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Navigating The Hybrid Paradigm: Grounded Theory of PMS Evolution Towards Good Governance in a Telecommunication Company

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ABSTRACT

This study examines how the pandemic and the emergence of hybrid work styles have impacted Performance Measurement Systems (PMS) at a major Indonesian telecommunications company. This study employs a basic method, based on in-depth discussions with executives, to create an architecture that is divided into three parts. The study identifies three distinct phases: an initial pandemic phase marked by traditional, presence-oriented control mechanisms employing Balanced Scorecard frameworks; a reactive adjustment phase during the crisis, emphasizing digital surveillance and output-centric evaluation; and a strategic post-pandemic consolidation phase aimed at achieving a hybrid equilibrium. The final phase emphasizes the importance of operational resilience, which benefits a broad range of stakeholders and fosters trust through clear results. According to the theoretical framework, Navigating the Hybrid, the development of an effective PMS is an ongoing process of strategic adaptations, development of trust, use of technology, and enhancing accountability. Within the framework of the idea of sustainability, a company in the post-pandemic period cannot help but ensure its sustainable performance management through the integration of both customary evaluation metrics and staff satisfaction and cyber-trust. The integrated application of the Balanced Scorecard (BSC) and Objectives and Key Results (OKRs) can be especially useful in the application of WFH/FWA. This highlights the need for knowledge-intensive organizations to be flexible and strong.

1. Introduction

The COVID-19 pandemic significantly changed the way businesses worldwide operated. It marked the largest and fastest shift to working from home in history (Saurombe et al., 2022; Toscano et al., 2022; Halmen et al., 2024). Telecommunications companies had a strange problem: even though there was a huge increase in demand for digital infrastructure and services, their internal performance management and workforce systems were also being looked at (Sostero et al., 2020; Dervishaj & Neziraj, 2022; Suryanto et al., 2022). In Indonesia, telecommunications companies ensure that everyone can access their networks. They also adjust their employee management strategies to accommodate the needs of hybrid and distributed work environments (Caraiani et al., 2023; Petitta & Ghezzi, 2025). The telecommunications industry is a good example because it has the best digital infrastructure and facilities for setting up Work-From-Home (WFH) or Flexible-Work-Arrangements (FWA) compared to other industries. This is a significant aspect of making remote work possible and a leader in exploring new ways to measure performance (van der Lippe & Lippényi, 2020; Tanpipat et al., 2021).

The Performance Management Systems (PMS) have significantly changed with technological innovation that has increased visibility, yet raised the question of trust and personal-work interrelation (Kalischko & Riedl, 2021; Shutters, 2021; Tworek et al., 2023), due to some technology breakthroughs, such as GPS attendance tracking and the use of digital interfaces. This development has prompted the adoption of mixed models

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that will allow settling into independence and oversight, considering the degree of work productivity that will be associated with remote work (Radu et al., 2023). At the operational level, especially in telecommunications enterprises, this change involves relaying Key Performance Indicators (KPIs) between the parent company and its subsidiaries to maintain the overall strategic consistency and allow operational flexibility, thus making the PMS efficient to meet both managerial and regulatory demands (Law & Koh, 2023; Popa et al., 2024).

The novelty of the research is in the fact that it will be investigating the methodologies that company XYZ uses in its efforts to internalize different performance paradigms under its PMS. It has already been discussed that a mixed approach will be utilized, involving Balanced Scorecards (BSC) with the grassroots Objectives and Key Results (OKRs), which will enable the smooth flow of organizational objectives through the executive level to the employees. PMS is innovative not only in terms of financial results but also involves a value-based PMS that directly adds the interests of the environmental and community stakeholders, hence depicting the unique accountability of the telecommunications industry. This research question will fill a significant gap in the literature by aligning the findings of this study with the reality experienced by managers. It promotes a contextualized theory of PMS change which incorporates both the aspects of strategy, technology and human factors in the face of hybrid organizational designs. In the context of research questions, how can a company implement FWA into its strategy?

