

# Hierarchical Position and Perceptions of Governance and Performance in Selected State-Owned Enterprises in Sierra Leone

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## Abstract

This study investigated perceptual variations in corporate governance practices and firm performance across various personnel levels in SOEs in Sierra Leone. The study used a descriptive cross-sectional case study survey design for four selected SOEs operating in the financial and utility sectors. It used quantitative methods. Numerical information was collected from key informants in the form of a questionnaire. A total of 144 questionnaires were successfully completed and retrieved from the respondents categorized as top, middle, and lower-level personnel. Primary data were collected using structured, self-administered questionnaires with closed-ended questions. A total of 66 questions were generated to assess perceptions of governance and performance. A five-point Likert scale was used, and the scores in the questionnaires were analyzed in SPSS and Excel programs. Both descriptive (mean and standard deviation) and inferential (a one-way ANOVA and Chi-Square) statistical analyses were conducted. The study found perceptual variances regarding governance and performance dimensions across all personnel position groups examined. This observation was proved by both the descriptive (mean = 3.4 and standard deviation = 0.5), as well as the inferential (Anova  $p < 0.001$  and Chi-square  $P < 0.001$ ) statistical analyses. These perceptual differences and relationships guide top-level personnel in organizations to steer organizational governance and performance more successfully.

**Keywords:** State-Owned Enterprises, Position Groups, Perception, Governance, Performance, and Sierra Leone.

## Introduction

Corporate governance is the system of rules, practices, and processes used to direct and control a company by balancing the interests of a company's stakeholders, while firm performance measures the organization's overall financial and operational success over a given period (Bocean and Barbu, 2007). The relationship between effective corporate governance and firm performance is one of the most heavily studied topics in corporate finance and business management.

However, a body of study examining perceptual variances in organizational governance and firm performance across different levels of personnel (Oncu et al, 2024; Anand and Bhattacharjee, 2026; Fernando et al, 2021; Quadros et al, 2015; Shaikh and Nawar, 2018; Hoshino, 2010) provides evidence that in the real-world situation there is no integrative perspective (perception) of organizational governance and performance rather they are characterized by differentiation. This paper describes research focusing on how organizational hierarchy and member roles vary perceptions of organizational governance and performance. Helms and Stern (2001) offer insight into the origins of perceptual disparities when discussing perceptions on organizational culture across hierarchy of employees. The analogy of their findings suggest that personal factors influence employees' perceptions, as individuals draw upon their professional and personal backgrounds to interpret organizational parameters such as governance and performance. Also, Festinger (1954) argued that individuals tend to align their opinions with those who share similar group beliefs. Moreover, Ashforth and Mael, (1989) argued that people with comparable view-points are more likely to be of same group, which is why they are more similar in their beliefs about organizational issues within groups than between groups. As a result, differences in the perception (opinion) of corporate governance and firm performance arise between the groups.

Personal attributes such as hierarchical position in the organization likely influence perception such that top-level personnel, for instance, may perceive organization policies, governance practices, and firm performance differently from middle or lower-level personnel due to their access to unique information and resources, and their distinct daily experiences (Kwasniewska and Necka, 2004). In similar vein, Macky et al (2008) argued that employee generational cohorts, having been socialized under comparable conditions, may potentially influence their perceptions of organizational issues.

The idea that personnel experience organizational issues differently is not new, researchers remained scanty on perceptual differences that exist between hierarchies of personnel in organizations. Many studies that have demonstrated differences in personnel's perceptions (opinions) of organizational issues have tended to focus solely on demographic aspects, policies, and cultural aspects of the organization than on hierarchical position or groups (Chen et al, 2008; Dunger, 2025; Wang et al, 2020; Wokoma and Adias, 2025).

Studies comparing personnel levels (positions or hierarchies) in organizations are very rare. Thus, findings of this study hold substantial significance for research and practice because they provide robust empirical foundation upon which future research can build, provide crucial insights for companies to tailor management approaches to different personnel levels, and inform strategic decision making and guide HR practices.

The rest of this paper is organized as follows: section two (2) presents the problem statement. Section three (3) presents the research objectives, questions, and hypotheses. Section four (4) discusses the literature review on theoretical and conceptual frameworks, and previous empirical studies on the topic. Section five (5) presents the research methods adopted for this study. Section six (6) presents the results of the investigation. Section

seven (7) provides an analysis and discussion of the paper. Finally, section eight (8) provides a conclusion and recommendations.

## **Problem Statement**

Organizations have misalignment in goals due to perceptual differences of organizational practices and achievements between various levels (roles) of personnel in an organization. This perceptual distance or information asymmetry leads to broken trust, reduced personnel engagement, wasted resources, and overall productivity (Wokoma et al, 2025; Erena et al, 2022; Bui and Krajcsak, 2024).

In State-Owned Enterprises (SOEs) globally, there is misalignment of organizational goals due to perceptual differences of organizational mandate, practices, and achievements that leads to poor organizational performance. In SOEs in Sierra Leone, perceptual misalignment occurs when key stakeholders (such as politicians, boards, management, and the public) harbor conflicting views on an enterprise's mandate, governance, and performance. SOEs in Sierra Leone is saddled with friction between political directives and market-driven commercial goals that hampers operational efficiency across enterprises. The misalignment stifles growth, foster inefficiency and undermine institutional accountability. The core problems of misalignment include divergent objective of stakeholders, public distrust, and resource misallocation (Radic et al, 2021; IMF, 2025). These problems have caused strategic paralysis because of clash between managers' commercial and politicians' directives, compromised decision-making because unrealistic government demands and political interference, and erosion of capacity because oversight failures and low public trust (IMF, 2025; ZIF, 2026).

Studying perceptual variations across different personnel levels in the Sierra Leonean SOEs is crucial because these organizations carry dual economic and political mandates. Researching these perception misalignment gaps allows management to align strategic goals, mitigate political interference, and improve overall operational efficiency.

## **Research Objectives, Questions, and Hypotheses**

### ***Objectives***

The main objective is to assess the differences in perception (opinion) on corporate governance practices and firm performance across various personnel levels (roles) in SOEs in Sierra Leone.

**The sub-objectives are as follows:** (i) assess the perceptions of personnel at different hierarchical levels (roles) of corporate governance practices and firm performance in their organizations (ii) assess the perceptual differences of corporate governance and firm performance between the different hierarchical levels in their organizations; and (iii) assess the perceptual relationships of corporate governance and firm performance between the various hierarchical levels in their organizations.

### **Questions**

The study's main question is, what are personnel perceptions of organizational corporate governance and firm performance in SOEs in Sierra Leone?

Based on the objectives, the sub-questions are as follows: (i) what are the perceptions of personnel at different hierarchical levels of corporate governance practices and firm performance in their organizations? (ii) what are the personnel's perceptual differences between the different hierarchical levels in their organizations; and (iii) what are the relationships between personnel's perceptions at the various hierarchical levels in their organizations?

### **Hypotheses**

Ha1: Top-level personnel perceive organizational corporate governance and firm performance more positively than lower-level personnel.

Ho1: Top-level personnel perceive organizational corporate governance and firm performance more negatively than lower-level personnel.

Ha2: There are associations between personnel's perceptions of corporate governance and firm performance at the various hierarchical levels in their organizations.

Ho2: There are no associations between personnel's perceptions of corporate governance and firm performance at the various hierarchical levels in their organizations.

Ha3: There are differences between personnel's perceptions of corporate governance and firm performance at the different hierarchical levels in their organizations.

Ho3: There are no differences between personnel's perceptions of corporate governance and firm performance at the different hierarchical levels in their organizations.

## **Literature Review**

### **Conceptual review**

Perception can be termed as the ability to see, hear, or become aware of something through the senses. It can be understood as the way in which something is regarded, understood and interpreted. In our day-to-day activities we perceive things constantly. Perception is a process by which individuals organize and interpret their sensory impressions in order to give meaning to their environment (Burn, 2010; Sharma, 2019; Akoje and Odukoya, 2024).

Perception is either positive or negative. Positive perception is a perception that describes all knowledge and responses that continue by activating or accepting and supporting the perceived object, while negative perception describes all knowledge and responses that are not in harmony or reject and oppose to the perceived object (Burn, 2010; Sharma, 2019).

Perception is a subconscious process that involves our five senses (i.e. touch, sight, taste, smell and taste), and the cognitive processes required to process information. The perceptual process is a sequence of steps that begins with the environment and leads to our perception of a stimulus and an action in response to the stimulus (Kenyon and Sen, 2015; Sharma, 2019; Akoje and Odukoya, 2024). However, what we perceive can be substantially

different from objective reality or another person's view (Burn, 2010; Kenyon and Sen, 2015; Sharma, 2019). This is due to the difference in our way of thinking or perception.

The perception process consists of three orderly steps, which are selection that involves attending to things in our environment, organization that involves arranging the data in our environment in more than one way, and interpretation where we attach an assessment or evaluation to the data, or derive a particular understanding of the data (Kenyon and Sen, 2015; Ajoje and Odukoya, 2024; Sharma, 2019).

There are various factors that can affect an individual's perception in an organization. These factors are responsible for the difference in attitudes among employees, absenteeism, turnaround, job satisfaction etc. The various factors are stereotyping, personal experience, cultural difference, gender bias, and management styles etc. (Kenyon and Sen, 2015; Burn, 2010; Sharma, 2019).

## ***Theoretical review***

Psychologists distinguish between two types of processes (bottom-up and top-down processing) in perception that constitute the basic perception theories, which are Gibson's 1966 bottom-up and Gregory's 1970 top-down theories (Bjork et al 2021; Parker et al 2025; Goyal et al 2025).

Gibson's 1966 bottom-up (or direct) theory of perception posits that the environment contains rich, unambiguous data that people can directly detect and act upon. This theory is sometimes known as the 'Ecological theory' because of the claim that perception can be explained solely in terms of the environment (Bjork et al 2021; Parker et al 2025; Goyal et al 2025; Salehuddin, 2021; Adolph and Kretch, 2015; Ajoje and Odukoya 2024; Schat, 2022). According to this theory, sensation is perception, which is what you see is what you get. There is no need for processing (interpretation) as the information we receive (for example about size, shape, distance etc.) is sufficiently detailed for us to interact directly with the environment. It argues that perception is a bottom-up process, which means sensory information is analyzed in one direction; from simple analysis of raw sensory data to the ever-increasing complexity of analysis through the visual system.

When the Gibsonian theory is applied to State-Owned Enterprises (SOEs), it suggests that governance and performance are driven by existing concrete governance and market structures rather than subjective top-down inferences or political ideologies. Using the lens of Gibsonian ecological psychology reframes SOEs governance and performance from a bureaucratic guessing game into a structural relationship between the enterprise and its operating environment.

Gregory's 1970 constructive theory of perception (often referred to as top-down processing) posits that perception is an active, hypothesis-testing process. Instead of relying solely on raw sensory data, the brain interprets current stimuli by applying past experiences, prior knowledge, and expectations (Bjork et al 2021; Parker et al 2025; Goyal et al 2025; Salehuddin 2021; Andrej, 2013; Ajoje and Odukoya, 2024; Schat, 2022). It

argues that perception involves making inferences and best guesses from what we see, and that people perceive using their past experiences as an anchor in his approach. According to this theory, when we see something, we develop a perceptual hypothesis based on our prior knowledge. That the hypothesis we develop are nearly always correct, even though on rare occasions, perceptual hypotheses can be disconfirmed by the data we perceive. Applying this theory provides powerful lens for analysing why stakeholders (top, middle, and lower-level personnel) interprets the governance and performance of State-Owned Enterprises (SOEs) so differently. Thus, this study will assess how these two applies to SOEs in Sierra Leone.

### ***Empirical Review***

This section focuses on the literature related to the various aspects of perceptions regarding variations between levels, and relationships between organizational governance and performance. Previous studies have consistently arrived at conclusions regarding the impact of personnel's hierarchical positions on perceptions of organizational issues like policies, governance, and firm performance, and which often demonstrated that top-level personnel typically hold more positive perceptions of organizational issues compared to their middle or lower-level counterparts.

### ***Perception and Personnel Level Variations***

Dunger (2025) empirically explores the differences in perception of individuals on organizational culture across various demographic and management in business organizations in Germany. Significant disparities were observed between individuals occupying distinct hierarchical positions, with lesser differentials noted between individuals from varying age groups and genders. Glaser, Zamanou, and Hacker (1987), and Dunger (2025) conducted studies revealing that top managers tended to rate cultural elements significantly more positively than middle managers or workers. Specifically, managers assessed the organizational culture as more favourable and inclusive, perceived leadership effectiveness more positively, and rated communication strength higher than their subordinates did. Malcom, Warr, and West (2004) arrived at analogous findings; managers in their study consistently rated nearly all dimensions of organizational culture more positively than non-managers did. In a study by Furnham and Goodstein (1997), and Shen et al (2023) made comparison between the perceived importance and fulfillment of specific climate dimensions for managers and non-managers, and the rated the fulfillment of these dimensions significantly higher, and the seniority of managers positively correlated with their perceptions of organizational climate, with higher-ranking managers perceiving a more favourable climate. Kwasniewska and Necka (2004), and Jungert et al (2020) highlighted that manager often experience a greater sense of autonomy in decision-making, which can foster motivation, while non-managerial employees are typically expected to adhere to directives. Moreover, managers may be less involved in day-to-day operations and consequently less attuned to the challenges faced by employees.

Consequently, managers are presumed to evaluate many cultural components more positively or less critically than their non-managerial counterparts.

Wokoma and Adias (2025) empirically explores the differences in perception of managers on organizational power and politics across various management levels in selected business organizations in Nigeria. Findings revealed significant perceptual differences among managerial levels as supervisors perceived political behavior more intensely (mean = 3.85) than middle managers (mean = 3.45) and executives (mean = 2.98). ANOVA results confirmed that these differences were statistically significant ( $F = 5.12, p < 0.05$ ). The results suggest that lower-level managers are more sensitive to organizational power and politics, possibly due to their limited power and proximity to operational decisions, while executives, who are often the architects of such dynamics, view politics as routine or strategic. The study concludes that unaddressed perceptual gaps on politics across hierarchical levels can breed distrust and hinder collaboration. Asif et al (2025) investigated the buffering role of authentic leadership in mitigating perceptions of organizational politics and its subsequent effects on organizational citizenship behavior and task-oriented performance among museum employees in Pakistan. The findings indicated that perceptions of organizational politics significantly negatively influence organizational citizenship behavior and task-oriented performance. That authentic leadership buffers these negative effects, significantly reducing perceptions of organizational politics and positively correlated with enhanced task-oriented performance and citizenship behavior. Danish et al (2014) analyzed the impact of employee perceptions of organizational politics and job stress at the workplace in Pakistan. Findings suggests that employee perceptions of organizational politics and job stress vary across the different groups and that organizational politics negatively influences job stress. Schminke et al (2002), and Ozsahin and Yurur (2019) explores the relationship between organizational structure and fairness perceptions using survey samples of different organizations. The results generally supported that fairness perceptions were stronger for individuals at lower organizational levels and weaker for those at higher levels, and that organizational level was negatively related to fairness perceptions.

Mohapi and Louw (2023) investigated employee perceptions of the implementation of the Employee Performance Management Development System (EPMDS) in a South African government department. The primary findings reveal a large gap between the EPMDS goals and its implementation. Employees perceived the EPMDS as an ineffective and inefficient system, different from that of the supervisors and managers who perceived the system positively. The employees believed the system was not efficient, effective, and fairly applied in managing their performance in opposite variance with supervisors and managers opinion. Canet-Giner et al (2019) investigated the impact of employees' perception of performance appraisal (PA) practices on innovative behavior (IB) analysing human resource management (HRM) as a moderating variable in the relationship. The findings confirmed that PA practices have a direct and positive effect on IB, but there was no confirmation that

employee perceptions of the HR system moderated the relationship between PA and IB. Liu et al (2021) explored the relationship between employees' status perception and organizational citizenship behavior (OCBs). They found that employee status perception was positively related to challenging OCBs ( $b = 0.160$ ,  $p < 0.001$ ) and affiliative OCBs ( $b = 0.105$ ,  $p = 0.006$ ).

