

## Audience Acculturation as an Organizational Control Strategy: Transferability of Japanese Management Practices to Sri Lankan Workers: Case Study of Harness Lanka Ltd

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This paper aims to examine the role of culture building process of an organization and its influence on the effectiveness in establishing desired organizational controls. It further highlights the function of organizational culture 'alien' or 'indigenous' in effecting behavioural control in employees with a view to achieving common goals of the organization. The acculturation or 'training on culture' is significant as this phenomenon is studied in the context of Japanese management culture prevalent in the organization that supplies a high security component to a leading supplier, to Toyota Corporation Management controls refer to sum total of all formal and informal arrangements designed to monitor and direct current actions of organizational participants directed at achieving organizational objectives. Control mechanisms in organizations are instrumental in motivating, monitoring, measuring, the sanctions and actions of managers and employees (Macikntosh, 1994). They include formal apparent mechanisms and informal intangible mechanisms. Formal ones are management structure, operational controls, reward systems, budgeting, standard operating rules and procedures, strategic planning system, etc. Informal mechanisms are leadership and organization culture. The control techniques and procedures are outputs of leader's control orientation and the specific organizational culture (Hopper and Mackintosh, 1993). This research in the form of a case study with grounded theory approach illustrates the culture building mechanisms and the control function of culture. The research site is a Board of Investment approved export-oriented Japanese investment managed by a Sri Lankan CEO whose culture blinding initiatives are phenomenal.

It has been vividly illustrated as to how elements of trust, self – control and voluntary control of employees ensure superior performance. The product that is produced is unique as it requires extra effort of diligence and gilt-edged precision. While maintaining these requirements, the employees are able to achieve performance targets easily. The management structure is also unique - CEO and workers, no managers are found in the hierarchy. This facilitates the CEO's direct involvement in building the culture that regulates behaviour of employees in the desired direction. It is also evident that transferability of Japanese management elements has been quite successful. In summary, the case provides a sound illustration about the importance of acculturation process and the instrumentality of organizational culture in effecting management controls.

**Key Words:** Organizational culture; Acculturation; Management Control; Mechanism; Management Structure

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