

# **Goalset: A Contingency Model of Organizational Goal Setting**

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*Although organizational goals have been the subject of many articles, books, and research efforts over the years, the management field still does not have a comprehensive conceptual model of the organizational goal setting process. This paper presents such a model (GOALSET) and discusses its application to organizational analysis. Three propositions are stated and areas for future research are indicated.*

## **INTRODUCTION**

If the current literature can be taken as an indicator, it would appear that the topic of organizational goals is much like the famous statement attributed to Mark Twain concerning the weather: Everybody talks about it, but nobody does anything about it. For years, writers have emphasized the importance of identifying and/or establishing organizational goals as a basis for planning, strategy formulation, and organizational analysis without enlightening their readers as to the how and what. A number of authors (e.g., Granger, 1964; Gross, 1968, 1969; Hall, 1975; Morasky, 1977) have independently come to the conclusion that organizational goals and goal structures are often taken for granted by both practitioners and academics who make the erroneous assumption that everyone knows what is meant by the term “organizational goals.”

Two factors are seen as being major causes of this state of affairs. First, there is a definitional and usage problem which has clouded the discussion of organizational goals for years and diverted a great deal of effort and attention to little more than philosophical semantic debates. Second, while there has been a great deal of research on how individual goals are developed and used for personal motivation (Lock & Latham, 2002, 2009; Ordóñez, *et al.* 2009), there has been a general lack of any recent presentations of conceptual models which have been specifically developed for use in examining the very fundamental area of goal formulation at the organizational level.

Based on this author’s review of the recent literature, undertaking research on organizational goal setting evidently has become *passé* in favor of more interesting management topics such as narcissism (Grijalva & Harms, 2014), climate change (Howard-Grenville, *et al.*, 2014), and even sexting (Mainiero & Jones, 2013). Because of this apparent lack of recent interest in organizational goal setting, the present analysis synthesizes a conceptual contingency model of organizational goal setting from the more historic sources to describe the goal setting process. This model is believed to be both comprehensive and flexible enough to be appropriate for use in analyzing a wide variety of organizational goal setting processes across a myriad of organizational types.

## DEFINITIONS AND USAGE OF TERMS

Well over fifty years ago in his insightful analysis of what he referred to as “the management theory jungle,” Koontz (1961, p. 182) argued that “the variety of approaches to management theory has led to a kind of confused and destructive jungle warfare” which has done little to aid in the advancement of the field. Chief among the various causes for the conflict and confusion in which he decried were semantic problems associated with the meaning of key words and the unwillingness of management theorists to try to understand each other. Koontz concluded his discourse by calling for: (1) establishment of a generally accepted definition of the field of management which could serve as a basis for subsequent research; (2) the integration of management and other disciplines; (3) the clarification of management semantics; and (4) an increase in the willingness of management theorists to try to distill and test the fundamental principles of the field.

Apparently Koontz’s call for synthesis and integration has had little, if any, effect on the field of management especially with regard to the need to clarify its semantics. For example, there is considerably less than unanimous agreement on how the terms “goals,” “objectives,” and “purposes” should be defined. Although Etzioni’s (1964, p. 6) definition of goals as “desired state[s] of affairs which the organization attempts to realize” has been perhaps the most frequently quoted or paraphrased over the years, it has not achieved the status of an axiom. Thus, other writers have argued that goals are “value promises” (Simon, 1964, p.3), “long range purposes” (Blankenship, 1977, p.8), or “imagined states of affairs” (Thompson, 1967, p. 127).

Not only is there a lack of consensus on how the concepts of goals, objective, and purposes should be defined, there is also a major schism in how these terms should be employed. This has led one group (e.g., Ackoff, 1970; Thierauf, Klekamp, & Geeding, 1977; Vancil, 1976) to claim that these three terms are separate and distinct, while another (e.g., Christensen, Andrews, & Bowers, 1978; Hill, 1969; Pfeffer & Salancik, 1978; Price, 1968; Richards, 1978) holds that they may be used interchangeably, and still a third (e.g., Cyert & March, 1963; Katz & Kahn, 1978; Koontz & O’Dennell, 1976; Steers, 1977) finds that only the terms “goals” and “objectives” are synonymous.

