



UNIVERSITY OF GOTHENBURG
SCHOOL OF BUSINESS, ECONOMICS AND LAW

Getting the idea ready to travel

- a multiple case study of how the balanced scorecard is packed

Bachelor Thesis

Management Accounting and Control, FEG313
Gothenburg University
School of Business, Economics and Law
Spring 2011

Authors

Johan Karlsson 1989
Ebba Torgerson 1988

Supervisor

Johan Magnusson

Abstract

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Authors: Johan Karlsson and Ebba Torgerson

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Background and problem: Several new management ideas have emerged since the late twentieth century and some of them have become dominant and widely accepted organizational models, one example being the balanced scorecard (BSC). Today the BSC is perceived as being a legitimate way of managing an organization. But in order for the BSC to increase organizational legitimacy it needs to be interpreted and translated by senders, for example consultants, and their clients, i.e. it needs to be packed to fit the receiving organization. Studies applying a sender perspective to the packing process of the BSC have been scarce and as a consequence we believe it is important to further investigate this subject by asking: *How is the BSC packed with the intent of ensuring a travel of the idea from sender to receiver?*

Purpose: The purpose of this thesis is to describe how consultants collaborate with their clients to interpret and package the BSC into an object that can travel to the receiving organization. By providing authentic examples of how packing of the BSC has been done in five cases we hope to contribute to the existing research on translation and the process of packing and to establish a stronger link between these concepts and the BSC.

Method: The thesis is based on a multiple case study of different types of organizations who adapted the BSC. Data was collected by conducting semi-structured interviews with three consultants at Balanced Scorecard Collaborative.

Results and conclusions: Our findings indicate that the most important output resulting from the process of interpreting and developing a BSC is not the strategy maps or performance indicators, but the fact that an understanding of strategic issues and knowledge about the management concept has been built up within the organizations. The cases also highlight the need to interpret and customize the BSC in order to increase legitimacy. Hence packing, the phase during which consultants and the receiving organization work closely together in order to customize the BSC and translate the idea into an object, is crucial for being able to transfer the idea to the client and arrive at a concept that can increase legitimacy. The consultants packed the BSC with help of rhetorical elements, such as storytelling, and face-to-face contact played an important role in trying to create an understanding of the BSC. Due to the fact that the BSC is to a large extent customized our findings indicate that the packing process rather results in tailor-made scorecards than a standardised model that is forced upon the organization.

Acknowledgements

We would like to extend our gratitude to Johan Magnusson for having provided us with valuable feedback and insightful advice during the process of writing this thesis. Further, we are grateful to the consultants at Balanced Scorecard Collaborative who have helped us understand the complex process of packing the BSC and would like to thank them for taking time to see us.

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1. Introduction

In this chapter an insight into the research problem of this thesis is provided. A short review of previous research is given, followed by problem discussion, research question and purpose.

1.1 Background

Managing an organization is not easy and how to achieve efficient management control is a topic that is often discussed in media, business magazines and scientific articles (Benders & van Veen, 2001; Merchant & Van der Stede, 2007; Norreklit, 2000). Several new management ideas have emerged since the late twentieth century, which has further fuelled the on-going debate on the subject, and some of them have become dominant and widely accepted organizational models (Ax & Bjornenak, 2005, 2007; DiMaggio & Powell, 1983; Modell, 2009). Examples include Activity Based Costing (ABC), Economic Value Added (EVA), Target Costing, Business Process Reengineering (BPR) and the Balanced Scorecard (BSC) (Ax & Bjornenak, 2005; Benders & van Veen, 2001; Modell, 2009). The ideas have gained a rule like status and are now believed to be common practice, i.e. they have been institutionalized in society (Meyer & Rowan, 1977). Since these ideas are accepted in society at large, they have a legitimizing effect and whether or not an idea actually is the most efficient way of managing an organization might be of minor importance. The main reason for an organization to incorporate these normative ideas and practices could instead be to increase legitimacy relative to external stakeholders and to be regarded as modern (Abrahamson, 1991, 1996; DiMaggio & Powell, 1983). But how can organizations incorporate intangible ideas? Czarniawska and Joerges' (1996) concept of travel of ideas offers an explanation. The authors describe how management ideas travel in time and space, but claim that in order for an idea to travel it needs to be translated into an object. It is just a tangible object that can be moved between different places and consequently the object serves as a means for transferring the ideas behind the concept (Czarniawska & Joerges, 1996; Czarniawska & Sevón, 2005).

Erlingsdottir and Lindberg (2005) have developed the concept of travel of ideas and present a model that consists of four phases, in order to explain the process of translating an idea into an object that can travel. They argue that for an idea to travel, i.e. for a certain management concept to spread, the idea must be *disembedded* from its previous context, *packed* into an object by consultants and their clients to facilitate the travel, be *unpacked* by the receiving organization to suit the new surroundings and finally the idea must be *reembedded* into organizational practices and structures. Erlingsdottir and Lindberg thus view the process of translation as taking place between a sender, such as a consulting firm, and a receiving organization and packing is the phase during which they collaborate closely in order to interpret and customize the management idea. The authors claim that the travel of ideas can result in homogeneity as well as heterogeneity among organizations depending on how the idea is packed and this view opens up for a broader understanding of the spread of management ideas. Their findings are consistent with Bender and van Veen's (2001) concept of interpretative viability. According to Bender and van Veen interpretative viability, i.e. ambiguity about the content of a popular management idea, contributes to the wide

adoption of these ideas. Management concepts do not constitute ready-made scripts for managers to copy, but the interpretative viability that characterises these ideas allows the receiving organization to interpret the concept, select those elements that appeal to them and to translate the idea causing variety in organizational practices and structures (Benders & van Veen, 2001; Sahlin-Andersson, 1996; Trägårdh & Lindberg, 2004). Interpretative viability can thus be regarded as a key to understanding the travel of ideas and explain why management ideas are packed in various ways.

1.2 The balanced scorecard and problem discussion

As stated previously the BSC is one of the new management ideas and has attracted much attention both internationally and in Sweden in recent years (Ax & Bjornenak, 2005; Modell, 2009; Norreklit, 2000, 2003). Ax and Bjornenak (2005) have argued that the interpretative viability that characterises many management concepts is particularly high in the case of the BSC. Due to vague descriptions and ambiguous statements the BSC lends itself for multiple interpretations and allows consultants and the receiving organizations to customize the concept and design an appropriate management model during the process of packing (Ax & Bjornenak, 2005; Benders & van Veen, 2001; Norreklit, 2003). This implies that the BSC is a management model that is suitable for exemplifying how packing is carried out.

When first introduced by Kaplan and Norton (1992) the BSC was presented as a measurement system that complemented traditional financial measures with forward-looking operational measures. Organizational performance was to be measured from four perspectives; financial perspective, customer perspective, internal business perspective and innovation and learning perspective. The authors argued that the BSC would direct managers' attention to strategic issues as opposed to control and the measures were designed to ensure that the organization acted in compliance with the overall strategic vision (Kaplan & Norton, 1992, 1993). As the concept developed it became more of a new management system than a measurement system, linking an organizations long-term strategy to daily activities being performed by the employees (Kaplan & Norton, 1996a, 1996b). Using the BSC as a tool for communicating strategy throughout the entire organization became a cornerstone of the idea. The authors claimed that the BSC served as a framework for managing strategy but at the same time acknowledged the importance of letting strategy change in response to the competitive environment. What later came to be referred to as strategy maps, were presented in 1996 in order to stress that the BSC should be regarded as a management tool, not a measurement system. The strategy maps, see Figure 1 for an example, were developed to visualise how critical elements within the four perspectives were linked to the overall strategic goal and served as a general strategic framework from which appropriate measures could be derived (Kaplan & Norton, 2001a, 2001b). In this thesis we will refer to the latter version of the management idea, presented in 1996, as the original BSC.

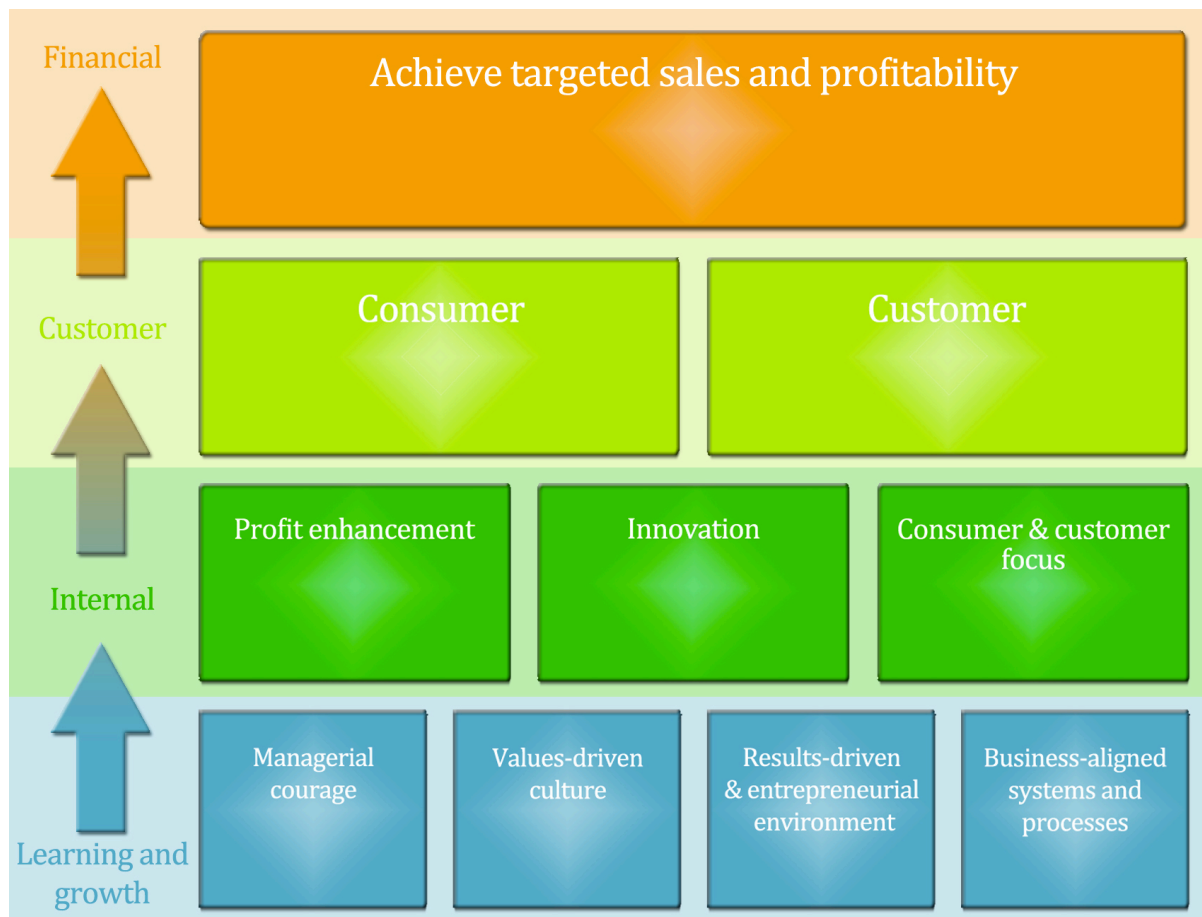


Figure 1. Example of a strategy map

The fact that Kaplan and Norton (1996a, 1996b, 2001a, 2001b) refer to the BSC as a framework from which managers can choose relevant measures contributes to the observation that the BSC is not a ready-made script but rather a concept that allows the receiving organizations to interpret the idea and design their own model (Benders & van Veen, 2001; Norreklit, 2003). When packing the idea different aspects of the concept, such as the name, form and practice are interpreted and translated to suit the new context (Erlingsdottir & Lindberg, 2005). Studies have described how packing of ideas, such as quality assurance programs and lean methods, was carried out in the Swedish health care sector (Erlingsdottir & Lindberg, 2005; Trägårdh & Lindberg, 2004). However, studies focusing on the BSC as an example of a management idea that travels have been scarce. Consequently, we believe that there is a need to establish a stronger link between this idea and the concept of travel of ideas and packing. Further, the studies previously mentioned investigated the translations made during packing and unpacking from a receiver perspective. In order to map the entire process of translating an idea into an object we believe it is important to examine packing from a sender point of view. This approach, to study translations from the sender side, has previously been used when studying management ideas such as TQM (Quist, 2003), Eco-management (Baas & Boons, 2000) and IT Governance (Magnusson, 2010a, 2010b). Further, Malmi (1999) has studied the role of the sender side when Finnish firms adopt ABC. It is therefore relevant to apply this perspective to the BSC as well.

1.3 Research question

In the light of previous research and the problem discussion outlined above we have identified the following research question:

- *How is the BSC packed with the intent of ensuring a travel of the idea from sender to receiver?*

1.4 Purpose

To answer this question we have chosen to focus on the consultant perspective, i.e. we examine the process of packing from a sender point of view. The purpose of this thesis is to describe how consultants collaborate with their clients to interpret and package the BSC into an object that can travel to the receiving organization. By providing authentic examples of how packing of the BSC has been done in five cases we hope to contribute to the existing research on translation and the process of packing and to establish a stronger link between these concepts and the BSC.

2. Theoretical framework

In order to answer the research question we have chosen to build our theoretical framework around a school of thought referred to as Institutional Theory. Institutional Theory provides a framework for understanding different aspects of the spread of management ideas and its implications for organizational behaviour and structures (Dacin, Goodstein & Scott, 2002). Two variants of Institutional Theory, Neo-Institutional Theory and Scandinavian Institutionalism, can be regarded as particularly useful for explaining how the BSC is interpreted and packed in various ways and will be presented in this chapter.

2.1 Neo- Institutional Theory and formal organizational structures

Old Institutional Theory saw the need for coordination and control as main reasons explaining the behaviour of formal organisations. This view was based on the belief that organisations routinely acted in compliance with their strategies and plans. In the late 1970's Meyer and Rowan (1977) found that another explanation, not based on the assumption of coordination and control, was needed in order to describe the behaviour and structure of formal organizations. They refer to formal organizations as complex systems consisting of coordinated work, relational networks and exchanges with external actors. The theories presented by Meyer and Rowan helped found what later has been referred to as Neo- Institutional Theory. In this section we present the core elements of Neo-Institutional Theory and its implications for organizational behaviour and structures.

2.1.1 Institutionalization

One of the key concepts of Institutional Theory is that of institutionalization. The concept has been defined by numerous researchers, but in this thesis we use the definition presented by Meyer and Rowan. They explain institutionalization as:

... the process by which social processes, obligations, or actualities come to take on a rulelike status in social thought and action. (1977, p. 341)

Hence, institutionalization occurs when a certain idea or practice, such as the BSC, becomes accepted and accounted for in society, being taken for granted and considered rational. Meyer and Rowan (1977) suggest that formal organisations develop by integrating institutionalized ideas and rules as structural elements. There are numerous institutional rules in modern society. Rules function as myths meaning that they make formal structures seem as rational means to meet certain goals. Hence, myths specify the rational way technical ends should be achieved and identify what is perceived as being legitimate behaviour. Due to being institutionalized, myths become larger and more influential than people or organisations, and their boundaries cannot be distinctly determined. Myths arise when practices, ideas, professions etc. are thought of as the obvious way to achieve certain goals within the organisation, regardless of their actual effectiveness (Meyer and Rowan 1977). This means that it is because of the myth of the BSC one may assume and trust the idea to be an effective and rational way of controlling and driving strategy into action without actually knowing if the idea will serve those purposes.

2.1.2 Legitimacy

If efficient coordination and control are not factors governing the success and survival of organisations, then what is? Meyer and Rowan (1977) claim that the dominant factor explaining the behaviour of organisations is their search for legitimacy. A number of definitions on legitimacy are available but in this thesis we use Suchman's definition:

Legitimacy is a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions. (1995, p. 574)

According to this definition legitimacy is a socially constructed phenomenon that affects how stakeholders perceive and act towards an organization (Ashforth & Gibbs, 1990; Suchman, 1995). Consequently, legitimacy is a necessity in order for an organisation to achieve everything from financing to a functioning interaction with stakeholders (Ashforth & Gibbs, 1990; Erlingsdottir & Lindberg, 2005; Meyer & Rowan, 1977). Meyer and Rowan (1977) argued that organizations gain legitimacy, and hence increase their survival prospects, by incorporating externally legitimized elements such as myths. They do so irrespective of whether the new practices are useful or not. One example being external consultants who implement the BSC in an organization resulting in increased legitimacy, i.e. the organization is perceived to act correctly in relation to prevailing norms. However, this organisational change may be hard to justify at least when it comes to short-term productivity increase.

This puts organisations in a paradoxical situation. On one hand they need to adhere to myths and social norms in order to keep their legitimacy, on the other hand they need technical efficiency in their day to day operations (Ashforth & Gibbs, 1990; Meyer & Rowan, 1977). To solve this paradox Meyer and Rowan (1977) suggest two strategies: decoupling and the logic of confidence and good faith. Decoupling means that the relation between structure and daily activities is weak within an organisation, i.e. structure and activities are separated from each other. The organisation can thus preserve its legitimating structure although the activities may shift in response to concrete situations and daily operations. If logic of confidence and good faith is employed, the result is that people act on the assumption that everything is under control and that people are performing their roles according to the respective myths. The authors even claim that the more extensive the use of institutionalised myths, the more confidence within the organisation. This might sound as a destructive way of self-confirmation but Meyer and Rowan argue that through this process, employees commit themselves not only to maintain the facade and satisfy external stakeholders, but also to make daily activities go round in-house. The entire process of incorporating myths, adhering to institutional norms and adopt popular management ideas is in fact rational and essential for long run effectiveness (Malmi, 1999; Meyer & Rowan, 1977).

By means of myths and the theories presented by Meyer and Rowan (1977) it is possible to explain the behaviour of organisations and the fact that organisations look and act alike. Adapting the BSC, a management idea that has become institutionalized in society, increase legitimacy relative to external stakeholders and, when implemented by a wide range of organizations, contribute to increased homogeneity. Meyer and Rowan use the term structural isomorphism to describe the process through which organisations come

to resemble the structures in their surroundings. The concept of isomorphism will be explained further in the following section.

2.2 The Iron Cage

The idea that organizations need to adapt certain practices and concepts in order to increase legitimacy and their opportunity to survive can be regarded as a cornerstone of institutional theory (Meyer & Rowan, 1977; Suchman, 1995). According to DiMaggio and Powell (1983; Powell & DiMaggio, 1991) the need for legitimacy has led to convergence in form and culture among organizations and hence created homogeneity in organizational structures and practices. The authors explain how institutions put up borders that create an iron cage in which organizations have to act in order to enhance their legitimacy. The external pressure, i.e. the iron cage, constitutes limitations for organizations to act rationally and restrain the range of possible actions and hence forces organizations to become more similar. The process towards homogeneity can be described by isomorphism. According to DiMaggio and Powell (1983) isomorphism is a process that forces organizations, which are exposed to similar external conditions, to adopt common organizational characteristics and structures. As a consequence, organizations will come to resemble the characteristics that prevail society at large and the process results in increasing homogeneity among organizations.

2.2.1 Isomorphism

Isomorphism can be classified into two categories: competitive and institutional. Competitive isomorphism assumes rational decisions and a competitive marketplace and therefore explains the early adoption of new ideas. Early adopters can be seen as rational since they incorporate new practices into their organization because of a desire to improve performance and hence gain a competitive advantage (DiMaggio & Powell, 1983). However, as innovations spread and more organizations adopt the new techniques improved efficiency and performance become less important and the main reason for adoption might instead be to gain legitimacy (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). To explain this part of the process toward homogeneity an institutional perspective on isomorphism is needed (DiMaggio & Powell, 1983). According to the theories of institutional isomorphism external pressure, such as political influence, powerful organizations and an uncertain environment, forces organizations to adapt certain ideas and copy a reliable concept in order to increase legitimacy and their opportunity to survive (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). The concept of institutional isomorphism thus offers a model for understanding the political forces, myths and pressures that characterise today's business climate and forces organizations to adapt the BSC resulting in organizational change and convergence in formal structure and culture (Ax & Bjornenak, 2005; DiMaggio & Powell, 1983; Erlingsdottir & Lindberg, 2005). DiMaggio and Powell (1983) identify three types of institutional isomorphism that causes organizational change. In the following section we will explain the isomorphic mechanisms as defined by DiMaggio and Powell and clarify how they contribute to increasing homogeneity among organizations.

2.2.2 Coercive isomorphism

One source of isomorphic organizational change stems from cultural and political pressures. Coercive isomorphism is the result of forces that expect organizations to act in a certain manner, conform to standards and adopt institutionalized ideas and

practices. The forces may be other organizations, which the company is dependent on, or the government. Examples of pressures exerted on organizations include legal requirements, performance criteria and standardized reporting systems and the pressures can be both formal and informal (DiMaggio & Powell, 1983). According to Meyer and Rowan (1977) organizations increasingly turn to mirror the environment in which they act as governments and powerful organizations force their institutionalized principles upon them. Organizational practices and structures converge and ideas become norms and rituals when embedded into new contexts. As a consequence, organizations become more alike and homogeneity increases (DiMaggio & Powell, 1983; Meyer & Rowan, 1977).

2.2.3 Mimetic processes

Institutional isomorphism can also be caused by imitation. An uncertain environment or business climate and ambiguously stated strategies and goals create uncertainty and in an attempt to reduce this uncertainty organizations may copy a reliable concept. More successful organizations then become role models, which other companies imitate. The mimetic process leads to diffusion of management ideas that have been successfully adopted and implemented by other organizations (DiMaggio & Powell, 1983).

Imitation can also be caused by a desire to increase legitimacy (DiMaggio & Powell, 1983). Organizations are reliant on acceptance from external stakeholders and need to be regarded as legitimate in order to attract skilled employees, financing and other resources (Erlingsdottir & Lindberg, 2005). By adopting generally accepted and institutionalized structures and techniques, organizations can enhance their legitimacy and chances of survival (DiMaggio & Powell, 1983; Meyer & Rowan, 1977).

The imitating behaviour, and the resulting spread of management ideas and practices, may be caused by an indirect process, such as through changing staff (DiMaggio & Powell, 1983). However, the mimetic process may also be the result of direct pressures from consulting firms, business mass media and influential trade associations. The desire and need for organizations to be regarded as modern, business minded and in tune with the times can result in imitating behaviour and adoption of popular management principles such as the BSC (Abrahamson, 1991, 1996; Ax & Bjornenak, 2005; DiMaggio & Powell, 1983). The diffusion process results in harmonization of management practice and creates homogeneity among organisations (Ax & Bjornenak, 2005; DiMaggio & Powell, 1983).

2.2.4 Normative pressures

Normative pressures that cause isomorphic organizational change derive from professionalization. