NiCE Working Paper 12-104

August 2012

Performance management as practice: the dialectical transformation of a balanced scorecard

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http://www.ru.nl/nice/workingpapers

Abstract

This paper portrays performance management as a socio-material practice, thus further building on a practice theory of management control as outlined by Ahrens and Chapman (Ahrens, T., Chapman, C.S. (2007). Management accounting as practice. *Accounting, Organizations and Society* 32, 1-27.). It is portrayed as a practice through which ideas that are developed in a macro-kosmos are translated in a micro-kosmos. Such a practice is related to theorization in a complex way. Through a case study into the shaping and enacting of a balanced scorecard the paper demonstrates how (ex ante and ex post) theorization at the local is loosely coupled with the 'theories' resulting from the innovation action research program as initiated and developed by Kaplan and Norton (see Kaplan, R.S. (1998). Innovation action research: creating new management theory and practice. *Journal of Management Accounting Research* 10, 89-118). From the perspective that the idea of a balanced scorecard travels through a network of localities it is demonstrated that the local practice of translation also produces ideas and objects that are ready to travel; there is dialectical transformation of the object of a balanced scorecard. A theoretical implication from our field study is that the local practice of performance management may be a practice of intra-action, a practice in which humans and other-than-humans (inscriptions, a trophy) are entangled. This social-material practice is embedded in an intentional structure in a relational network. This differs from a regular conception of performance management (and management control) as a system that incentivizes and constrains the behavior of individuals.

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"...the model of diffusion offers an illusion – or is it a hope? - of control, whereas the translation model permits the unexpected and unforeseeable, thus promising ambiguity and uncertainty in the process" (Czarniawska, 2008, p 88).

Introduction

In retrospect, Kaplan's serendipitous encounter with the scorecard of Analog Devices Inc: (a semiconductor company based in the Boston area) gave impetus to the emergence of the balanced scorecard (Schneiderman, 2006; Kleiner, 2002). In the aftermath of the discovery of Analog's scorecard the process of building a new theory about non-financial measures complementing financial measures started through innovation action research (Kaplan, 1998). Apparently, there was a *perceptual readiness* (Czarniawska and Joerges, 1996): the time for the ideas of a balanced scorecard had come. During the eighties, a perceived unmet need of systematic performance measurement was articulated in articles, in books and at conferences. Performance management systems such as 'total quality management', 'just in time production' and 'optimized production technology' were emerging, making demands for a great number of elaborate performance measures on the factory floor to support 'continuous improvement'. Moreover, the need for a theory regarding the way this myriad of non-financial measures could reach the company's senior management executives was articulated (Kaplan, 1998). The articulation of all these needs gave way for the identification and development of the idea of the balanced scorecard.

Innovation action research (Kaplan, 1998) aims at testing and extending the emerging concepts of performance management within specific organizational contexts and at learning about their limitations and barriers. Moreover, it aims at gaining knowledge about organizational conditions that lead to either successful or unsuccessful implementation of the concepts. It requires active co-operation between practitioners, consultants and scholars (Kaplan, 1998, p. 115). Essentially, the innovation action research program suggests that by successive reflecting on the design characteristics, conditions and consequences of performance management and measurement tools in specific individual organizations a more or less general organizations-overarching theory on innovative performance management systems is generated. The theory assumes that performance as a phenomenon, as an achievement, can be separated from the performance management system. The performance management system is viewed as a means in a means-end relationship, the end being a desired level of performance. The design characteristics of the performance management system are assumed to be contingent upon factors in the organizational context. Therefore, the theory delivers conditional-normative guidelines that should enable specific local settings to perform better.

The consultancy products and the products of the innovation action research program should lead to a body of knowledge, concerned with what performance measurement (and management) *should be*. This knowledge not only draws on 'best practices', but also on notions of rational decision making and control. To an individual organization, the adoption and implementation of performance measurement (and management) innovations is an attempt to "improve accounting in the name of what it should be, rather than what it is" (Hopwood, 1987, p. 210). Performance management then is "seen as being able to be mobilized and changed in the name of an abstract image of its real potential" (Hopwood, 1987, p. 210). The innovation action research program implicitly assumes that organizations are more or less automatically mobilized to adopt a performance measurement (and management) system by the perception of a gap between the characteristics of its present system and its potential as it is proclaimed in external discourses. It furthermore assumes that there is an invariant relationship between the conditional-normative guidelines resulting from innovation action research and the program of intervention in a particular organization. The role of agency is under emphasized.

Although the knowledge is generated by reflecting on the implementation of performance management in real life local settings (or, in terms of Callon, by reflecting on the results of *in vivo* experiments (Callon, 2009)), the theoretical domain is in itself considered to be a global space, separated from local settings. In this global theoretical domain the idea of a balanced scorecard is developed, and from this domain the developed idea is diffused across local settings. Innovation action research is thus consistent with a diffusion-model of change. Apparently, the diffusion of the balanced scorecard started with some 'initial energy' (the discovery of Analog's scorecard) followed by a 'global' development of the idea into a concept that can be implemented by specific organizations. In the process of implementation, resistance is seen as a threat. Resistance to change implies friction that threatens the knowledge and concepts resulting from the innovation action research.

In this paper, we take a different perspective. As Ahrens and Chapman note, the tales that "appeal to readily articulated, distinct practices "out there in the field" " (Ahrens and Chapman, 2007, p. 23) are misleading, because there are blurring boundaries of innovative practices (Ahrens and Chapman, 2007). In a similar vein, we claim that there are blurring boundaries between the theoretical domain and the practical domain as well. We do not consider the theoretical domain as a central space in which the products of innovation action research are produced and stored, and from which they are diffused across organizations. Instead, we consider the theoretical domain as consisting of practices that are part of a network that also contains many localized performance management practices. Moreover, we do not consider change to be a well-organized global endeavor with a clear cut beginning and an end, where local settings adopt a well-defined and materialized idea from a central theoretical space in a guided and unambiguous way. Instead, we take the position that ideas travel. Travelling across the world, these so-called *translocal ideas* may land in various places. When they land, they are re-embedded in local settings. When they continue traveling, they are dis-embedded from that very local setting. At the local, the idea is translated. The role of agency is important here. It is the people who pass the ideas on to each other, each one translating them according to his or her own frame of reference (Czarniawska, 2008). Encounters between frames of reference (i.e. ideas in residence) and traveling ideas can be called 'friction', a clash between ideas in residence and traveling ideas, leading to the transformation of both (Czarniawska, 2008). But now friction has a positive connotation; it results in energy. Friction will cause both a change in the local settings and in the idea or concept; there is 'dialectical transformation' (Becker-Ritterspach 2006). Not only do the translators and their context change, but also changes in the traveling idea are inevitable; translators transform and often enrich it (Czarniawska, 2008). Change, then, is not a centrally controlled affair.

We seek to acquire deeper insights into the travel of the idea of a balanced scorecard and into translation processes at an organizational level (e.g. a bank). In order to get ready to travel, an idea has to be objectified and materialized through social interaction. The materialized idea has to be dis-embedded from its local settings, and to this end it has to be named and theorized. *Theorization* refers to "the self-conscious development and specification of abstract categories and formulation of patterned relationships such as chains of cause and effect" (Strang and Meyer, 1993, p. 492). *Naming* (or languaging) plays an important role in theorizing an idea. It allows the idea to become part of the cognitive map of the field (Lawrence and Suddaby, 2006). The idea becomes a translocal idea, i.e. an idea "floating in the translocal organizational thought-worlds" (Czarniawska and Joerges, 1996, p. 16), until it is re-embedded in another local context (Leca *et al*., 2006). Theorization can take place both at the global level and at the local level (Voronov *et al.* , 2010).