2. Theory

The need to shift to remote work due to the COVID-19 pandemic triggered a drastic change in the PMS as it was the physical presence that was controlled and assessed, but not concrete results (van der Lippe & Lippényi, 2020; Saurombe et al., 2022; Černikovaitė & Karazijienė, 2023; Petitta & Ghezzi, 2025). Because of this transformation, the huge hierarchical organizations, including telecommunication companies, are now required to balance the top-down strategic aspirations with the local operational flexibility (Garefalakis et al., 2025). This is achieved through the modification and broadcasting of strategic KPIs of the parent company to elastic structures at subsidiary levels. This ensures alignment and appropriateness to the local situations are achieved (Kaplan & Norton, 1996; Ertugrul & Özdarak, 2025).

PMS is crucial to balance different expectations of various stakeholders because governmental regulations and sustainability determine KPIs as compliance-oriented, for example, Corporate Social Responsibility (CSR), at the cost of immediate business performance (Law & Koh, 2023; Roustom et al., 2025). The relationship between organizational efficacy and social and political legitimacy is dynamically connected to the operations of organizations in highly regulated industries (Ertugrul & Özdarak, 2025; Santos et al., 2025; Toscano et al., 2025). PMS can be managed remotely using digital solutions, which can be compromised by excessive auditing. Active outcomes-focused evaluations and technological surveillance are crucial components that should be combined to be autonomous (van der Lippe & Lippényi, 2020; Kalischko & Riedl, 2021; Pokojski et al., 2022; Saurombe et al., 2022; Caraiani et al., 2023).

Transitional phases are considered significant to highlight why organizations should not only foster flexibility but also constant learning as an integral part of their PMS (Octaffiani & Violita, 2022; Halmen et al., 2024; Chaharlang et al., 2025; Sánchez-Gómez et al., 2025). The term of integrating Business Continuity Management Systems (BCMS) and crisis management teams into PMS architectures has been the growing trend in the name of being ready to address an imminent disruption (Dervishaj & Neziraj, 2022; Černikovaitė & Karazijienė, 2023; Law & Koh, 2023; Garefalakis et al., 2025). This emergence is consistent with the current trends in the scholarly literature regarding the concept of performance management, where resilience, flexibility, and analysis of scenarios are admitted to be the key elements of successful performance management systems within uncertainty-ridden settings (Santos et al., 2025).

Within the Balanced Scorecard framework, KPI measurement is structured around four perspectives: Financial, Customer, Internal Processes and Learning & Growth, with a balance of leading and lagging indicators for each that together link the overall strategy of the organization to operational targets (Kaplan & Norton, 1992). Research shows that non-financial KPIs are the drivers of the financial KPIs and that empirical evidence confirms that improvements in non-financial KPIs, like customer satisfaction, process cycle time, etc., are causal predictors for later improvements in financial KPIs, like return on equity, operating income, etc. (Elbanna et al., 2022). The causal logic of BSC strategy maps suggests that the internal processes are driven by the learning and growth KPIs, which in turn directly affect the customer KPIs and ultimately the financial KPIs, for example, by affecting the cash flow, sales growth, etc. (Kober & Northcott, 2021; Đurić & Đurđević, 2025). The magnitude and direction of these causal relationships between the KPIs are very context-dependent; however, especially in the public sector context, direct causal KPI

relationships to Financial KPIs are weak, while Internal Process KPIs fully mediate the pathway between learning and customer and Financial KPIs (Rahayu et al., 2023; Prenestini et al., 2024; Bassani et al., 2025).

The Objective and Key Results (OKR) framework incorporates KPIs primarily through its quantitative Key Results component, which functions as a measurable feedback mechanism requiring verifiable metrics to eliminate ambiguity and serve as concrete evidence of progress toward strategic objectives (Fantozzi et al., 2024; Rompho, 2024). In contrast to standard KPIs that tend to be fixed and separate from strategic goals, OKR include KPI-like measurement in a hierarchy of goals, with each Key Result setting a numerical target like "increase customer retention by 15%," making the qualitative Objectives more tangible into measurable performance metrics based on Goal Setting Theory (Herkenrath et al., 2023; Silva & Santos, 2023; Wowerath, 2025). The challenge in measuring KPIs within OKRs is to balance the need to create an incentive for achieving a Key Result while maintaining the framework's aspirational and innovation-focused nature without granting direct monetary rewards for the achievement of the KPIs (Lertladaluck et al., 2023; Barbala et al., 2025). By combining OKRs with Scrum and digital dashboards, the agile and hybrid work models ensure that deliverables are done in a timely manner and KPIs are tracked in a more dynamic and data-informed way, allowing middle managers to break down high-level strategy into concrete operational actions while maintaining strategic focus (Sowkasem & Kirawanich, 2021; Fernandes et al., 2025).