#### ***Perception and Organizational Governance***

Anand and Bhattacharjee (2026) examined employees' perception of corporate governance, focusing on how governance practices are perceived, experienced, and internalized across various organizational levels and settings. The results showed that employees in larger, more structured organizations with transparent and consultative leadership reported higher confidence in governance systems and fairness in appraisal mechanisms in contrast those in smaller, less structured, opaque transparency, and poor leadership organizations. Specifically, statistical analysis confirmed a significant relationship between management communication quality and perceptions of appraisal fairness, and also showed that employees viewed governance as essential to organizational success. Anis and Hamid (2017) examined how employees perceive corporate governance in their organisations and to explore the position that employees can take in the promotion of corporate governance in the Egyptian context. The findings were encouraging as the majority of employees emphasised the importance of corporate governance. Fernando et al (2021) investigated employees' perceptions toward the corporate governance practices of Sri Lankan publicly traded companies. The results showed that employees' perceptions of corporate governance differ concerning the changes in the demographical factors. Okyere and Saani (2023) explored staff perception of the corporate governance practices of universities in Ghana. They found that the staff of universities are discontented with the council size, composition, and the election of deans in the universities.

#### ***Perception and Organizational Performance***

Pombo and Gomes (2019) investigated employees' perceptions on the relationship between HR management and organizational performance. The review indicated that there was a positive relationship between the employees' perceptions of HR policies and overall performance of a given organization. Zwane and Mpungose (2025) examined the perceptions of Senior Management members regarding the relationship between employee performance and organisational outcomes within the KwaZulu-Natal education sector. The results revealed that senior managers generally perceived a strong correlation between employee performance and organisational success but the improper implementation of performance management system (PMS) can undermine employee performance and organizational performance. Shrestha (2021) examined perception of organizational politics and its impact on the job performance of Nepal's civil service employees. The inferential results indicated that there was a significant negative impact of organizational politics on the job performance of employees. Soressa and Zewdie (2021)

studied the effect of performance management practice (PMP) on employee performance of public institutions in Jimma Town. The found a positive relationship between several dimensions of PMP and employee performance, specifically indicating a significant relationship between performance planning and performance feedback, and employee performance. Quadros et al (2015) investigated the perceptions of employees regarding the evaluation or measurement of organizational performance in India. They studied a reputed Line Pipe manufacturing firm. The results showed that quality of work life had a significant relationship with productivity, and productivity had a significant relationship with profitability.

Shaikh and Nawar (2018) investigated the influence of employees' perceptions and physical selves at their workplace on both the performance of an individual and the company. The findings illustrated that employees' perceptions have effects on the physical behaviour, and that the two variables had a very strong relativity amongst each other with a probability of income and career growth affecting their perception towards their engagement. Kumarasinghe and Hoshino (2021) investigated the role and perceptions of middle managers and how they influence business performance in Sri Lankan companies. Results suggested that organizations with collectivistic leaders achieve better performance.

Judging from the literature review it can be concluded in this paper that, given top-level personnel's unique position within organizations, they have direct power to influence an organization, and will most likely perceive organizational issues and act positively than those personnel at the frontline lower-level in an organization.

### **Methodology**

This study used a descriptive cross-sectional case study survey design. The study was conducted amongst four purposively selected SOEs (from a list of eleven active SOEs), operating in the financial and utility sectors in Sierra Leone. It used quantitative methods. Numerical information was collected in the form of a questionnaire. The study generated quantitative data on perceptions of corporate governance and firm performance from key informant respondents of the selected SOEs. Selections were purposive that ensured there was a fair proportionate mix of respondents across the various personnel hierarchical levels in the organizations. A total of 144 questionnaires were successfully completed and retrieved from the respondents, comprising 38 from SLCB (9 board and executive management, 12 frontline management, and 17 strategic general staff), 37 from RCB (8 board and executive management, 12 frontline management, and 17 strategic general staff), 36 from EDSA (9 board and executive management, 13 middle management, and 14 strategic general staff), and 33 from GVWC (7 board and executive management, 12 middle management, and 14 strategic general staff). These three categories of respondents in this study are otherwise referred to as top, middle, and lower-level personnel.

Primary data were collected using structured, self-administered questionnaires with closed-ended questions, following the recommended guidelines (Churchill, 1979). This research is a non-experimental type not subject to Njala University's Ethics Committee's approval, but the consent of the SOE authorities and respondents were sought, and the pure academic purpose of the study was clarified to authorities and respondents for ethical guarantee. The questionnaire was chosen because it is considered quicker for gathering information from respondents (Bakkabullindi, 2004). The questions were organised into sections under thematic headings, and the number of questions was limited to keep the whole questionnaire short and less complex. A total of 66 questions were generated for governance compliance and firm performance. Of these, 39 questions were used to assess perceptions of corporate governance based on the principles of the CACG Code, while the other 27 questions used to assess perceptions of firm performance were drawn from the literature. The questions in the questionnaire were stated as factual statements about standard corporate governance practices and firm performance, and respondents were asked to confirm them with answers on a five-point Likert scale (1 = strongly disagree, 2 = disagree, 3 = neutral/fair, 4 = agree, and 5 = strongly agree), in the space provided against each question in the questionnaire. The questionnaires were pre-tested on colleagues in a neutral organisation before being administered to the respondents. The Content Validity Index (CVI) of (0.80) was calculated and used to test the validity of the instrument, and the Cronbach alpha coefficient of (0.75) for individual test variables was used to test reliability (Nunnally, 1978).

The Likert-scale scores in the questionnaires were analyzed in SPSS (version 26) and Excel programs. Basic analysis was initially conducted in SPSS and later transported into Excel for detail analysis.

Both descriptive and inferential statistics were used to describe perceptions, show differences, and establish relationships of corporate governance and firm performance across the various personnel hierarchical levels in the SOEs in Sierra Leone. Descriptive statistics (mean and standard deviation) were used to summarize respondents' distribution and responses across the various personal hierarchical levels in the organizations. Scale scores '1' and '2' are interpreted 'negative', scale score '3' is interpreted 'fair', and scale scores '4' and '5' are interpreted 'positive'. Further, for ease of interpretations, a mean score of below '3' is interpreted as a 'negative opinion', a mean score of exact '3' is interpreted as 'fair', while mean score of above 3 is interpreted as a 'positive opinion'.

Inferential statistics (a one-way ANOVA and Chi-Square) analysis was conducted to compare perceptions and to determine differences and relationships between variables across the various personnel hierarchical levels in the organizations.

## Results

### Analysis of Respondents and Responses

#### *Distribution of respondents*

#### *Descriptive Statistics:*

#### *Distribution of Frequency and Percentage*

**Table 1: Respondents Distribution Across Hierarchical Levels**

| Position level (role) | Frequency (N) | Percent (%) |
|-----------------------|---------------|-------------|
| Top level (BEM)       | 33            | 23          |
| Middle level (FMM)    | 49            | 34          |
| Lower level (SGS)     | 62            | 43          |
| <b>Total</b>          | <b>144</b>    | <b>100</b>  |

**Source:** Survey 2025

As per the results in Table 1, 23% of the respondents are top-level personnel (BEM = board and executive management, 34% are middle-level personnel (FMM = frontline and middle-level management), and the greater 43% are lower-level personnel (SGS = strategic general staffs).

### *Perception of Governance and Firm Performance*

#### *Descriptive Statistics:*

The descriptive analysis tests the first hypothesis (Ha1) that states, 'top-level personnel perceive organizational corporate governance and firm performance more positively than lower-level personnel'. The descriptions show perceptual variations of governance and perception across position. Personnel in higher positions were more positive (mean = 3.7) than their counterparts at the lower-levels (mean = 3.3 & 3.1).

### *Mean and Standard Deviation*

**Table 2: Perception Scores (Governance and Performance)**

| Position level (role) | Gove         |            | Perf         |            |
|-----------------------|--------------|------------|--------------|------------|
|                       | Mean (Score) | Std. Dev   | Mean (Score) | Std. Dev   |
| Top level (BEM)       | 3.7          | 0.7        | 3.5          | 0.7        |
| Middle level (FMM)    | 3.3          | 0.4        | 3.3          | 0.6        |
| Lower level (SGS)     | 3.1          | 0.4        | 3.1          | 0.6        |
| <b>Mean</b>           | <b>3.4</b>   | <b>0.5</b> | <b>3.3</b>   | <b>0.6</b> |

**Source:** Survey 2025.

As per results of Table 2, top-level personnel indicated a more positive perception of organizational governance and performance across compared to middle and lower-level staff as notable discrepancies were observed based on hierarchical position. Notably, standard deviations across various position groups demonstrated uniformity for middle and

lower-level staff regarding both variables (governance and Performance) that indicates no significant differences, but a significant difference when compared them to that of top-level personnel.

### ***Distribution of Perception Means and Percentages***

**Table 3: Summary of Comparison of Perception Differences and Disparities (Gove and Perf)**

| Position level (role)                     | Gove |     | Perf |     |
|-------------------------------------------|------|-----|------|-----|
|                                           | Mean | %   | Mean | %   |
| <b>Lower &amp; Middle (SGS &amp; LMM)</b> |      |     |      |     |
| Lower (SGS)                               | 3.1  | -6  | 3.1  | -6  |
| Middle (LMM)                              | 3.3  | 6   | 3.3  | 6   |
| <b>Lower &amp; Top (SGS &amp; TP)</b>     |      |     |      |     |
| Lower (SGS)                               | 3.1  | -19 | 3.1  | -13 |
| Top (TM)                                  | 3.7  | 16  | 3.5  | 11  |
| <b>Middle &amp; Top (LMM &amp; TP)</b>    |      |     |      |     |
| Middle (LMM)                              | 3.3  | -12 | 3.3  | -6  |
| Top (TP)                                  | 3.7  | 11  | 3.5  | 6   |

**Source:** Survey 2025.

Table 3 shows the perceptual differences (in percentages) between specific position groups. For illustrative purposes, the disparities were calculated between lower and middle-level personnel, lower and top-level personnel, and middle and top-level personnel. As evidenced by the percentages, substantial differences were observed concerning hierarchical position. Top-level personnel perceived governance (11%) (i.e. TP-LLM/TP\*100) and firm performance (6%) (i.e. TP-LLM/TP\*100) more favorably than their middle-level personnel. Also, middle-level personnel perceived governance (6%) (i.e. LLM-SGS/LLM\*100) and firm performance (6%) (i.e. LLM-SGS/LLM\*100) more favorably than their lower-level counterparts. Moreover, top-level personnel perceived governance (16%) (i.e. TP-SGS/TP\*100) and firm performance (11%) (i.e. TP-SGS/TP\*100) more favorably than their bottom lower-level counterparts.

### **Perceptions on governance practices and Firm Performance**

#### ***Perception of Governance and Firm Performance***

#### ***Inferential Statistics:***

#### ***Chi-Square Analysis***

The Chi-square analysis in this section corroborated the results of descriptive analysis for the first hypothesis (Ha1), and more specifically tests the second hypothesis (Ha2) that states, '*there are associations between personnel's perceptions of corporate governance and firm performance at the various hierarchical levels in their organizations*'. The number of respondents who proffered opinions (as to whether negative, fair or positive) of governance and performance were tabulated by personnel hierarchies. The observed values, expected

values, and chi-square tests were calculated, and from which the significant values, the degree of freedom (df), t-statistics, and p-values were derived to make conclusions (see attached excel chi-square calculations). The results of the analyses in the tables (4 & 5) below rejected the null hypotheses and accept the alternate hypotheses.

**Table 4: Chi-Square test (Corp Gove)**

| Significant level | 0.05                            |
|-------------------|---------------------------------|
| df                | 4                               |
| Test statistics   | 37.7                            |
| P-value           | 1.32086E-07                     |
| <b>Conclusion</b> | P<0.001 - extremely significant |

**Source:** Survey 2025.

Table 4 show the Chi-square analysis used to investigate the relationship between position (role) level and organizational governance. The chi-squared analysis is used to determine the statistical relationship between two variables and is considered significant if the significance is less than 0.05 (0.05). If the significance value at a 95 percent confidence interval is less than 0.05, the Chi-square test is significant. If  $p\text{-value} \leq \alpha$ : The relationships between the variables are statistically significant. If  $p\text{-value} \geq \alpha$ : The relationships between the variables are not statistically significant. In this study, p-value (1.32086E-07) is far less than Alpha (0.05) expressed as  $p < 0.001$ . Thus, for this study the association between the two variables are extremely significant regarding perceptions of governance in the block of SOEs analyzed.

**Table 5: Chi-Square Test (Firm Perf)**

| Significant level | 0.05                            |
|-------------------|---------------------------------|
| df                | 4                               |
| Test statistics   | 47                              |
| P-value           | 1.55236E-09                     |
| <b>Conclusion</b> | P<0.001 - extremely significant |

**Source:** Survey 2025.

Table 5 show the Chi-square analysis used to investigate the relationship between position (role) level and firm performance. The chi-squared analysis is used to determine the statistical relationship between two variables and is considered significant if the significance is less than 0.05 (0.05). If the significance value at a 95 percent confidence interval is less than 0.05, the Chi-square test is significant. If  $p\text{-value} \leq \alpha$ : The relationships between the variables are statistically significant. If  $p\text{-value} \geq \alpha$ : The relationships between the variables are not statistically significant. In this study, p-value (1.55236E-09) is far less than Alpha (0.05) expressed as  $P < 0.05$ . Thus, for this study the

relationship between the two variables is extremely significant regarding perceptions of firm performance in the block of SOEs analyzed.

### ***Perception of Governance and Firm Performance***

#### ***Inferential Statistics:***

#### ***ANOVA Analysis***

The Anova analysis in this section tests the third hypothesis (Ha<sub>3</sub>) that states, '*there are differences between personnel's perceptions of corporate governance and firm performance at the different hierarchical levels in their organizations*'. The results of the analysis in the table below rejected the null hypothesis and accept the alternate hypothesis.

**Table 6: Summary of ANOVA (Corp Gove)**

| Source                            | SS           | MS   | df         | F     | p-value      | F-critical |
|-----------------------------------|--------------|------|------------|-------|--------------|------------|
| Between groups                    | 8.01         | 4    | 2          | 17.34 | 0.0000001853 | 3.06       |
| Within groups                     | 32.56        | 0.23 | 141        |       |              |            |
| <b>Total</b>                      | <b>40.57</b> |      | <b>143</b> |       |              |            |
| Extremely significant $p < 0.001$ |              |      |            |       |              |            |

**Source:** Survey 2025.

Table 6 shows the Anova analysis between groups. The study used a one-way ANOVA test to identify differences in personnel perceptions of corporate governance among the position levels (roles), which are top, middle, and lower-level personnel in the SOEs. The analysis of variance (Anova) determines whether or not a mean difference exists between groups. If the significance value at a 99 percent confidence interval is less than 0.01, the ANOVA test is significant. If  $p\text{-value} \leq \alpha$ : The differences between the means are statistically significant. If  $p\text{-value} \geq \alpha$ : The differences between the means are not statistically significant. In this study,  $p\text{-value}$  (0.0000001853) is far less than Alpha (0.01) expressed as  $P < 0.001$ . Thus, for this study the differences between the means of the different groups (top, middle, and lower-levels) are extremely significant regarding perceptions of governance in the block of SOEs analyzed. This observation is corroborated in the preceding descriptive statistical analyses in tables 2 and 3, where comparison between the means of the various personnel hierarchies show perceptual differences in support of the hypothesis (Ha<sub>1</sub>) that top-level personnel perceive governance and performance more positively than their lower-level personnel.

**Table 7: Summary of ANOVA (Perf)**

| Source                    | SS           | MS   | df         | F    | p-value     | F-critical |
|---------------------------|--------------|------|------------|------|-------------|------------|
| Between groups            | 3.76         | 1.88 | 2          | 5.53 | 0.004866592 | 3.06       |
| Within groups             | 47.97        | 0.34 | 141        |      |             |            |
| <b>Total</b>              | <b>51.73</b> |      | <b>143</b> |      |             |            |
| Significant at $p < 0.01$ |              |      |            |      |             |            |

**Source:** Survey 2025

Table 7 shows the Anova analysis between groups. The study used a one-way ANOVA test to identify differences in personnel perceptions of firm performance among the position levels (roles), which are top, middle, and lower-level personnel in the SOEs. The analysis of variance (Anova) determines whether or not a mean difference exists between groups. If the significance value at a 99 percent confidence interval is less than 0.01, the ANOVA test is significant. If  $p\text{-value} \leq \alpha$ : The differences between the means are statistically significant. If  $p\text{-value} \geq \alpha$ : The differences between the means are not statistically significant. In this study,  $p\text{-value}$  (0.004866592) is far less than Alpha (0.01) expressed as  $p < 0.01$ . Thus, for this study the differences between the means of the different groups (top, middle, and lower-levels) are significant regarding perceptions of firm performance in the block of SOEs analyzed.

## Discussion

### *Theoretical Implications*

Individuals from distinct position level groups perceive organizational governance and firm performance differently. Hence, the notion of a uniform perception does not align with empirical observations. In this context, the *differentiation perspective* (Gregory's 1970 *top-down perception theory*) of organizational dimensions offers more comprehensive insights than the *integration perspective* (of Gibson's 1966 *bottom-up perception theory*).

Top-down theories emphasize organizational design and leadership, where management dictates culture and structures. Bottom-up theories highlight proactive, employee-driven initiatives like job crafting, psychological ownership, and organizational citizenship behavior (Bjork et al, 2021; Parker et al, 2025; Goyal et al, 2025).

The interaction between top-down design and bottom-up perception establishes several foundational implications for workplace behavior. Bottom-up perception theory suggest that employees draw energy from intrinsic needs for autonomy and competence, while in contrast top-down theory frame motivation as a response to organizational resources and leadership styles (Goyal et al, 2025). Also, strategic implementations rely on shared perspectives. Research shows that when employees and line managers share the same perceptions of high-performance work practices, workplace commitment and performance improved drastically. Misaligned perceptions as of the case in this study can be detrimental (Goyal et al, 2025; Parker et al, 2025). Moreover, employees actively evaluate trust and justice within a top-down framework. According to fairness and social exchange theories, when workers perceive a discrepancy in expected versus perceived leadership trustor fairness, they dynamically adjust their behavior and add impression management strategies to beat the gap (Bjork et al, 2021).

Studies have consistently shown that individuals occupying higher hierarchical positions tend to hold more favorable perceptions of organizations compared to those in lower positions (Glaser et al, 1987; Furnham and Goodstein, 1997; Kwasniewska and Necka, 2004; Wokoma and Adias, 2025; Danish et al, 2014; Schminke et al, 2002; Mohapi and Louw, 2023;

Canet-Giner et al, 2019; Liu et al, 2021). This study corroborates this observation and further highlights that hierarchical position exerts the most substantial influence on governance and firm performance perception. The explanation of this phenomenon is because higher level personnel experience greater autonomy, receive more financial rewards, and have a stronger sense of ownership compared to their counterparts in lower positions (Dunger, 2025; Chen and Haga, 2022; Kauppila, 2024).

Individuals in higher positions typically possess greater control over their daily tasks, schedules, and strategic direction, and this kind of autonomy correlates directly with higher job satisfaction and a more positive view of the organization (Tran, 2021; Manstead, 2018; Cislak et al, 2018; Badawy, 2024). Also, higher ranks come with superior compensation, bonuses, and perks. Furthermore, upper management and executives directly benefit from organizational success, creating a strong alignment between their personal interests and the company's performance (Anderson, 2025; Mofokeng et al, 2025; Carmeli et al, 2007; Hamstra and Schreurs, 2018). Again, leadership teams have broader access to the 'big picture' and the rationale behind strategic decisions. In contrast, lower-level employees often face information silos, meaning they experience the effects of decisions without understanding the context, which can breed frustration and mistrust (Dunger, 2025). Further, those in higher positions are responsible for building and sustaining organizational culture. Because their personal values are structurally integrated into workplace policies, they are more likely to perceive the organization as supportive and aligned with their own identity (Dunger, 2025; Zacher et al, 2026; Bui et al, 2024; Silva et al, 2023). Moreover, lower-tier employees often navigate stricter performance metrics, less job security, and fewer resources. This precariousness naturally causes them to view the organization with more scepticism and caution compared to secured leadership (Weiss et al, 2022; Tran, 2021; Mofokeng et al, 2025; Wang et al, 2025; Walston and Chadwick, 2003).

The association between personnel's position hierarchy and perceptions of their organizations offer also insights into the unexpected outcomes pertaining to governance and firm performance. Within higher personnel levels, the observed effects were in line with expectations: top-level personnel exhibited more favorable perceptions of both governance and firm performance dimensions compared to their middle, and lower-level personnel counterparts. Conversely, a contrasting pattern emerged among personnel in middle/lower-level roles (Dunger, 2025; Chen and Haga, 2022; Kauppila, 2024; Badawy, 2024; Mofokeng et al, 2025).

### ***Practical Implications***

Practically, relying on top-down practice alone is insufficient for long-term personnel engagement in organizations. Bottom-up practices are typically faster and more effective at generating short-term management. Organizations are encouraged to merge the two by aligning top-down HR strategies with bottom-up job crafting (Bjork et al, 2021; Parker et al, 2025). While top-management set the broad visionary frames, middle managers and grassroots employees execute and adapt the changes at the operational levels (Parker et

al, 2025). To overcome the rigidity of top-down work redesign, customized task allows individuals to successfully negotiate job content with their employers, leading to positive evaluations of work characteristics and enhanced engagement (Bjork et al, 2021; Goyal et al, 2025).

Top-level personnel need to be aware that their perceptions of the prevailing organizational issues may diverge from those of individuals in lower-level hierarchical categories. There are no universally perceived organizational governance and firm performance that applies equally to all hierarchical categories of personnel in organizations.

The divergence in personnel perceptions and experiences of governance and performance suggests the potential for even greater success through the implementation of tailored policy interventions aimed at position groups with less favorable perceptions of organizational governance and performance (Dunger, 2025). It underscores the limitation of a one-size-fits-all approach to governance and performance improvement in maximizing organizational success. Consequently, a more varied strategy is warranted, one that acknowledges and accommodates the diverse perspectives within the workforce in an organization (Dunger, 2025; Wokoma and Adias, 2025; Zwane and Mpungose, 2025, Kauppila, 2024; Mofokeng et al, 2025; Carmeli et al, 2007). Such an approach may entail the customization of policy interventions to enhance organizational governance and performance, thereby fostering greater resonance with various position groups and subsequently bolstering personnel perceptions of governance and performance.

Given the noticeable disparity in perceptions of organizational governance and performance between top and lower-level personnel, top-level personnel must acknowledge and address the diverse needs of employee groups without presuming uniformity in perceptions (Zwane and Mpungose, 2025, Kauppila, 2024; Mofokeng et al, 2025; Carmeli et al, 2007). Consequently, top-level personnel must broaden their decision-making framework beyond their own perspectives when managing organizational governance and firm performance. Encouraging ongoing dialogue with subordinates, fostering a robust feedback workplace culture, and implementing mechanisms such as regular employee surveys are recommended strategies. Such approaches facilitate the identification of deficiencies in organizational perceptions experienced by specific position groups, enabling the formulation and implementation of targeted interventions and communication strategies.

Moreover, top-level personnel should strive to cultivate awareness among middle and lower-level personnel regarding the varying expectations of organizational issues among different position levels. Facilitating mutual acceptance of these divergent needs is pivotal for enhancing team collaboration and fostering positive relationships between leaders and subordinates in organizations.

### ***Limitations***

This study experienced some unavoidable limitations that affect the validity, reliability, and generalization of the findings.

First, a highly significant limitation was that the study's sample size was only 144 respondents from four SOEs where the whole population for all the eleven active SOEs was not considered. Originally, six SOEs were selected for study, but only four of them fully participated with overall high survey responses of about 85%, while for the other two there were very low responses of less than 10% that forced their exclusion from analysis.

Second, the research study was done as a quantitative study in a cross-sectional design, and the mode of data collection was questionnaire. Such a cross-sectional survey cannot establish strong causal relationships. The accuracy of the data collected from the personnel is questionable as they may be biased and subjective where factual information was not revealed. It is not easy to determine whether the information received is 100% accurate.

Third, even though the authors created the questionnaire to cover all areas related to corporate governance and performance to know the employee-related perceptions in each matter, the questionnaire consisted of 66 statements, and the length of the survey would also have created a lack of attention and focus, considered to be one of the limitations.

Fourth, it remains possible that the psychological characteristics inherent to the personnel level groups may have introduced some degree of distortion to the findings. For instance, it is plausible that one position group may exhibit a greater leniency in their assessment of the external environment compared to another group. Within the context of this study, the observed tendency of the top-level personnel to express more favorable evaluations of both governance and performance dimensions than their lower-level counterparts could potentially be influenced by such group predispositions.

Fifth, it cannot be entirely ruled out that certain effects in the results may not solely be attributed to perceived differences but could also be influenced by disparate realities. Measures to ensure equitable distribution of participants across the position categories were taken, but it is still possible that unaccounted factors associated with distinct realities rather than differences in perception among position groups may have influenced the outcomes.

Sixth, diversity should be comprehensively understood, encompassing not only position characteristics, but also various personal attributes, including traits, values, and beliefs that affect perceptions.

Finally, budgetary and time constraints are also considered a limitation as the authors lacked enough financial resources and time to distribute a more significant number of surveys by hiring agents for assistance in surveying with more personnel.

### **Conclusion and recommendations**

#### ***Concluding Statements***

The aim of this study was to investigate perception disparities pertaining to organizational governance and performance between top, middle, and lower-level personnel in SOEs. The

study identified perceptual variances regarding governance and firm performance dimensions across all personnel position groups examined. The hierarchical position emerged clearly as the primary source of differentiation, when all other factors are held constant. Moreover, causal-effect relationships were observed between position groups and governance and performance. Perceptual differences of individuals varied according to the hierarchical level at which they were positioned. Top-level personnel in organizations should be cognizant of these perceptual differences and relationships in order to steer organizational governance and performance more successfully.

### ***Suggestion for Future Research***

Given the shortcomings of this study, it is prudent to suggest some directions for future research.

First, different methods can be adopted. In order to increase the validity and reliability of the research findings, other studies may seek a larger sample size more significant than the sample used by the authors in this particular study. The study could be extended to investigate personnel perceptions not through questionnaire surveys but through direct interviews, which would give a more robust impact on the personnel to give accurate and unbiased opinions. Employing qualitative methods instead of quantitative analysis used in this study could elucidate the reasons behind the differential perceptions position groups, and identify potential strategies to mitigate these variances. Future research could be conducted taking this study as a form of comparative research that could evaluate the findings and consider the previously mentioned limitations.

Second, future research endeavors could also concentrate on other organizational personnel factors, such demographics characteristics. While many studies have explored this subject, their findings warrant further validation through different datasets and approaches.

Third, it is still possible that unaccounted factors associated with distinct realities rather than differences in perception among position groups may have influenced the outcomes. Thus, future research could be conducted to enable a more comprehensive exploration of the underlying mechanisms contributing to group disparities in the assessment of governance and performance dimensions.

Finally, it is imperative for researchers to delve into the extent to which disparities are rooted in individual personality traits. An intriguing avenue for further investigation could involve examining whether specific personality types and characteristics influence perceptions of governance and firm performance.

### ***Suggestion for Policy Practice***

Given the practical implications of this study, it is also prudent to suggest some recommendations for policy practice.

First, the board & executive management of organizations should ensure policy reforms. They should create policies that promote the engagement of personnel across levels in decision-making process to reduce perception differences of organizational policies, practices, and achievements.

Second, the executive and frontline management should promote transparent communication in organizations. They should develop clear and open communication channels across personnel levels to reduce misinterpretations of organizational policies, practices and achievements.

Third, the executive and frontline management in organization should promote a 360-degree feedback system. They should use comprehensive feedback mechanisms to capture multi-level perspectives of organizational policies, practices, and achievements.

Finally, the board, executive, and frontline management should promote cultural sensitization. They should encourage a culture of knowledge and information sharing of organizational policies, processes and achievements to reduce knowledge gap between levels.

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