We focus on the re-embedding of the idea of a balanced scorecard in a specific local setting (a bank). We particularly aim to demonstrate *theorization* at the local level, but we also touch upon a movement from the local to the global. That is, we aim to demonstrate 'dialectical transformation' (Becker-Ritterspach, 2006). We aim to demonstrate how both the translator and that which is translated in the local setting (e.g. the balanced scorecard as an idea and as an inscription) undergo change. From a local stance, we seek to produce knowledge on why and how performance management with a balanced scorecard emerges and changes, and on the organizational consequences of such change. Moreover, we study if and how the translated balanced scorecard may be decontextualized again and go 'back to the globe', and how it becomes a modified idea or concept, that, if successfully promoted, may start to travel across the world again, thereby creating an ongoing spiral of fashion. We perceive the global to be a 'hugely extended network of localities' (Czarniawsaka-Joerges, 1996, p.22) and *not* as a separate center that governs the local settings in a controlled way. Our perception of the global implies taking into account both spatial and time dimensions. 'Globalized time/space' connects a number of 'localized time/spaces', implying that globalized institutions are also constantly reproduced locally (Becker and Saxl, 2009). So, globalized time/space involves at the same stance a re-embedding of disembedded practices into localized time/spaces (Becker and Saxl, 2009). As a rough analogy, Becker and Saxl (2009, p. 6) argue that globalized management accounting practices (such as the BSC) may be understood as a network of many localized management accounting practices which are performed in a similar form across many localized time/spaces.

Although we do not intend to contribute to global theorizing that does not go beyond the modernist dichotomy between the global and the local and that takes a diffusion perspective, we do not deny that there is innovation action research resulting in 'global' theory as it is perceived from a modernist perspective. We see the innovation action research program and its resulting theory as actors in a macro-kosmos (Callon *et al.* 2011), that contains a 'hugely extended network of localities' (Czarniawsaka-Joerges, 1996, p.22). The innovation action research program is materialized in a 'laboratory' that produces translations resulting in objectifications that may enter the translocal organizational networks (the networks of localities). Rather than assuming that, in a centrally controlled way, the concepts are implemented in specific local settings it is assumed that they enter translocal spaces where they may have (un)expected consequences. By reflecting on our study we infer a number of theoretical implications concerning the theorization of the practice of performance management.

Our relational and performative perspective on performance management research adds to studies that perceive accounting technologies as boundary objects (Star and Greisemen, 1989) that are able to stabilize and mediate diverse interests (Briers and Chua, 2001; Hansen and Mouritsen, 2005) and that analyze what happens when accounting innovations 'travel' from one context to another (e.g. Briers and Chua, 2001; Preston *et al*., 1992); studies that demonstrate how the ties of varying strength in networks of human and other-than-human actors drive performance measurement change in unpredictable ways (Quattrone and Hopper, 2001; Andon *et al.* 2007); studies that regard a balanced scorecard as a loosely related array of activities, held together by the purposes of the practitioners (Ahrens and Chapman, 2004, 2007; Hansen and Mouritsen, 2005); a study that analyzes a detailed process of inscription building where diverse actors in a consulting firm and in the client organization attempt to edit local specifics

(Qu and Cooper, 2011), also illustrating how inscriptions might fail (see also Ezzamel *et al.*2004); a study that demonstrates how ambivalence, opacity, bricolage, and practical actions enabled by inscription devices strengthen networks of performance measurement to make a balanced scorecard acceptable (Dambrin and Robson, 2011). These studies acknowledge and demonstrate that although performance management change may be centrally initiated, the unfolding process has an a-centered character and renders unpredictable outcomes. Quattrone and Hopper (2001) therefore claim that performance management change may better be portrayed as a drift rather than a rational and guided top down process. *Drift* refers to change as an uncontrolled process instead of an orderly guided process with well-defined outcomes. Andon *et al*. (2007) emphasize the experimental and relational nature of accounting drift. Experimental, because the outcomes of change are unpredictable, and thus in order to improve performance measurement practices, a trial and error approach is required. Relational, because "accounting change is connected to wide ranging networks of human and other-than-human elements, which variously inform and influence change" (Andon *et al.,* 2007, p. 281) [i]. Moreover, these studies acknowledge that accounting is not a positive representation of economic reality, but an "uncertain faith, fostered by expert-generated inscriptions and rhetorical strategies", a faith that is able to "tie together shifting interests in an actor network" (Chua, 1995, p. 111).

In particular, our study contributes by demonstrating how a balanced scorecard gets re-embedded in a specific local context (e.g. a bank) and how translators and the translated (the balanced scorecard) are dialectically transformed. It specifically portrays the act of translating as a social-material practice and it reveals how discursive elements and materializations are intermingled in translating performance management. The discursive elements are particularly important in theorizing (by local actors) the 'solution' of a balanced scorecard in the context of local problems and in convincing others of the necessity of developing such a scorecard. However, throughout the process discursive elements continue to be important in an attempt to institutionalize the idea in a specific form and to create a relatively stable actor-network (e.g. a balanced scorecard-network). Materializations occur through the use of inscriptions that help in getting support of other actors or allies.

By portraying the act of translation as a practice, we link up with Ahrens and Chapman's view that we should 'adjust our notion of theory such that it becomes suitable for the study of practice' (Ahrens and Chapman, 2007, p. 24). Such theory views management control (or performance management) as intentional structures that embed social-material practices that enable agency, not as systems or tools to incentivize or constrain individuals.

The remainder of the paper is organized as follows. In a next section the theoretical background in the case study is outlined. Then, the case study is presented, followed by conclusions and a discussion.

Theoretical background

Translation as a practice

Translation of the balanced scorecard is related to the local assembly of management control or performance management. Such assembly has been studied by drawing on (Latourian) actor-network theory (ANT) (e.g. Preston *et al.* (1992); Bloomfield *et al.* 1992; Chua, 1995). Emphasizing the significance of rhetoric and enrollment (see Mouritsen, 1999) these studies account for the fabrication of responsibility accounting or new accounting numbers as something that is made to act by many other human and other-than-human actors. They highlight the changing and fragile nature of management control and performance management (see Ahrens and Chapman, 2007) by drawing on the 'principle of symmetry' (Latour, 1996). From a symmetry perspective there is no *a priori* privileging of specific (managerial) network locations; powerful managerial locations are viewed as network effects. Managerial intentions are thus shaped through the associations in the network and are not outside the network.

However, this study positions translation not as a result of purely flat relations between different human and other-than-human actors, but as a practice. A practice is an organized human activity. It is an "organized, open-ended spatial-temporal manifold of actions" (Schatzki, 2005, p. 471) in which many actors may take part. It is made up by understandings, rules and human intentions that organize chains of action or 'arrays of activity" (Schatzki, 2001, p. 2) and it is inherently normative. Different from an ANT-perspective, a practice perspective acknowledges that certain managerial locations may be a priori privileged; that there are managerial intentions that are not network-effects, but that are infused in the network. Specific managers may embed the practice in an intentional structure, whilst allowing for the agency of many other actors. Therefore, although it is infused with managerial intentions, the practice might have unexpected consequences. Moreover, a practice perspective is less deconstructive than an actor-network perspective; it takes an interest "in the (temporarily) assemblages of which it becomes a part" (Ahrens and Chapman, 2007, p. 8). In a practice perspective, the balanced scorecard is not treated as a side-effect of all kinds of associations, but is interesting in itself. It is a more or less stable institution or structure that results from the translation practice.

The dialectical practice of translation concerns the re-embedding and subsequent dis-embedding of the idea of a balanced scorecard. Re-embedding refers to the intra-organizational change processes that unfold once a disembedded idea has entered an organization. Czarniawska and Joerges (1996) point to a double dimension of re-embedding, which includes *interpretation* – i.e. aligning the new idea with words, values and symbols that already exist in the focal context, and *materialization* – i.e. the enactment of the new idea through discursive and material arrangements (Leca *et al.*, 2006).

Theorization

In processes of re-embedding, theorization may be important in two ways. First, it may be important in the process of interpreting the new ideas in the local context. Voronov *et al.* (2010) speak of *local ex-ante theorization* when pointing to local actors' creation of an initial model, based on the identification of problems and formulation of solutions to these problems. This local ex ante theorization also informs actors about the existence of new practices and offers motivations why old practices need to be replaced (theorization specifies organizational failures) with these new practices (Voronov *et al*., 2010; Hinings *et al*., 2004). Or, in the words of Hinings (2011, p. 3), "...theorization points to the necessity of establishing why an emergent culture or practice should be adopted...” Second, theorization may be important after the idea has been materialized at the local setting. Such *local ex-post* theorization includes post-hoc reflections on the collective translation work, whereby the reflecting actors search for evidence of the success of the translation, or lack thereof, and rationalize it (Voronov, *et al*., 2010). Thus, local ex-post theorization evaluates the outcomes of the translation work and concludes whether the local model still necessitates further elaboration (Voronov, *et al*., 2010). If not, apparently a process of institutionalization has come to a standstill. The idea has become unquestionable and taken-for-granted. The idea is turned into action, and that action is repeated to the point of forming an action pattern. If this action pattern acquires a normative justification, an institution (or a stable actor-network) emerges (Czarniawska, 2008, p. 93). Of course it is also a possibility that the institutionalization fails. This is the case when the new actor-network (the balanced scorecard) does not reach the status of a macro actor (Czarniawska and Sevon, 1996); the networks created by associating micro-actors do not acquire sufficient stability. Apparently, then, the process of translation and its circulation of intermediaries did not lead to an agreement (Callon, 1991; Leca and Naccache,2006).

