from the distant relationship with the Management Group in respect to the resource allocation, and the perceived reciprocity to their legitimate anticipations. One of the Faculty Deans (11) explains:

'I think trust mix with caution. I think blind trust is doesn't respect the fact that the system makes mistakes. I mean my perception is I don't think anybody around the table has got a malicious intend. Ehm, and I mean in that sense I can trust them to operate in the interest of the university, as best as it fit. I don't necessary trust to do well on every occasion.'

In respect of the resource allocation procedure employed in The University, the participants choose to raise a variety of issues perceived to be influential to the trust between them. It is argued that it is possible for trust to evolve as the process evolves in different stages. In general, the main resource allocation meetings are perceived in very different ways by the participants. The participants of the Management Group tend to argue that they are the only possible way the negotiations can take place and the style and frequency of the meetings is appropriately flexible and feasible. Although they agree that the committee meetings can be very different experiences for each faculty, they argue that this is due to the individual attention paid to particular needs and settings. However, they tend to argue that focus is to retain trust and also to find the most reasonable solution to the financial situation of The University as a whole. On the other hand, the views held by the Heads of the Resource Units vary and reflect their expressed trust. Although all of them expressed uncertainty about the purpose, conduct and atmosphere of the meetings it was possible to identify different patterns of views. Explicitly, the Deans who tended to express more trust they also tended to give more



optimistic views on the way aspects of the meetings as documentation, strategic or operational nature and atmosphere were organised and perceived. In contrast to those Deans who gave indications of less trust and tended to express more pessimistic views. For instance, as Dean (3) explains:

‘the most positive relationship will be one of mutually respecting each others point of view. Meaning that if the person recognised that I have limited resources, and that person saying ‘well I understand that if I ask for those resources, I better show the dean that I am the kind of person it can be trusted with his resources. Yes, I see it very much as a two way short of thing.’

A dimension that found to be also related with the participant’s varying views was the authority patterns influencing the process. The highly centralised hierarchical pattern of the decision authority, the limited participation of the Heads of the Resource Units to the Management Group (no academic Heads of Resource Units are members except the case of the Executive Dean of Medicine), result to the questioning of trust. This attitude is expressed as a cautious belief in what the senior management believes is the ‘big picture’ or the award of ‘notional deficits’ as an attempt of the central management to control the Units.

The other dimension that should be considered, is the role of trust as a value that ensures reciprocity, acceptance and cultivation of moral anticipations in the resource allocation process. Both sides argue that they should be trusted to deliver, maintain, and care for the units they are responsible for. In that respect, the Management Group participants are viewed responsible for The University as a whole and the Heads of the Resource Units responsible for the Resource Units in the context of the whole University. In particular the participants of the management group tend to view their position as bearing a moral responsibility to maintain and grow the University. In their view they anticipate trust as an appreciation, support and understanding of their efforts. Also tend to intentionally promote a reasonable, sensible and open profile. In a similar expression, the Heads of the Resource Units found to expect moral support and reciprocity to their anticipation on the basis of trust. In their view support by the Management Group is reflected by allowing the faculties to exercise the right to ‘roll the budgets’, spent a reasonable share of the income they generated, to be rewarded for their efforts and to be trained to managerial skills. Further they insist in the view that they should know all the relevant aspects of the resource allocation process. Overall trust is important as Dean 4 explains:

‘ my view is that we are trying to get to a same point. So in that sense I trust them in a sense that we are trying to achieve the same objectives’.

## **6. Discussion**

The present study argues that trust between the resource allocation process members, has an important role since it facilitates better management of the process and supports structures of accountability between the participants. It is also argued that trust contributes to the democratic governance of the organisation. The enhancement of

accountability along with the participative – inclusive pattern of the procedures, can be enhanced when the participants trust each other. The main assumption of this supposition is that trust and accounting depend on a specific context of interaction. Important elements of this line of argument, such as the operation of internal organisational process of accounting (management accounting), governance (as a management of a range of organisational possibilities), and social interaction have been developed in the existing academic literature.