There is also a great deal of flux in the field as evidenced by the flip-flops which even the same authors have taken in different editions of their texts. For example, Thompson & Strickland referred to goals as “near-term organizational performance targets” in 1978 (p.15); but in their 2014 edition, goals are not even mentioned and objectives are now defined as “management’s aspirations for company performance in light of the industry’s prevailing economic and competitive conditions and the company’s internal capabilities” (Thompson, *et al.*, 2014, p. 27). These and other similar situations caused Wortman (1977, p. 3) to conclude long ago that the “terminology in the business policy field is in a shambles.” There is no clear indication that the situation is any better today.

This inability to achieve consensus on even the basic definitions and usages of the terms which are central to any discussion of organizational goals has created many problems for those interested in doing research in the area of organizational goals. In addition, the “intellectual debate” which has taken place has generally done little more than divert attention from more substantive areas of research, retard the development of comparative organizational analyses, and caused researchers to find other areas to investigate.

## PREVIOUS RESEARCH

Although a myriad of works have dealt with the subject of organizational goals in one way or another, most of these have done so only in a very superficial manner. At the same time, only a few researchers have ever attempted to discuss the largely ignored area of goal formulation in any detail. As a result of this deficiency, the theoretical literature which has appeared on organizational goals and goal setting has failed to provide a comprehensive conceptual model for the study of this important topic. Consequently, little progress has been made since Hill (1969, p. 198) observed that “no universally accepted theory has evolved which explains the process of [organizational] goal formulation.”

Among the more frequently cited works on organizational goals have been the reports of Thompson and McEwen (1958), Cyert and March (1963), Simon (1964), Hill (1969), Thompson (1967), and Perrow (1961, 1968, 1970). While a detailed critique of these works is beyond the scope of this short paper (see Carper (1979) and Hall (1975) for a more thorough analysis of these and other organizational goal studies), it is instructive to at least briefly consider some of their major problems. For example, Thompson and McEwen (1958) in their discussion of goal setting as a process of organizational-environmental interaction, never really deal with how a particular goal is established or what specific aspects of the external environment are relevant for a given goal. Thus, the reader is told that an organization may set its goals through bargaining, cooptation, or coalescing with the external environment, but is not informed as to how these processes operate. Left unanswered, therefore, are such questions as: Who exactly is involved in the goal setting process? How are relevant environmental forces identified? How is the relative importance of each of these forces evaluated once they are identified? The model is also incomplete in that it does not consider the roles of the internal environment of the organization, as well as the personal characteristics, aspirations, desires, and biases of the organizational goal setters. In essence, the same or similar problems found in the Thompson and McEwen analysis, with regard to its lack of detail and comprehensiveness, also can be found in Cyert and March's (1963) bargaining model, Simon's (1964) problem solving model, and the dominant coalition model based upon the collective works of such writers as Thompson (1967), Hill (1969), and Perrow (1970).

Using the dominant coalition model as a foundation, several other authors (e.g., Duncan, 1976; MacMillan, 1973, 1978; Mintzerg, 1979; Quinn, 1977; Richards, 1978; Saunders, 1975) have described the formulation of organizational goals and strategy as a political process. These analysts have basically argued that the organization is in reality a political arena in which various internal and external actors (i.e., stakeholders) attempt to influence the goals of the organization either individually or through the formation of coalitions with each other. The amount of influence which any of the individuals or coalitions is able to exert at the given point in time is viewed as being dependent upon his, her, or its intraorganizational power at that moment. According to Mintzberg (1979, pp. 64-65), "organizational goals . . . are the results of the play of power." Perrow (1963, p. 114) also has observed this relationship between an organization's goals and its power distributions and has concluded that "the power structure will generally dictate the operative goals of the organization."

Despite this emphasis on what can be termed the power or political approach to organizational goal setting, virtually nothing has been done to develop a testable conceptual model of the process. In fact, very little empirical research on organizational goals and organizational goal setting processes has been conducted to date regardless of the conceptual framework used. Even with contemporary web based search tools such as Google, the results are primarily in terms of vague platitudes about the desirability of setting organizational goals as part of the strategy process or reports on goal setting as it relates to individual job performance and motivation. Neither of which is helpful in terms of the current discussion.

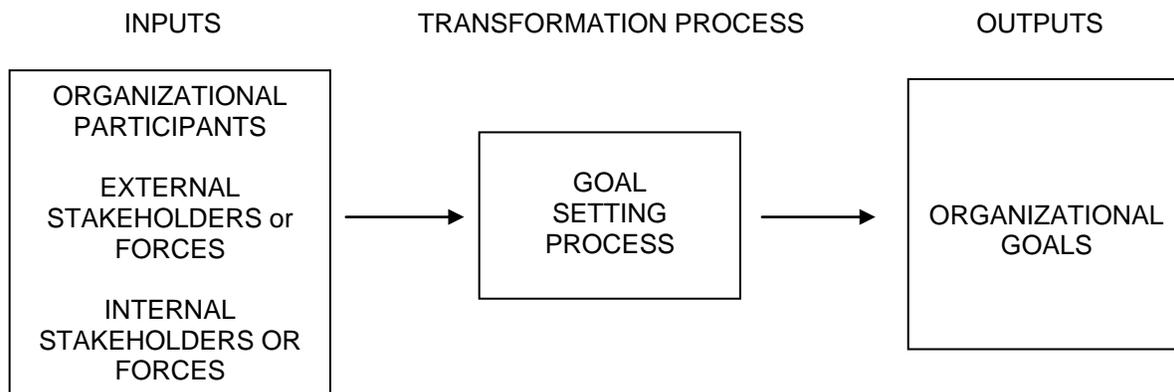
## **THE PROPOSED CONTINGENCY MODEL**

Given this lacuna of recent efforts aimed at describing the organizational goal setting process, the model presented below was developed by combining various aspects of systems theory, expectancy theory, and contingency theory in order to provide a comprehensive conceptual representation of the organizational goal setting process found in diverse types of organizations experiencing dynamic internal and external environments. Although still in a very early stage of development and offered here as only one possible explanation of the overall process, this contingency model is viewed as offering a realistic conceptualization of organizational goal setting.

The overall format of the proposed organizational goal setting model (GOALSET) is basically a systems schematic containing three major components (see Figure 1 below). First, there are the inputs into the goal setting process. These inputs relate to the organizational actors who directly participate in the goal setting process and the external and/or internal environmental stakeholders and forces that may influence the process through their effects upon the participants. Second, the goal setting process

represents the internal organizational transformation activity whereby the inputs are changed into outputs. Traditionally, this process has only been represented as a “black box” model without ever trying to explain what goes on within the black box. GOALSET is presented here as the description of the transformation process by which inputs are ultimately changed into outputs. Finally, there are the organizational goals or outputs of the system which are used by the organization to structure and guide its various activities as it seeks to achieve its mission by means of its strategy.

**FIGURE 1**  
**SIMPLIFIED SYSTEMS MODEL FOR ORGANIZATIONAL GOAL SETTING**  
 (GOALSET)



In order to describe the goal setting process contained in GOALSET more clearly, it is helpful to use a mathematical format which is based upon six major assumptions. Briefly, it is assumed that: (1) the organizational participants in the goal setting process can be identified; (2) these participants can individually identify the various major personal and environmental forces which *might* influence them in their goal setting deliberations; (3) these participants can individually assign probabilities to these forces which reflect the perceived likelihood that any given force *will* influence them in establishing the organizational goals; (4) these participants can individually assess the relative importance of each of the identified forces for any given goal alternative; (5) the relative influence or power of each of the participants in the goal setting process can be established for each of the goal alternatives under consideration; and (6) the goal setting process can be modeled by means of a general linear model (Fennessey, 1968). Perhaps the most critical superordinate assumption of GOALSET is that the individuals within the process act rationally with regard to goal setting. Without rationality, the only explanation for the organizational goal setting process becomes chaos theory in which nothing is predictable and thus this entire analysis is moot.