3. Research Method

3.1. Research paradigm and design

Grounded Theory has to have a deliberate philosophical tie with any of three Grounded Theory variations: Glaserian, Straussian, and Constructivist, and in choosing between these three, epistemological and procedural implications are widely different (Akkaya, 2023). For example, researchers using a Constructivist Grounded Theory approach explicitly support a relativist ontological standpoint and a subjectivist epistemological stance, and focus on the co-construction of meaning between the participant and the researcher as it is negotiated through reflexive memoing and iterative coding (Charmaz, 2017; Field-Springer, 2022). A Straussian approach, on the other hand, uses specific coding strategies such as open, axial, and selective coding to tie categories together in a systematic approach, which can be problematic as it may "force" the data into prefigured frameworks over deriving theory from it naturally (Seidel & Urquhart, 2013; Woods et al., 2016). On the other hand, the Glaserian school rejects the idea of axial coding because it implies that a researcher introduces some sort of interference into the process, and believe that the main category should be formulated inductively rather than deductively, with no undue interference from the researcher (Hallberg, 2006; Niasse, 2023). However, whichever variant is used, the researcher must be scrupulous in documenting the analytic decisions in detail with audit trails and keep comprehensive memos of the changes in theoretical understandings during the process for greater methodological transparency and trustworthiness (Bowen, 2009).

The grounded theory methodology operationalizes cycles of data collection and analysis in an iterative manner, with data collection decisions made based on theoretical sampling, which involves making sampling decisions in line with the need to saturate categories as the theory emerged, instead of a priori demographic quotas (Underhill & Gist-Mackey, 2022; Ali et al., 2024). The coding process starts with line-by-line coding and moves towards focused or selective coding, where the constant comparative method is applied to enhance categories and to find relationships between concepts (Hoare et al., 2012; Bücker, 2020). The abductive approach also enhances analytical creativity as it allows researchers to alternate between empirical data and hypotheses regarding the theoretical explanations of their findings: between induction and deduction (Kelle, 2005; Reichertz, 2009). The methodology ends with identifying a core category that explains the maximum variation in the data, with theoretical memos that show saturation and the explanatory power, and also with an awareness that there are still some problems that exist in the data, such as inconsistent reporting and philosophical ambiguity, which need to be clearly articulated with a statement of the methodological approach adopted (Manuj & Pohlen, 2012; Chun Tie et al., 2019; Johnson, 2026).

3.2. Selection of participants and data collection

Our sampling plan was well designed to determine people with a wealth of knowledge who can provide useful information on PMS. We interviewed the most influential people required to lay down the rules regarding the assessment of the work of the staff members, along with the policies concerning the WFH/FWA.

1. Vice President (VP) Manage Service & Operation
2. Vice President (VP) Strategic
3. Head of Strategic Planning
4. HRD Manager

To determine the impact of WFH/FWA on the development of key performance indicators, strategies used in the formation of targets, progress evaluation, and outcome assessment, we used semi-structured interviews to examine the issue. The interviews were carefully documented, and this gave a very large manuscript of single-spaced text of 90 pages, which is now available to study.

3.3. Data analysis

The art of continuous comparative analysis became the dominant style of analysis. This encompassed:

1. Initial Coding: Rigorous line-by-line coding of transcriptions intended to break data down into discrete events (e.g., "WFH/FWA policy, digital surveillance").
2. Focused Coding: The attempt at determining the most meaningful and the most common pre-established first codes to generalize the information (e.g., "transition to output-oriented assessment, strategic adaptability, stakeholder conflict").
3. Theoretical Coding: How often named codes are complexified into ideas that form a concept of theology. It was through the strenuous inspection with reinforcement by the tiring pages that the primary type and the steps thereof were identified.

This procedure of analysis proceeded until theoretical saturation had been obtained, and then no further data could be introduced to obtain further properties of the central categories.

3.4. Ethical considerations

Because of this, all people engaged in the interview procedure were requested to provide informed consent. Proofs of privacy and personal space were kept by images that are not clear enough. The details were stored in a place that only approved persons could access.

4. Finding

This is evidenced by the discussion of multiple in-depth interviews with top executive management in the telecommunications firm, which demonstrates a dynamic and iterative nature of changing the PMS of the organization as a direct consequence of the COVID-19 pandemic and as a result of the switch to WFH/FWA policies. The main category is Navigating the Hybrid Equilibrium and was obtained with the help of open, axial, and selective coding. This category explains how the organization managed to align operational continuity, strategic objectives, and employee flexibility in three different temporal structures: Pre-Pandemic Structured Control, Pandemic Reactive Adaptation, and Post-Pandemic Strategic Integration.

4.1 Pre-Pandemic: Presence and balanced scorecard structure control.

Until the COVID-19 pandemic, the main mechanism of control in the context of PMS was a system of monitoring, which depended on the presence and a hierarchical distribution of BSC between the Holding Group and the annual business strategy of the organizations, Company Work Plan, and Budget (CWPB).

"KPI is top-down from the CWPB… cascaded down to the smallest unit." (Head of Strategic Planning)

It was possible to determine the level of productivity of an employee through office attendance and hours worked, as shown below:

"Attendance is measured by application, how long someone works… Well, who knows how long someone works, right?" (Head of Strategic Planning)

This theoretical framework implies that a compliance-driven PMS aimed at making profits might not be interested in the flexibility of the staff and their overall health.

4.2 Pandemic: Response adaptation and organizational realignment.

The lockdown actions that were implemented abruptly in 2020 brought many issues and stimulated the growth of digital technologies. This clarified the fact that we should redefine performance appraisal.

4.2.1. Revision of targets and strategy

Growth objectives were scaled back to prioritize continuity:

"During Covid, it was lowered, the target… the strategy will change." (Head of Strategic Planning)

4.2.2. Flexible Work Arrangement (FWA) or Work-From-Home (WFH)

Remote work became obligatory for personnel deemed non-essential, with policies varying according to role:

"Decision takers must be present… but for managers, 50% WFH was possible." (VP Manage Service & Operation)

4.2.3. Shift to output-based metrics

Managers stressed the importance of deliverables over the number of hours worked:

"The important thing is his work done… the important thing is the output." (Head of Strategic Planning)

4.2.4. Digital monitoring and trust

A GPS-enabled app kept track of attendance and task progress, and management stressed the importance of trust:

"We record our attendance on our cell phones… they have to write down what their work is for the day." (HRD Manager)

"Oh no, it doesn't matter to us where he is. For us, the important thing is that he gets the job done." (Head of Strategic Planning)

This example illustrates the management practices inherent in Contingency Theory. These practices were altered in response to external issues, which highlights the distinction between digital surveillance and trust in management.

4.3 Post-Pandemic: Strategic integration and hybrid equilibrium

The organization made hybrid work a key strategic priority as restrictions were lifted.

4.3.1. Business Continuity Management System (BCMS)

The information gained from the pandemic was carefully documented to enhance preparedness for potential future crises:

"*We have a policy called BCMS… It's been expanded now. This includes pandemics, which weren't previously covered*." (VP Strategic)

4.3.2. Hybrid PMS design

The goal of the design project was to find a middle ground between the strictness of the BSC and the flexibility of the OKR:

"*The balanced scorecard is too rigid… we are looking for the approach in the middle*." (VP Strategic)

"*Therefore, OKRs are actually about performance, to find objectives and also change people's behavior*." (Head of Strategic Planning)

"*When implementing OKR, it turns out that the bottom-up factor is crucial*." (VP Strategic)

4.3.3. Digital transparency and employee autonomy

Employees were given the ability to keep track of their own performance metrics:

"*With the application, people can know their mark without feedback*." (HRD Manager)

4.3.4. Multi-Stakeholder Value

Performance metrics were broadened to encompass more than just financial profit, incorporating elements such as employee well-being and public service:

"The company has adopted digital behavior now… Not everyone has to go to the office. If it can be done remotely, just do it remotely. And those who work are also happy. If they're at home, they can still see their children." (Head of Strategic Planning)

"So, in our case, the KPIs refer to parent company, ..., for the development of Micro, Small, and Medium Enterprises (MSME), that exists." (Head of Strategic Planning)

"They call it the CDC (Community Development Centre). So, for example, providing ambulance assistance." (Head of Strategic Planning)

5. Discussion and conclusion

This study outlines the "Navigating the Hybrid Equilibrium" framework to examine the evolution of PMS within a telecommunications provider following the COVID-19 pandemic. The framework defines adaptation as a process of strategic realignment, which involves combining a top-down governance system with operational flexibility in a multi-stakeholder scenario (Sánchez-Gómez et al., 2025; Santos et al., 2025). The solution behind this balance is the emergence of an Output-Centric Accountability Framework. It is a major shift in the attendance tracking to outcome metrics (Mabaso & Manuel, 2024). This change was not a planned part of the strategic plan; on the contrary, it came as a consequence of the needs determined by a crisis situation and was consolidated, thus adding to pre-pandemic theories and demonstrating the usefulness of application in difficult situations (Dervishaj & Neziraj, 2022; Saurombe et al., 2022; Tworek et al., 2023; Caraiani et al., 2023; Law & Koh, 2023; Sánchez-Gómez et al., 2025).

As we have analyzed, this framework is operationalized in a way that has three interrelationships:

1. Strategic Cascading with Local Autonomy: The PMS has been adapted to exist as a hybrid system that skillfully balances the best-down strategic alignment that BSC proposes as dictated by the parent company with the flexibility and participative qualities of OKR. KPI was developed by mutual agreement between employees and their managers, in which the performance indicators are used to ensure that the goals are attainable and reasonable (Ertugrul & Özdarak, 2025; Lim & Kim, 2025). This flexible model has allowed this organization to retain some kind of strategic coherence on the top levels, whilst simultaneously empowering single units to tailor their goals in accordance with the local factors and the dynamism of remote workplaces (Radu et al., 2023; Salcedo et al., 2024; Toscano et al., 2025; Petitta & Ghezzi, 2025).

2. The End of Output-Centric: With the abandonment of physical control, the world is facing a massive paradigm shift whereby the focus on input-based measures (including hours of attendance) is replaced by

assessing employees on the basis of tangible outputs (Tanpipat et al., 2021; Pokojski et al., 2022; Chaharlang et al., 2025). The key factor is the completion of obligations, and it summarizes this metamorphosis of a culture (Wu & Kao, 2022; Salcedo et al., 2024; Sánchez-Gómez et al., 2025). This is consistent with the academic research on the significance of outcome evaluations in distance environments (Capone et al., 2024; Halmen et al., 2024) and comparable to the focus on its reliance on the primary paradigm shift in management, though (Caraiani et al., 2023).

3. Online Enabling Powered by trust: Technological infrastructure (e.g., a GPS-based app of attendance monitoring, online collaboration systems) provided the necessary basis of remote monitoring and responsibility (Toscano et al., 2022). Nevertheless, the records show that these tools were not used to monitor extensively, but were used to provide greater autonomy to individuals (Wieser & Abraham, 2024). It was only possible when the leaders had a strong base of trust, which they had developed with their respective groups (Octaffiani & Violita, 2022; Tworek et al., 2023). This discussion underlines a major issue associated with agency theory, according to which increased monitoring is a crucial way of reducing information asymmetry (Lim & Kim, 2025). On the other hand, it actually supports the self-determination theory, implying that the situation encouraging trust and autonomy adds to the intrinsic drive and output during remote work (Capone et al., 2024).

The triplex evolution of the PMS to the grounded theory is presented in Table 1. Pre-Pandemic Structured Control stage was defined by the necessity to have a physical presence, hierarchical leadership, and input-oriented measures, in this case, hours worked, which were focused on compliance and financial rewards (Law & Koh, 2023; Toscano et al., 2022). In the stage of Pandemic Reactive Adaptation, there was a rapid shift to the use of digital monitoring tools and output-based performance measures, driven by the need to maintain operational continuity during remote work, and the problem of trust and digital proficiency became even more prominent (Wong et al., 2021; Pokojski et al., 2022; Caraiani et al., 2023). Finally, a hybrid PMS, which combines BSC and OKR models, has been essentialized during the Post-Pandemic Strategic Integration stage, with hybrid work being the key aspect of the model and metrics being extended to multi-stakeholder value, including employee welfare, and emphasizing agility, transparency, and inclusivity (Černikovaitė & Karazijienė, 2023; Popa et al., 2024; Mabaso & Manuel, 2024; Petitta & Ghezzi, 2025; Sánchez-Gómez et al., 2025). This process demonstrates how the organization has transformed a tight, regulations-intensive system into a more adaptive, outcomes-driven paradigm that will be able to sustain output in an unstable work setting.

Table 1. Evolution of PMS

Characteristic	Pre-Pandemic Structured Control	Pandemic Reactive Adaptation	Post-Pandemic Strategic Integration
PMS Governance	Presence-based monitoring	Digital monitoring via application	Hybrid PMS design (BSC & OKR)
Target & Strategy	Top-down KPI from CWPB	Revised targets prioritizing continuity	Business Continuity Management System
Work Arrangement	Presence-based, office attendance	Flexible Work Arrangement (FWA)	Hybrid work as strategic imperative
Performance Metrics	Input-centric (hours worked)	Output-based metrics (deliverables)	Multi-stakeholder value (employee welfare)
Key Focus	Compliance, financial motivation	Digital advancement, trust	Agility, transparency, inclusiveness

Practical and theoretical implications: Going through the hybrid equilibrium. The grounded theory defines a cycle of three levels of adaptation:

1. **Structured Control** - This is a stringent, time-oriented method of presence-based surveillance within the boundaries of the BSC.
2. **Reactive Adaptation** - Reflects an approach compelled by extreme conditions, known to possess the electronic tracking feature and re-modeled KPI.
3. **Strategic Integration** - A sustainable hybrid PMS which is a combination of a synthesis of BSC and OKR and thereby, embodies a combination of agility, transparency, and actively participate to stakeholders.

This cycle, named Navigating the Hybrid Equilibrium, explains how the organization has evolved to an input-based oversight model to become robust, output-based, digitally empowered PMS based on settling the reconciliation of control/trust, financial/social importance, and objectivity/managerial discretion as shown in Figure 1.

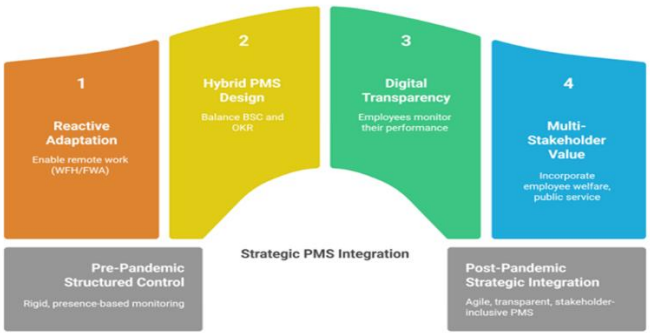

Figure 1. Navigating the Hybrid Equilibrium
Source: constructed by the author

The article Navigating the Hybrid Equilibrium describes that the establishment of PMS in reaction to WFH/FWA is a dramatic change in strategy and culture. It also says that performance evaluation structures can not be taken as rigid tools and instead they should be considered as structures that can be changed and varied. These systems should keep on enhancing, and it is also important to think of the effects that they have on the environment, business objectives, technology and interpersonal relationships. As important to the success of this new PMS is not the new ideas that shake things up as much as it is the big change in how managers think about trust, performance reviews and being a good leader in a digital world.

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