More precisely, it has been demonstrated that management accounting, and in particular budgets, should be carefully examined in their role of the broader governance of the organisation. The literature suggests that the organisation's internal accounting practices should be considered under the combination of strategic, operational, financial and behavioural issues (Anthony, 1965; Otley, 1994); with a considerable attention on the socio-political effect of accounting which requires an understanding of the norms, values, role expectations and power inequalities within the organisation (Schiff and Lewin, 1970; Merchant, 1981); combining qualitative and quantitative information for performance evaluation and control (Lowe, 1970; Emmanuel *et al*, 1990); considering the boarder organisational context in order to eliminate the effects of the 'only financial' information such as 'inflexibility', 'short-termism', 'abstraction' (Hopwood 1983; Merchant, 1985). The present study argues that, along with the mentioned considerations, particular attention to the role of interpersonal trust between the actors who are involved in internal accounting practices (such as the resource allocation process), should enhance the perceived role of accounting as an element of the overall governance of the organisation.

In alignment with the above mentioned thoughts trust is also considered to be a very important value in organisational governance. It has been argued that trust's extrinsic and intrinsic value facilitates participative forms of governance (Speitzer and Mishra, 1999); smoothes the power inequalities in the organisational interactions (Meyerson *et al*, 1996); enhances information sharing and the development of 'common' interests and understanding (Hardy *et al* 1996; Butler, 1999); by creating a sense of fairness and collaboration during financial crisis (Mishra, 1996), reflecting to the anticipation of support by others (Minkes, 1997; Albrecht and Travaglione, 2003), and enhancing self-direct and flexible teams (Creed and Miles, 1996). Therefore, it could be expected that interpersonal trust should provide for more democratic and flexible systems of decision making in the organisation. Therefore, it is argued that a deliberative accountability pattern should be enhanced with trust.

In respect to the literature review the British higher education reform should be considered as a dynamic and diverse process, especially concerning the particularity of the British universities' responses. The two major classifications of the British universities as 'old' (pre 1992) and 'new' (post 1992) can be founded on deep and very complex characteristics ranging from the governing structure of the institutions up to the belief of what constitutes 'higher education' learning – with distinctive approaches on research and teaching (Ackroyd and Ackroyd, 1999). Although the present study was

not seeking to justify the rightness of the differentiation between the old and new universities, the references gathered by previous reports found to be useful.

Old, research lead, civic University is associated with difficult internal change (Salter and Tapper, 2002); highly centralised administration (Hackman, 1985); collegial structure (Ackroyd and Ackroyd, 1999); enhanced role of Vice Chancellor as an academic leader and chief executive together with limited participation of staff and students (Knight, 2002); and attachment to civic role (Patterson, 2003). These characteristics are combined with the general issues facing the Higher Education academic culture, such as difficulty to measure research and teaching performance (Kanter and Summers, 1987); resistance to the management academic construction (Parker, 2000); critical approach to the appropriateness of the Research and Teaching assessment schemes (Humphrey *et al*, 1995); and response to the pressure of 'new managerialism' (Deem, 2004). In addition, university's resource allocation models need more careful consideration of the internal behaviour patterns that might affect the implementation of such processes (Thomas, 2000). When the resource allocation is based on a computerised model, it tends to be perceived more transparent and fair (Angluin and Scapens, 2000). In any case it has been argued that the models are historically and culturally situated in the context of each particular institution (Jarzabkowski, 2002).

Further, Tomkins (2001) argues that trust is necessary at the early stages of the development of accounting systems. We should therefore suggest that considering the introduction and newness of the 'accounting systems' to Higher Education, trust is important. Similarly, adopting the Jones and Dugdale (2001) language, managing with the use of accounting procedures is not yet an established regime in Higher Education and learning is considered necessary. This learning should be facilitated with trust, which should support the way to democratic and fair accounting processes.

## **7. Conclusion**

The main observation evident from the study is twofold. First, the participants who indicated more trust towards others were found to be willing to be more accountable, even when elements of the process were not favourable. Their attitude of trust also facilitated a much more tolerant perspective, while adopting a cooperative stance in order to overcome the difficulties faced in the procedure of the resource allocation. Second, the participants who expressed less trust tended to be willing to make less effort to be accountable and they also tended to perceive the complexities and difficulties of the system or the resistance to cooperate during the process as deliberate efforts of the 'other side' to manipulate the process. Therefore trust is an important aspect for governing arrangements, especially where accountability is necessary. Therefore, it is important to broaden the scope of trust within organisational process for more advanced understanding of social systems of governance within organisations.

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