Towards the institution of a balanced scorecard

Translating a balanced scorecard into a stable institution is not without problems. It requires that the change agent convinces other organizational actors of the need for change and the role of the idea (*interessement*). Not only does the idea have to gain legitimacy in the eyes of a substantial number of organizational actors, it also has to be materialized into an object (*idea-materialization*). Moreover, the materialized idea (the object) has to be enacted. To this end, there has to be *support of allies;* organizational actors have to commit themselves to the objectifications and objects. *Interessement* can be defined as a matter of interesting an increasing number of allies around a potential innovation (Pohl *et al*., 2009, p. 53). It “aim(s) at convincing the actors that they have an interest in cooperating to the institutionalization of the new practice” (Leca *et al.* 2006: 7). Change agents must convince the actors in the local setting that the project will

benefit them. The idea has to be edited according to the local context's institutional arrangements (Leca *et al.*, 2006; Sahlin-Andersson, 1996). A good fit with these local institutional arrangements increases the chance of successful institutionalization (Leca *et al*., 2006; Hargadon and Douglas, 2001). A possible discursive strategy by the change agent is to formulate the idea in the local settings so that it "tells a good story" (Sahlin-Andersson, 1996, p. 87) – i.e. in such a way that it would attract attention (Leca *et al*., 2006). In order to legitimize the idea, it is often presented as rationally and logically appealing, including a clear causality pattern (Nilsson, 2008; Sahlin-Andersson, 1996). Some elements can be overemphasized and dramatized to convince local actors (Leca *et al*., 2006). By means of '*languaging*' a bridge can be built between the present (state) and the future (desired state) of the organization. Languaging (Von Krogh et al., 1994; von Krogh and Roos, 1995; Wolpert, 2002) is being defined in this study as developing a common terminology by inventing, applying and/or rejecting distinctions, by means of interaction and dialogue among actors (Wolpert, 2002). The goal is to exchange interpretations, to get to the bottom of meanings and to develop a common definition of the situation and a common action context. Distinctions are ideas, images and insights that are put into words (in language) and are expressed in the form of opposite twin concepts (Wolpert, 2002). Through distinctions actors establish a discrepancy between the existing and desired situation. Distinctions help actors to express their own opinions by accentuating certain aspects they consider particularly important in the interactions with other actors (creating contrast). To a certain extent, the translation effort has the character of a 'language game', in which actors try to reach consensus about the meaning of certain key concepts and about possible innovations locked in these concepts (Wittgenstein, 1953; Von Krogh and Roos, 1995, p. 99). Through interaction actors try to mutually develop a common definition of the situation and a common action context.
Von Krogh *et al*. (1994, p. 62-63) describe the concept of 'languaging' and the role of distinctions therein as follows:

"As organizational members observe events and situations, and as they engage in languaging, that is, apply and invent distinctions, phrases, sentences etc., they participate in developing organizational knowledge. Agreement and disagreement are apparent at

many levels of the organization at all times, and as organizational members strive towards agreement (or settle for disagreement) they continue to develop organizational knowledge, enabling finer and finer distinctions.. . Sometimes organizational members invent new fundamental distinctions pertaining to organization vs. environment, strategic vs. operational, innovation vs. imitation etc. In other words, they scale towards the 'root' of the distinction tree. This scaling has seriously challenged existing organizational knowledge and current distinction making. The reaction of other organizational members is often apparent; they do not recognize these new distinctions as advancing the knowledge of the organization. Why? Perhaps they do not so much because they disagree with the new distinctions, but rather because they do not understand the distinctions; i.e. they lack knowledge. … Organizational members frequently introduce new ideas, new concepts, and new experiences. The key question is to what extent new distinctions are 'languaged' in the organization, and how long they are sustained. New distinctions often vanish simply because they are not understood or further debated".

Idea-materialization concerns the transformation of an idea into an object. This embodiment of the idea is aimed at making the idea work ("*materialize in action*") in the organization. How is the balanced scorecard made to work? Idea-materialization can be seen as an act of customization as the idea is transformed into a customized balanced scorecard. Often, the customized solution is embodied in *inscription devices*. Such devices materialize the problems and interests. Inscription devices constrain and enable local control and action at a distance (Robson, 1992; Sundstrøm , 2011). They reduce the range of possible conversations (Latour and Woolgar, 1979). These material artifacts will stabilize the distinctions and enable their circulation (Leca *et al*., 2006). Inscription devices take the form of projects, handbooks, tentative templates, memos, reports, graphs and so on. They inscribe the issues at stake and the solutions considered (Leca *et al*., 2006). Once actors accept the device, they will agree to discuss within the limits of this artifact (Leca *et al*., 2006). Qu and Cooper (2011) describe three features of inscriptions. First, inscription building provides local specificity. Second, inscriptions can be a means to control conceptual ambiguity; third, inscriptions can hold together a network of support for management technologies.

Support of allies is related to the enactment of the object by organizational actors. Is the newly constructed object or system employed by the targeted audience? If the change agents consider that a substantial number of actors fail to give their support (e.g. because they reject or do not understand the distinctions), they can (re)negotiate with them. They can (re)negotiate the problems and interests (e.g. Fligstein, 1997, 2001) as well as the inscription devices (Callon, 1986). This may lead to an increasing number of actors that enact the balanced scorecard within the organization (Leca *et al*., 2006).

The dialectics between the global and the local

Voronov *et al*. (2010, p. 42) state that just "by choosing to adopt and develop a particular version of the global institution, local actors thereby enter the global field and become participants in the debate about the nature of this institution". But in addition to this discursive relationship, materialized ideas travel from the global to the local and vice versa. In some cases the locally translated and institutionalized idea may go 'back to the globe' and maintain an ongoing spiral of fashion. In order to find its way to the globe, the locally translated and materialized idea has to be dis-embedded by (local) actors.

Field study

Our field study concerns the translation of a balanced scorecard as practiced in a local bank. (Rabobank The Hague). The process of re-embedding the balanced scorecard is demonstrated by focusing on both interpretations through which the idea of the balanced scorecard is aligned with words, values and symbols that already exist in the organization, and the social-material enactment of the new idea. It is shown how the balanced scorecard is theorized at the local level, and how interessement, idea-materialization and the search for support of allies is practiced.

Case selection: a rhizomatic process

The approach in selecting a case was rather "rhizomatic" in nature (Nicolini, 2009; Schwartz-Shea and Yanow, 2012). A rhizome is a form of 'bulb' that extends its roots in different directions, whereby every root extension forms a new small plant that, when matured, extends its roots in different directions (Nicolini, 2009, p. 128). In accordance with the metaphor of the rhizome, the studying of the BSC practice started with an in-depth study ("zooming in") of an organization and then spread following emerging connections (Nicolini, 2009, p. 128). After having zoomed in at Rabobank Group (headquarters), connections emerged towards a remarkable BSC practice at the local "Rabobank The Hague", which in turn became a target of a new round of zooming in (Nicolini, 2009, p. 128). A few interviewees at the Rabobank Group communicated that the local "Rabobank The Hague" "really had very successful BSC implementation". One of the interviewees talked about "some kind of dialogical approach". As researchers we were surprised and in order to explore this opportunity to learn an initial contact with the Director Private Companies of this local bank was established.

Data collection

Our main sources of data collection were interviews and documents. With the exception of one interview (see table), all interviews were recorded on tape. With regard to the interview that was not recorded, notes were made during and immediately after the interview. All recorded interviews were transcribed. For all interview transcripts an extensive summary was produced and sent to the interviewees for review and feedback. They often provided us with valuable additional information.

The data from interviews at Rabobank Group (headquarters) are drawn from seven formal, semi-structured in-depth interviews carried out in 2001 and 2002 (see table 1). In addition there was a written interview (filled in questionnaire) with the CEO of the Rabobank Group.

	Date	Position interviewee	Duration (minutes)
1	November 2001	Director Control Rabobank Group	60
2	November 2001	Controller Control Rabobank Group	90
3	December 2001	Team leader Control Rabobank Group	90
4	January 2002	Senior advisor Strategy Rabobank Group	90
5	January 2002	Program manager Results Oriented Steering Rabobank Group	120
6	February 2002	Director Control Rabobank Group	100
7	March 2002	Director Control Rabobank Group	75
8	July 2002	CEO Rabobank Group	Written interview

Table 1: Interviews at Rabobank Group

At the local ’Rabobank The Hague ‘ eight formal, semi-structured in-depth interviews were carried out in 2003 and 2004 (see table 2).

	Date	Position interviewee	Duration (minutes)
1	March 2003	Director Private Customers	120
2	May 2003	Director Private Customers	120
3	July 2003	Project manager BSC + Staff member Employees and Organization department	150
4	July 2003	Manager Customers Advice + Manager Marketing & Communication	150
5	July 2003	Consultant/ University professor	90 (not recorded)
6	August 2003	Manager Business Development & Control	120
7	January 2004	Consultant	90
8	June 2004	Project manager BSC	120

Table 2: Interviews at Rabobank The Hague

In addition to the formal interviews, at the end of and after the field study period there were informal conversations, in particular with the Director Private Customers and with a consultant. Some of these conversations were aimed at the writing of research papers based on the case material. Although not recorded, these conversations were very helpful in understanding the case situation. Moreover, we conducted more than thirty interviews at three other local Rabobanks. The opportunity of comparing sites proved valuable in checking the plausibility of our research findings.

In order to get a holistic picture of the BSC translation processes at the local organizational level we (often based on the “snowball sampling”) interviewed diverse categories of actors in the case organization, e.g. managers, project leaders, users and

controllers. In order to learn more about the local / global interconnectedness we also interviewed some interviewees at group level, e.g. CEO, group controller and the program manager Results Oriented Management. From ‘outside’ we interviewed consultants and a university professor.
In terms of Flick (1997; 1999) the early interviews can be characterized as “episodic interviews” .We asked questions like: “What does the BSC mean for you?” When you look back, what was your first experience with the BSC? Could you please tell me about that situation?”, and “Have your relations with other people changed due to the BSC? Please give us a typical situation”. Potential recall problems (Schwenk, 1985) were alleviated by interviewing more than one person of one and the same “category”. In some cases we even interviewed the same person several times. In the later interviews it was then possible to conduct more “narrative interviews” (Flick, 1997). We then asked the question: “Tell me the story of the BSC (again)” and then the interviewee tended to start a monologue telling us all relevant events from its beginning to its end.

Documents in different forms were the second source of data. The documents included annual reports, strategy documents and department plans, publications in journals and other internal company documents (See appendix 1 for a listing of the most important field documents). We collected a huge amount of material because the interviewees were very willing to provide us with all the documents we needed.

Data analysis

We analyzed the data against the theoretical background presented in the former section. According to Barrett (2009), three features are of central importance in qualitative analysis: the conceptual model/framework, a “burst of insight”, and the writing process (Barrett, 2009). Barrett (2009) argues that the analysis of qualitative data is a “last frontier” that still has to be demystified. He warns and demonstrates that qualitative researchers will not get much assistance from textbooks on qualitative methods. He proposes a “modest alternative” by making a distinction between ‘large A’ and ‘small a’ analyses. ‘Large A’- analysis refers to the analysis of data at a higher analytical level of analysis. It addresses the research project as a whole, preferably on the basis of a conceptual model. ‘Small a’- analysis refers to an analysis “close to the data” level. The pure case, or exemplar of ‘small a’ is the “burst of insight”. The “burst of insight” is like shouting “Eureka” when puzzling matters suddenly make sense. For example, already in the first interview (March 2003) the Director Private Customers explained to us in detail the importance of artifacts (“the cups”) in the Champions League and the importance of formats, tables and visual representations in the departmental plans. It was then when we realized the importance of materialization in objects, stimulating a move between data and theory, particularly actor-network theory and practice theory. As a third feature of qualitative analysis, Barrett points to the importance of the writing process. To a large extent writing and analyzing are the same because a researcher interprets as he writes (Barrett, 2009; Moisander and Vallonen, 2006; Richardson, 2000). Writing can facilitate the dialogue between the text and the researcher (Moisander and Vallonen, 2006). We experienced that the mere taking of a note could be a prod to start thinking more carefully (Mills, 1959; Moisander and Vallonen, 2006, p. 122). Also, the practice of writing made the researchers move back-and-forth in their data.

The research site

Rabobank The Hague is one of the local Rabobanks within the Rabobank Group. The local bank consists of two different (key) segments: ‘Private Customers’ and ‘Companies’. There are eighteen departments that together make up the two segments and a number of staff departments. The executive team consists of a Director Companies, a Director Private Customers (the initiator and ‘champion’ of the BSC program of change) and a General Director. In *Appendix 2* a chart of the organization is attached. The mission of the Rabobank The Hague, as formulated in 1996:

“Rabobank The Hague aims at gaining a sustainable and prominent position in the hearts and minds of people in its operating area as a broad, cooperative financial services provider by demonstrating its ties with the local community and stimulating the related economic activities” (Medium term plan 2003-2005, p.5).

This mission is consistent with the overall goal of the Rabobank Group: value creation for both customers and employees. The customer value is defined as "the best possible products and services at the best possible price". Employee value concerns the well-being of individual employees and an inspiring organizational culture. However, precondition for the value creation to both customers and employees is financial stability. Therefore, the Rabobank Group aims at a steady development of three financial ratios: the tier-one ratio, the ROA and the net profit growth.

Rabobank The Hague works hard to meet the financial requirements. Its first strategic ambition is to improve the bank's financial performance: *substantially improving the profitability.* Its financial ratios structurally lag behind both the profitability requirements by Rabobank Netherlands and the ratios of other large city banks. The improvement of the profitability therefore is a necessary precondition for reaching a sustainable and leading position in its operating area (as stated in the mission statement). In March 2003, the Director Private Customers states:

"*Customer value means nothing to me. The only thing that does mean something is that I want to increase the profitability of my current portfolio. We are particularly investing in the 'wealthy' segment because this is where you can get something*".

In addition to an improvement of its profitability, Rabobank The Hague aims at a profitable growth in specific markets – those markets that will lead the bank towards substantial improvement of its profitability in both the short and the long term. In sum: the bank seeks for 'profitable growth'. In order to reach its key objective the bank cooperates with Rabobank Netherlands and other local banks.

Cohen Brown cultural change program

In 2002, the Cohen Brown cultural change program was initiated. Due to the disappointing revenues and profits there was a felt need to develop a methodology to increase the sales of the company in a structured way. The so-called '*big five*' was a part of this methodology. This concerns five focal areas (main objectives) in a particular period; a particular week, month or year.

In August 2003, the Manager Business Management was commenting on the prevailing business culture:

"*It seems quite open to me, and 'contractual'. A company where it used to be difficult to join in with each other and to make it clear that one works for the same customer. I really think that our work is [primary] about customers, everybody understands this but we designed the company in such a way that one risks losing this ultimate objective out of the eyes. You see, it is getting much better now, so that you say: there's more focus now*"… *"by 'contractual' I mean that if we agree to sell this week, say five All-in-One insurance packages, then everyone should go for it and nobody should find excuses for having sold just four because… an agreement is an agreement and this is well understood now".*

The Medium term plan 2003-2005 ('Profitable growth') states the following regarding the (development of) the culture (p. 19/20): "The culture of the bank develops from a reactive (Rabo) culture towards a proactive customer and sales oriented culture. This is exemplified not just by the developments related to Cohen Brown/Champions League in 2002, but also by the development of the Customer Contact Center and by growing cooperation among the segments. In this planning period, the trajectory initiated in 2002 will be strongly pushed forward. The desires for winning together, for excelling in the own profession, for giving others a chance and for having good sales managers are the essentials of this culture".

Translating the balanced scorecard: ex ante theorization

When, in 2001, the Director Private Customers had taken office in Rabobank The Hague, the bank was rather messy. Every department pursued its own results and only the Directors took care of the whole; there was hardly any mutual cooperation. The Director Private Customers reflects on the ex-ante theorization indicating the failures of the old practices (March, 2003) and relating them to a 'solution' of the balanced scorecard:

"I work here for two years now. When I arrived it was a messy bank. The top was very noisy, a lot of money. Each department focused on its own results and only the directors on the whole [bank]. However, there was no mutual co-operation. And then one needs a driver for change and that driver has been found in the Balanced Scorecard (BSC)".

The ex-ante theorization was not limited to a lack of mutual co-operation. It also concerned a performance gap. For many years, Rabobank Netherlands (the central office) was disappointed by Rabobank The Hague's financial results. To change this, Rabobank The Hague's executive board decided to adopt the idea of a Balanced Scorecard. Both the Director Companies and the Director Private Customers were already familiar with the BSC. In his former job, the Director Companies already developed a scorecard for the ABN AMRO. Apparently, there was *perceptual readiness* (Czarniawsaka-Joerges, 1996) for the balanced scorecard.

Our interviews revealed that the most important argument in favour of the Balanced Scorecard was the opportunity to focus on (just) four perspectives. It was theorized that in order to increase the bank's profitability, the most significant 'profitability drivers' had to be controlled. Thus, the scorecard was reasoned to be a solution not just for a lack of co-operation, but also for a lack of focus.

An alternative to the BSC was the Rabobank Steering Model, also called *Compass Model.* The Compass model was developed by the Rabobank Group and was mandatory for the 'external' reporting to Rabobank headquarters. For management control purposes in the local organizations, the local banks were formally free to use this model or any other model. However, in practice executive management had to explain a deviation of the Compass Model for internal purposes to headquarters. Moreover, the controller in Rabobank The Hague opposed to the implementation of two distinct 'models'. Therefore, the (potential) use of a balanced scorecard was not without problems. Yet, according to the Director Private Customers, when it came to management control purposes, the Compass Model had a number of deficiencies. For example, for evaluation purposes the local bank had to deliver the local results to headquarters on a monthly basis, but for management control purposes this was considered to be too long a period. At headquarters, the results were benchmarked against those of other local banks, operating in different situations. However, a large city bank such as Rabobank The Hague differs considerably from the ‘average’ local bank. Therefore, in the eyes of the local bank’s management benchmarking led to misleading interpretations. In addition, there was the ‘customer value’ aspect. Although this was an important factor in the Compass Model, it was not measured because headquarters considered return on assets and solvency to be much more important.

The Project Manager reflects on the ex-ante theorization and explains the reasons behind the adoption of the BSC:

“A cry for help, as we wanted to know where we were and how we could measure this. To get an idea whether you are in control, you obviously need management information and you should know where you aim at. This should be stated clearly, because this bank was aiming at everything (and, thus, at nothing). There was too little vision behind this all and this was the main reason, I think, why we have employed the BSC, because this was a means to structure our vision and to held each other accountable for it. t. There was simply no structure prior to it”.

The Project Manager confirms that the Director “Private Customers” was the initiator of the scorecard. The Director was the institutional entrepreneur/change agent of the BSC project. Although the General Director promoted the BSC and the related cultural change program (through employees’ newsletters, the presentation of the Champions League cups, etc.), according to the Director Private Customers, he *“never really embraced [the BSC], but rather tolerated it”.*

The following quote of the Project Manager illustrates the logic set by the change agent, linking the main local problems to the BSC idea:

Simply for being able to structure the management information and to focus. Focus is a key word here. There was a focus deficit so far, what do we want? The BSC pushes you to think in a structured way and to measure accordingly.

Translating the balanced scorecard: interessement

After finishing the Cohen Brown trainings, the BSC trajectory was initiated (February–March 2002). The report 'Profitable growth' was identified as the basis for plans in the planning period 2003-2005. In a bottom-up process, the management team and the heads of the departments consequently formulated plans for meeting the objectives stated in the report. First, two "strategy maps" (through which the idea of the balanced scorecard started to get materialized) were developed; one for Private Customers and one for Companies (see Appendix 3). For the development of the strategy maps external consultants were engaged. The consultants introduced the BSC theory by giving presentations to the directors and the management team. There also was a two days meeting of about 30 people (most of them being company managers). The Director Private Customers made it very clear that he demanded full commitment of all managers to the BSC change trajectory. A number of managers left their positions shortly afterwards. The Director Private Customers comments on this:

"...those people found it unacceptable. It was particularly due to the higher transparency the new system would bring".

The Project Manager comments on the later developments:

"We started by stating clearly to both companies and private customers what from all four perspectives our strategic objectives were. This was the focus of our discussions with that external consultancy. What did not go well was that the discussions were only with a part of management, only managers of six line departments, although we now have eighteen departments in total. The other twelve followed at a distance. To determine the critical success factors we simply had meetings together: real discussions like, well, what is financially important to us, and so on..."

Finally, the two strategy maps were developed based on a *background story* (the documents 'The story behind the Strategy Map of Rabobank Den Haag, Private

Customers respectively Companies'). Through these texts, the philosophy of the scorecard was expressed. New features such as the 'Confrontation Matrix', the "Overview of Damage Risks' and the "Strategic Contribution of the Department' were emerging from the discussions between directors and consultants. Subsequently, for each department a strategic map (18 "department scorecards") and a department plan (see for an example Appendix 3) were developed. According to the Project Manager, the strategy maps and the background stories were only sent to the management of the departments. The other employees were only marginally involved in the process: *"I don't think this is good either, but the process was going too fast for it"*.

A consultant involved in the project:

"We firstly communicated the strategy card and subsequently made changes according to the suggestions received. Then sitting on the Large Companies: well, on that chart (strategy map Companies) what are the disruptors? What can you do about it? How could we [the directors] help on this? Then we descend from Companies' objectives to Large Companies' objectives. What's it called then?, etc...".

Similar formulations were used by the Manager Marketing & Communication:

"At a certain moment we got some homework. Now try to fill in on that strategy map what the CSF's [critical success factors] are and what your contribution to this is".

On April 3, 2003, a 'policy day' was organized on the topic 'From BSC-project to continuous process'. During this day in Noordwijk, a manager of a specific department presented the scorecard of another department. In the afternoon an 'information market' was organized (also called 'reflection market'). The participants examined certain issues from multiple points of view, without pushing forward their own opinion. The aim was to reach consensus. Armed with stickers marked by question marks, exclamation marks and flash signs, the departments went shopping to each other. Each department had its own ‘market stall’ containing the strategy maps and the objectives, hanging as posters. A consultant recalls:

“Everybody had received all the information from the others beforehand. Subsequently, you could go shopping to your internal clients and suppliers. If one wants to meet its own objectives, than one needs an internal supplier. However, does your internal supplier know what your objectives are? Could I help you on this?... Due to this focus on coordination many suggestions for improvement have been formulated”.

In a positive atmosphere, in the course of this day the colleague-departments’ plans and strategy maps gained quality and became more focused. All 18 departments were involved in these conversations. However, there was one exception. The Marketing & Communication Manager comments that the Planning and Control department had been sceptical about the BSC for a long period of time:

“It has to do with the fact that this model diverges considerably from the models employed at Rabobank Netherlands. So how can one find a connection with it? Some information has to be delivered monthly according to the Compass Model”.

The language represents a big problem here. In a letter addressed to the directors and the management team (May 20, 2003), the Head Planning & Control asks whether the project manager of the BSC “[could] translate the set of concepts of the Compasses to ‘Balanced Scorecard’ concepts and sales objectives”. Eventually, the bank succeeded in meeting the information requests by Rabobank Netherlands (external reporting), while at the same time continuing the balanced scorecard project for internal purposes, along with the related cultural change program.
The Director Private Customers and his Project Manager used a discursive editing strategy with the aim of ‘telling a good story’ in order to convince (‘interesse’) other organizational actors and gain legitimacy for the BSC idea. Through language of distinctions ‘what-is’ situations were distinguished from ‘what-should-be’ situations (and, respectively, ‘what-still-has to-be-done’ situations). According to Von Krogh et al.

(1994), the key question is how and why new distinctions are introduced and to what extent they are entrenched and are conferred meaning to. Von Krogh et al. (1994) suggest that sometimes the break line separating the present from the past is so strong that it results in a "rescaling of the knowledge tree of the organization". This, indeed, proved to be the case at Rabobank The Hague. The desired fundamental change as portrayed above showed through several (key) concepts that were utterances of the distinctions. These distinctions gain a central place in the management terminology and form the basis for decisions and concrete actions (the action context; Wolpert, 2002).

In the Rabobank The Hague, the following distinctions and corresponding (key) concepts played a role in the change processes (see Table 3).

Table 3 about here

Translating the balanced scorecard: idea-materialization

Concepts and ideas corresponding to four of the five distinctions ((1), (2), (4) and (5)) were materialized in the departments' plans for the coming three years. The strategy maps/Balanced Scorecards (both Private Customers and Companies) state the departments' overall objectives (their intended 'strategic contribution'). These overall objectives are coloured in orange and indicate the departments' key concerns. In the 'Departments' Objectives Overview', the five most important objectives ('big five') are indicated at the top. Subsequently, the 'Key Performance Indicators' (KPI's) are presented. For each department's objective, one or more KPI's are described. Then, 'initiatives' for meeting the objectives are described in a confrontation matrix, relating them to the departments' objectives. Finally, departments' dependence upon other parties is traced in the 'Overview Damage Risks". This overview presents some objectives on which the department has no direct influence, but that are nevertheless important for the performance of the department. As an example, a part of the departments' plan of the Large Companies department is attached as Appendix 4. The idea of 'competition' as it is reflected in distinction 5 is materialized through the artefact 'trophy' ('cup'). In accordance with the Cohen Brown philosophy, in June 2002 Rabobank The Hague implemented a 'Champions League'. Based on the scores on the BSC performance indicators, every second Monday of the month the Champions League awards the best performing departments. In the evening, the entire local bank gathers in the bank hall (the so called 'bank hall meetings') to witness the General Director awarding the trophies. In 2004, there were three competitions, one for the six line departments and three product departments, one 'staff cup' for the nine staff departments, and one for the banks' offices. As another example, the idea of 'accountability' as it is reflected in distinction 3 is materialized through the inscription 'weekly reports'. The weekly briefing and debriefing is an important part of the Cohen Brown philosophy and illustrates the instant materialization in action. Every Monday morning a 'Directors meeting' takes place. There, among other things, the weekly reports are discussed. All the heads of departments have to send their reports accompanied by brief policy texts to the Project Manager before 10.30. He condenses the reports to two A4 pages. Each department has its own colour, and the most important results are marked with red and green. Targets and the actual results are presented for comparison, and the Directors assess the reports. An example is given in Appendix 4.

Moreover, on Monday each sales department starts with a sales meeting. At this meeting, the focus is on sales targets for the coming week. On Friday afternoon an evaluation meeting is organized. The objective is to evaluate the achievements against the targets. This is seen as a beginning of a culture of accountability.

The Director Private Customers comments (Heuvelmans, 2003):

"The sales department was divided into small units with considerable social control. The sales people evaluate themselves on a weekly basis and then tell me how it went. At the end of every week, they send me a report with details about what they have sold and why they think it is good or bad. By measuring achievements over very small periods, both management and employees timely realize whether things are going well or not. If there is a crisis, then employees are much earlier aware of it and they are more motivated to help solving it."

A consultant adds to this and clarifies the 'agency' of the inscription *'weekly report'* (Heuvelmans, 2003):

"It starts with raising awareness, people on the work floor signalling that things are not going well. As they write it down themselves, something happens to them mentally. They will be more motivated because they have an obligation with regard to what they have written."

The local and the global

As a consequence of a local translation some features of the general idea and concept of the BSC may get "lost in translation", some features may (slightly or more fundamentally) change and some features may be added ("enrichments"). A number of features of the 'State of the Art' BSC can be defined (based on Speckbacher et al., 2003; Kasurinen, 2001). The balanced scorecard:

(i) Contains financial and non-financial strategic measures/objectives
(ii) That are grouped into perspectives
(iii) Employs cause-and-effect chains
(iv) Contains action plans/targets
(v) That are linked to incentives
(vi) Involves strategic discussion intended to help 'refine the vision and strategy'.

Clearly, the first two features are present in the local Balanced Scorecard (=Strategy Map). Furthermore, the employment of cause-and-effect chains (feature (iii)) is clearly recognizable in the translation of the Balanced Scorecard, but is apparently lost in translation.

The project coordinator:

"…when reporting, we did not implement it [employing cause-and-effect chains] yet. But I think both management and directors have the issue on their minds. You can see it back in the strategy map, because those lines have been traced. If you read the background story than you also see it is there."

Feature IV (action plans and targets) can be traced in the initiatives overview. The initiatives are even related to the departments' objectives in a 'confrontation matrix', which can be seen as an enrichment of the BSC as developed by Kaplan and Norton. The departments' managers also define targets themselves, which are only marginally assessed by the directors.

The Customers Advice Manager states:

"The best part of it is that if you're allowed to define the target than you often set it higher than the directors would have done".

The managers also have to make a weekly report explaining whether they did or did not meet the targets.

Feature v (linking plans and targets to incentives), was lost in translation. However, in the interview (June 2004) the project manager states that there are plans to start using the variable 'incentives' shortly.

"…we will trace it from the objectives stated in the Balanced Scorecard to the employees' level".

The following statement by the project manager (June 2004) indicates that the strategic discussion/dialogue (feature (vi)) so far did not work out very well:

"This talking to each other happens particularly within the Management Team, plus the weekly reports to the directors containing the most important indicators. Of course we talk to each other, but at this point still [particularly] on policy issues, just under the strategic level. Hence, we talk too much on department's level and too little on bank wide level".

He also indicates that this is a consequence of a lack of a strategic scorecard for the bank as a whole:

"…you have a card for companies, one for private customers and a story on the top from the strategy map, this is where one should pick up 10-15 most important indicators from,

at the moment they are fragmented. We do have them [indicators], but we get them fragmentally"

Another possible explanation is that the General Director frustrates a real strategic dialogue based on a BSC. As argued earlier, the General Director promoted the BSC to the outside world, but never really pro-actively embraced it nor insisted on an internal strategic dialogue based on the BSC.

In sum, the following "enrichments" (additions to the 'State of the Art' BSC) may be identified:

- 'The Story behind the Strategy Map';
- The 'Confrontation Matrix';
- 'Overview Damage Risks';
- Strategic Contribution of the Department.

Moreover, the introduction of internal competition by relating a Champions League (cups) to the BSC may also be seen as an enrichment.

Translating the balanced scorecard: support of allies

In the summer of 2003, the policy planning for 2004 started. It departed from "the learning moments we had on the policy day in April" (internal memo 'Policy Planning 2004', August 13, 2003). For example, in July 2003 the project manager states the following:

"Now we talk at the team-leaders' level about the objectives. Hence, the lower levels are also involved now. Everyone has the opportunity, if one has the ambition, to say something about it".

With the purpose of communicating to the work floor, special evenings were organized for the employees. For example, the Marketing & Communication department organized a special evening for the department "Clients' Consulting". During the evening a movie was presented and Mr. Cohen (from America) was a distinguished guest. The "Clients'

Consultancy Manager" presented the BSC to his department. Communicating openly to people was seen as very important. The manager also produced a present for every department employee: a 'puzzle' of the strategy map for Private Customers. On the issue of communication, the Project Manager states:

"We communicate, so to speak, 'on the minute' about the status of the policy planning. So, within the segments the objectives are now discussed collectively. It is much more bottom up at the moment. During the 'bank hall meetings' they tell a monthly story. There are 200 people there, and they are being told at what point we are, where things are balanced, and where they are not. Furthermore, relevant information is published in the employees' newsletter… I think that the largest communication efforts should be focused on the daily work floor and this is the case now".

The search for support of allies is a continuous process, as is reflected in a statement by the Director Private Customers:

"…the whole strategy map exercise is a continuous process…continuously we discuss scorecards and KPI's with people".

He also points to the importance of passion in getting support and commitment of allies (Heuvelmans, 2003):

"In the Private Customers segment, everything that emerged from the various strategic discussions filtered down to the lower levels and was re-examined with much enthusiasm. At a given moment, I came into contact with a customer who complimented the company on its no-nonsense attitude. This was exactly what we had discussed in the sessions a few months before. It is great if you see that a particular strategic decision is spot on and due to the enthusiasm and commitment of staff filters down to all employees. In the Companies segment, there was no filtering down to the lower levels and therefore no lasting power. In this segment, managers were so honoured that they were allowed to

participate in the discussions and felt therefore so exclusive that they did not want to share information with the lower orders."

In December 2003, another policy day was organized. The conclusions were summarized in a policy magazine (February 2004). Here is a fragment from that policy magazine:

"The morning was dominated by presentations. Each manager was asked to present a plan for another department. In this way, the 'tone' for the day was set: it is important to look beyond the borders of your own department. In the afternoon, there was room for discussions. The discussions were organized in four groups. In each group the plans of the managers involved were discussed one by one. A good preparation for the day was essential. During the group discussions the plans were assessed against consistency (vertically and horizontally), the relation to bank wide objectives. The positive and negative points of the plans were discussed. After the group discussions, a plenary session was organized for presenting the gathered inputs. Prof. Dr. Cees van Halem was invited to chair the plenary meeting. The final objective was to gather all the critical notes and to work them out in the various departments' plans".

Executive management had the formal power to enforce fundamental BSC change. In a dialectic conversation at the beginning of the change trajectory, they made this clear to the managers. The Director Private Customers comments (Heuvelmans, 2003):

"In order to create a shock effect, I opted for the Balanced Scorecard. Some people could not accept this change and left the company. Others were pleased that finally something was going to be changed. In this way, I lost a third of my managers and yet I know there was no other way forward"

However, in the subsequent trajectory, executive management was eager to facilitate participation and promote dialogue. The dialogue proved to be a suitable conversation form to get the support of allies. It was characterized by the willingness of the human actors to examine certain issues from multiple points of view, without pushing forward one’s own opinion. The goal of the dialogue was to make the points of view in the group more explicit and to bring about a shared perception of reality (‘communicatively acting’). That is, the goal was to objectify through social interaction.

This seems to be an explanation for the relatively fast entrenchment of the Balanced Scorecard in this organization. It is not a “Herrschaftsfreier Dialog” (Habermas, 1981) or an idealized, fully open thoughts exchange (Senge, 1995). Rather, it is an example of business political ‘stage direction’, where the directors launch certain key concepts (e.g. balanced scorecard, big five and champions league) as ‘beacons’. Given these ‘beacons’ the further processing can take place. Definitional boundaries were traced around the meaning of the concepts. However, the directors made sure that there was enough discretionary space (or space for agency) within the boundaries of the definitions.

Despite this space for agency, however, the Director Private Customers continuously needed to (re)negotiate. The (re)negotiations concerned the problematization (for instance with the controller), the distinctions (for instance with the non-sales departments about distinction 3 (the issue of accountability), and the inscription devices (for instance the different cups and regarding the contents (texts etc.) in the departmental plans).

In June 2004, two strategy days were organized for the staff and the management team. The project manager recalls:

“We organized two strategy days and I took part in both of them. We discussed in a very conscientious way about the relevant variables [in the strategy map]. Almost all of them are relevant, but we better framed and focused them. I underline the importance of focusing, because you can see a year later that you slightly miss the focus you expected. And also the process, it becomes increasingly focused… we also talked one more time about the level at which the targets are raised... ”

In the summer of 2004 the work on the policy plan 2005 started. In order to achieve an even greater focus of the process, the learning points from the previous policy planning were taken into consideration.

Translating the balanced scorecard: ex post theorization

At the end of 2004, in the interaction among actors (mainly managers) a number of distinctions were recognized as highly important and gained in significance. They even surpassed the ‘official doctrine’ (‘rescaling’). The changed organizational principles concern the following aspects: more attention to the ‘drivers of profitability’, more focus and a shared desire to excel (being ‘the best’). From the interviews, it can be concluded that the other two intended changes of the organizational principles were not realized yet. Creating a culture of accountability succeeded for the sales departments, but is still a difficult process for many other departments. The coordination of the objectives and the cooperation among departments are also still in need of improvement. The on-going discussion on the exact definition of ‘lead’ is an illustrative example.
Reflecting ex-post on the entrenchment of the new BSC control system, the Director Private Customers states (May, 2003):

“The entire company talks about this, is busy with it, has an opinion about it”.

Even the departure of the initiator and champion of the BSC (Director Private Customers) in October 2003 did not harm the focus on the balanced scorecard. The project manager reflecting on this (June 2004):

“It seems now that the persons he gathered around him [the management team] are strong enough to preserve it. You can see that as time passes it has broadened continuously, so people will not simply throw it away”.

During the first years of the BSC change trajectory there were enough financial resources available. For example, it was not a problem to make extensive use of external consultants. However, due to initiated cost cutting efforts and probably also due to the departure of the Director Private Customers in October 2003, there were no additional resources available for adapting the BSC related IT infrastructure. In June 2004, the project leader states the following:

"I would like to expand it [the IT infrastructure KW] at the level above the departments, bank wide, because now the system is rather fragmented. There is already a proposal for doing this, the so called 'plateau planning". But due to cost-cutting it's currently on-stop".

About the effects of the new control system the Manager Marketing & Communication theorizes the following:

"As I see that we earn monthly more than previous year, I don't know whether this is the reason, because I see it as a combination of Cohen Brown, Scorecard, and the company. If I take a look how much an individual earns, then we even earn more than we budgeted altogether. My feeling is that this was a good investment".

The Project Manager also thinks that the cost-benefit analysis of the BSC-application turns out positively:

"I am convinced that it pays back. It does already. And those several hundred thousand that were paid to external consultants have been earned back easily."

In an internal presentation (July, 2003), the effects of the BSC trajectory and the related cultural change program were summarized as follows:
"-Durable results above target
-More than 30% decrease in sick leave
-High employees' satisfaction
-Insight into the costs and readiness to manage costs
- More effective and efficienty cooperation between segments and departments - Collective objectives".
From the very beginning of re-embedding the idea of a BSC, the first two distinctions (on cause and effect relationships between non-financials and financials and on focus, see table 3) seem to have played a substantial role. It was about creating more structure and focus in the organization. Also from the beginning, a competition element (see the fifth

distinction) has been introduced (Champions League). The competition element was strengthened continuously (less cups and hence a higher prestige, more transparency etc.). From the interviews the conclusion can be drawn that particularly these three distinctions and the corresponding key concepts (Balanced Scorecard (balanced structure), big five (focus) and Champions League (competition element)) are responsible for the 'rescaling' that took place at Rabobank The Hague. The anchoring of these three concepts is very strong. Even today (2012), at Rabobank The Hague everyone still talks about the BSC, the cup awards and the Big Five. Referring to this last point, the Director Private Customers states already in May 2003:

"We initiated a management language spoken from high to low. Everybody has a Big Five".

The third and fourth distinctions, focusing on creating a culture of 'accountability' and on cooperation, were also important in the translation process, but prove to be of a different order. They were not responsible for the 'hard break line' with the past. The concepts corresponding with these two distinctions (sales-meetings, an overview of the 'damage risks') were not institutionalized. The same counts for the 'Confrontation Matrix' (distinction 2) and the text on the intended strategic contributions of the departments (distinction 5). In July 2003, the project manager formulates it as follows:

"the confrontation matrix is important... but well, it was somehow pale in the process, but this is because of the speed we pushed the things…"

The Director Private Customers (and to a lesser extent the project manager) may be seen as a spokesman of the BSC, speaking on behalf of the other actors related to the actor-network of the BSC. In collaboration with scholars from Belgian universities (e.g. Heuvelmans, 2003) the Director Private Customers was "selling" his particular translation of the BSC through journal articles, book chapters and so on. In this way the translated idea went 'back to the globe' and travels over the world. Other evidence for this "spiral of fashion" is in the dispersing of many features (especially the enrichments) of the Rabobank The Hague BSC to other client firms by the consulting firm.

Reflection on the field study

The case study demonstrates how the balanced scorecard develops as an actor-network, one that is continuously in the making. The definite form is not found yet; the resolution is in the future. In the future, the balanced scorecard may be impacted by all kinds of actors, both human and other-than-human, some of whom are already known and others have yet to emerge in the future. Translation is a continuously ambiguous and uncertain process. Theorizing is part of the translation process; theory is not only an input ('state of the art'-theory), but also an outcome (ex ante and ex post theorizing).

Human actors within Rabobank The Hague were enthusiastic about translating the BSC because its 'messiness' enabled actors to connect with each other. This messiness provided the 'glue' connecting human and other-than-human actors, mobilizing and keeping alive the idea of a BSC within Rabobank.