If the reader will accept, for the sake of the argument, these assumptions without a lengthy debate as to their relative merits and/or operationalizability, the goal setting process conceptualized in the GOALSET model can be described as follows. For each possible goal alternative for a given organization, each participant individually identifies various elements in the internal and external environments which he or she perceives as being a potentially relevant source of influence in the goal setting process for that particular goal. In addition, the participant also would identify various personal factors which he or she again perceives as being possible sources of influence in his or her evaluation of the specific goal statement in question. These potential personal influences might include such factors as personal biases, aspirations, or moral and ethical codes.

Next, a probability estimate is assigned to each element of possible influence by the participant indicating his or her subjective perception of the likelihood of that element exerting an influence on his or her behavior with regard to the given goal alternative. The perceived relative importance of each element

identified by the participant *vis-à-vis* all other elements for each goal under consideration could then be determined. Finally, the personal goal evaluation of each participant for each goal could be calculated by adding the numerical values previously obtained for each type of potential influence.

Based upon the above, the following proposition can now be stated:

*Proposition 1: The personal goal evaluation of any given organizational participant for any particular goal alternative is a monotonically increasing function of the algebraic sum of the products of the perceived probabilities of all identified potential sources of influence and the perceived relative importance of those sources.*

Symbolically this becomes:

$$PGE_{ij} = \sum_{e=0}^n PEF_e I_e + \sum_{o=0}^n PIF_o I_o + \sum_{p=0}^n PPF_p I_p \quad (1)$$

- where:
- $PGE_{ij}$  = The personal goal evaluation (PGE) of each organizational participant (i) for each goal alternative (j).
  - $PEF_e$  = The probability (P) that a given external environmental stakeholder or force ( $EF_e$ ) identified by organizational participant (i) as being relevant for goal alternative (j) might actually exert an influence on his or her goal setting behavior.
  - $PIF_o$  = The probability (P) that a given internal environmental stakeholder or force ( $IF_o$ ) identified by organizational participant (i) as being relevant for goal alternative (j) might actually exert an influence on his or her goal setting behavior.
  - $PPF_p$  = The probability (P) that a given personal force ( $PF_p$ ) identified by organizational participant (i) for goal alternative (j) might actually exert an influence on his or her goal setting behavior.
  - $I_e$  = The perceived importance ( $I_e$ ) of a given stakeholder or external environmental force ( $EF_e$ ) for organizational participant (i) in terms of goal (j).
  - $I_o$  = The perceived importance ( $I_o$ ) of a given internal stakeholder or environmental force ( $IF_o$ ) for organizational participant (i) in terms of goal (j).
  - $I_p$  = The perceived importance ( $I_p$ ) of a given personal force ( $PF_p$ ) for organizational participant (i) in terms of goal (j).
  - $i$  = A given organizational participant in the goal setting process, where (i) can range from 1 to n.
  - $j$  = A given goal alternative which is under consideration by the organization, where (j) can range from 1 to n.
  - $e$  = A given external environmental stakeholder or force which might influence a particular organizational participant on a given goal alternative, where (e) can range from 0 to n.
  - $o$  = A given internal environmental stakeholder or force which might influence a particular organizational participant on a given goal alternative, where (o) can range from 0 to n.
  - $p$  = A given personal force which might influence a particular organizational participant on a given goal alternative, where (p) can range from 0 to n.

Once the PGE is determined for each organizational participant on each goal, a similar process can be used to obtain an organizational goal evaluation (OGE) for any particular goal alternative. In order to allow for differences in the amount of power or influence that any given individual participant might be able to exert on the overall goal setting process *vis-à-vis* a particular goal alternative, each PGE would be multiplied by a factor (i.e., probability) representing that participant's relative influence in the process to

produce a weighted personal goal evaluation. These weighted PGEs would then be summed across all participants for each goal alternative to obtain an OGE for the organization as a whole on each goal. The organizational goal evaluations would finally be rank ordered according to their OGE scores and those goals with the highest scores would be selected as the goals of the focal organization. In addition, the goal hierarchy created by the OGE rankings could be used by the organization as a means of establishing goal priorities and an overall goal structure.

Two additional propositions can now be stated based upon the preceding discussion of the OGE phase of the goal setting process:

*Proposition 2: The organizational goal evaluation (OGE) of any given goal alternative is a monotonically increasing function of the algebraic sum of the products of the personal goal evaluation (PGE) and the relative power weighting of each participant in the goal setting process for the particular goal.*

*Proposition 3: Organizations select their goals and goal structures based upon a ranking of the organizational goal evaluations (OGEs) of each goal alternative.*

The OGE process can be symbolically represented as:

$$OGR_j = \sum_{i=1}^n PGE_{ij} (w_{ij}) \quad (2)$$

where  $OGE_j$  = The organizational goal evaluation of the organization as a whole for goal alternative (j).  
 $PGE_{ij}$  = As above.  
 $w_{ij}$  = The relative power or influence which organizational participant (i) is able to personally exert in the goal setting process with regard to goal alternative (j).

## DISCUSSION

The GOALSET model that has been described above is intended as a purely theoretical approach to the analysis of organizational goal setting in much the same way as were Dulany's (1961, 1964) discussions of behavioral intentions, Fishbein's (1966) analyses of attitude formation, or Broom's (1964) initial descriptions of expectancy theory. Since the model is still being developed, it has been presented here in order to generate discussion which will hopefully lead to various refinements and ultimately a better model. Because of this, no formal attempt has been made to operationalize either the model or any of its component parts. Obviously issues such as how to identify and/or measure the organizational participants, the perceived importance of the various influential forces, the perceived probabilities of those forces, or the relative power of the participants *vis-à-vis* a given goal would have to be dealt with before any actual application of GOALSET could take place.

Furthermore, in its current form, GOALSET is meant to provide a descriptive, rather than a normative, model of the organizational goal setting process. GOALSET thus represents only one possible theoretical explanation of how actual organizations accomplish their goal setting and does not address the issue of how these organizations should establish their goals and goal structures.

GOALSET has been labeled as a contingency model of organizational goal setting behavior primarily because of its inherent flexibility and adaptability to a virtually infinite number of organizational forms. Theoretically at least, this would allow the model to be used to analyze such diverse types of organizations as profit and nonprofit, public and private, or product and service, to mention only a few examples.

The flexibility of GOALSET is also evident from the fact that it can handle any number of goal alternatives, organizational participants, identified internal and external environmental stakeholders or forces, or personal characteristics of the participants which might influence their goal setting behaviors. In addition, GOALSET takes into consideration the relative power positions of each participant in the process with regard to each goal alternative, thus acknowledging the fact that the amount of influence any given participant can bring to bear on a particular goal is usually contingent upon the specific goal under consideration and their relative power position within the organization. Finally, the relevant forces identified by any given participant are in no way binding upon the other participants, or upon that same individual at a different point in time, or upon a different goal alternative.

## CONCLUSIONS

Although many basic problems remain to be solved, the GOALSET model represents an attempt to provide a dynamic and realistic conceptualization of how actual organizations establish their goals and goal structures. If GOALSET can be shown to be of value in analyzing the organizational goal setting process, then future efforts should be directed at operationalizing the constructs and providing a normative model which could be used by organizations to develop better goals and goal structures. Regardless of the ultimate utility of GOALSET, it is hoped that the discussions and propositions presented here will stimulate others to once again examine organizational goals and the process by which they are established.

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