The translation of the idea of the balanced scorecard at this local setting indeed proves to be a social-material practice. Convincing other actors of the adequacy of the balanced scorecard and interactively objectifying the balanced scorecard and what it seeks to refer to, occurred through an entanglement of the discursive and the material; through an entanglement of discussions, a champions league 'cup', weekly reports, a confrontation matrix etc. In the practice of objectifying and institutionalizing the balanced scorecard, human and other-than-human actors co-produced the balanced scorecard as an actor-network. Both human actors and other-than-human actors (for example inscriptions) were shown to have agency. That is, other-than-human actors provided more than a contextual backdrop to the translation process; they had a capacity to shape the BSC's possibilities and to enable and constrain a range of human actors (sales managers, HR manager, marketing manager, customer advice manager, controller, project manager) involved in initiating and further translating the BSC. In order to stress that in a performative relationship the human and other-than-human actors should not be seen as distinct entities, acting upon each other from 'outside', but as entangled agencies that establish each other as well as being created themselves (Rouse, 2002; Keevers et.al, 2012), Barad (2007) substitutes the notion of 'inter-action' with 'intra-action'. Viewed in this way, the translation of the BSC proves to be a practice of intra-action, a practice through which humans and other-than-humans (inscriptions, a trophy) are entangled in translating the balanced scorecard. Intra-action signifies the inseparability of 'objects' and 'agencies of observation' (Barad, 2001, p. 84; Keevers *et.al*, 2012) and, thus, the inseparability of the balanced scorecard as an object and the agencies that produce the balanced scorecard and draw on it to get informed about what there is to be informed about. Intra-action implies togetherness and entanglement. Matters of being, knowing, doing and valuing are intermingled. However, the intra-action was embedded in some definitional boundaries; top management embedded the practice of translation in a 'structure of intentionality' (Ahrens and Chapman, 2007).

Thus, the translation by no means was a straightforward implementation of a 'State of the Art' scorecard available in a global space. Moreover, top management did not a priori design a balanced scorecard that was then top-down enrolled in the local bank through a process in which resistance to the balanced scorecard was to be fought. This does not imply, however, that there was no power or domination involved at all; particularly at the start, human actors experienced some domination and institutional pressure exercised by top management. Top management clarified that it expected commitment from the managers. Thus, there was both agency and contingency.

Concluding discussion

A performative practice-based approach to a balanced scorecard shifts the focus from questions of adoption (decision making), implementation and control (as these are the issues in a rationalists or instrumental approach towards a balanced scorecard) to matters of practices and actions. A principal concern of a performative, practice-based approach is the practical engagement between actors (both human and other-than-human) involved in the shaping and enacting of performance measurement and control, rather than with the choice between control structures, their implementation and their use. In this sense, the paper rediscovers performance management as "a 'contingent lived verb rather than (an) abstract noun" (Chua, 2007, p. 493). Performance management, then, is *not* a resource or an instrument, but is a practice with (un)expected consequences. Our performative, practice-based approach highlights that the practice of translating performance management through a balanced scorecard not only produces the conveyors of information or knowledge, but also constructs what there is to be informed about or to have knowledge of.

This interpretive study expresses how at the local level the translation of a balanced scorecard is an expression of the agency of many actors, human as well as other-than-human. In fact, there was dialectical transformation (Becker-Ritterspach 2006). In the discursive-material translation process the idea of the balanced scorecard as it is loosely connected to the innovation action research program was locally shaped and enacted. Both the translators and which was translated changed. Ex post theorization at the local was communicated to the global; the disembodied local translation of the balanced scorecard was thus brought 'back to the globe' by Rabobank's spokesmen of the balanced scorecard through speeches and (co-authored) papers. The identities of the translators changed through the actor-network that was formed. The actor-network (the balanced scorecard) never reached the position of a macro actor-network that counted as one; it was never fully institutionalized or closed.

Our study thus demonstrates that the practicing of performance management is not the mere application of the knowledge produced in an innovation action research program; not an implementation of good (or even best) practices guided by conditional-normative guidelines produced by researchers. Although there is contingency involved (for example by drawing on work by Kaplan and Norton and through hiring consultants), it is through entangled agency of both humans and non-humans that a balanced scorecard comes into shape and develops into an actor-network. Such agency does not a priori accept nor reject the knowledge that is produced in the innovation action program; it is connected to such knowledge in a loose way. Local human actors draw on the categories and causal relationships provided by (inter alia) Kaplan and Norton, but in a disconnected way. Apparently, practices in the innovation action program offer knowledge as an input for the theorization taking place at the local; as such these practices are actors in the practices of translation. The local human actors do not acquire the knowledge and then apply it.

Instead, the knowledge is embedded in situated practices. Within situated practices 'knowers' and 'knowns' co-emerge and define each other. Thus, practice is relationally constituted rather than individually constituted (Sandberg & Dall'Alba, 2009). Our study illustrates that knowing-in-practice may be viewed as a situated, mediated, provisional, contested and pragmatic activity (Gherardi 2000).

This study is a performative, practice-based approach that portrays performance management through a balanced scorecard *not* as separate from performance, *not* as a means in a means-end relationship, *not* as an instrument in the hands of an individual (top) manager, but as a situated and material-discursive practice. The actor-network of the balanced scorecard is an effect of "materially and discursively constructed networks of intra-active performances that constitute something at issue and at stake 'whose definitive resolution is always prospective" (Rouse 2007, p. 51). The intra-actions within practices produce actors and categories (Nyberg, 2009). The intra-actions (or intra-active performances) are situated and embodied ways of humans and other-than-humans 'doing' things together. Such performances may exist of ex ante theorization to match problems with the solution of a balanced scorecard, convincing people that it is in their interests to be a part of such practices (particularly through naming and the use of distinctions), materializing the balanced scorecards in the form of inscriptions, searching for allies and ex post theorization about its institutionalization. Thus, the practice of translating the balanced scorecard is *not* a centrally controlled affair. However, it is also not a completely *un*controlled affair. The translation of a balanced scorecard may be viewed as intentionally initiated (and supported) by management, it is an intentional structure (Ahrens and Chapman, 2007). To a certain extent the change is guided by a change agent. Yet, the translation of the balanced scorecard has unexpected effects. These effects depend on what other actors (human and other-than-human) do with the balanced scorecard. It can be a different thing in the hands of different people. Moreover, the process has no clear beginning and certainly not a finite end.

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A balanced scorecard is a strategy performance management tool â€“ a semi-standard structured report, that can be used by managers to keep track of the execution of activities by the staff within their control and to monitor the consequences arising from these actions. The phrase 'balanced scorecard' primarily refers to a performance management report used by a management team, and typically this team is focused on managing the implementation of a strategy or operational activities â€“ in a recent survey Definition- Balanced Scorecard is a performance based metric which companies used for strategic management. It improves the internal functions and external results of the business. Meaning- Balanced scorecard basically connects dot between the strategic part of the organization and the operational elements. It make sure that mission, vision and core values of the organization are well reflected in the objective, initiatives and measures taken by the employees. It also checks the strategic performance is on the line to strategic focus areas. The strategic management and planning system used by Thus, the balanced scorecard design process is founded on the premise of strategy as a set of hypotheses about cause and effect. These hypotheses form the strategy for moving the organisation from its current position to where it wants to be. (Organisations can sometimes find it helpful to state this desired position by formulating a â€˜destination statementâ€™).Â For organisational performance to be of a value exceeding that of the sum of its parts (the composite business/organisational units and departments), the activities of each must be linked, and mutually re-enforcing, via the organisational strategy. BALANCED SCORECARD Think of the balanced scorecard as the dials and indicators in an airplane cockpit. For the complex task of navigating and flying an airplane, pilots need detailed information about many aspects of the flight. They need information on fuel, air speed, alti- tude, bearing, destination, and other indicators that summarize the current and predicted environment. Reliance on one instrument can be fatal.Â First, the scorecard brings togeth- er, in a single management report, many of the seemingly disparate elements of a company's com- petitive agenda: becoming customer oriented, short- ening response time, improving quality, emphasiz- ing teamwork, reducing new product launch times, and managing for the long term. The Balanced Scorecard (BSC) is a strategy performance management tool which outperforms the traditional methods of performance evaluation owing to its ability to give an integrated view of the organization, by incorporating both financial and non-financial parameters. Why do we need the Balanced Scorecard? A recent article in Business Week said â€œBusiness Strategy is now the single most important issueâ€¦ and will remain so for the next five yearsâ€. A recent Fortune article said â€œLess than 10% of strategies effectively formulated are effectively executedâ€. The Balanced Scorecard is now in use by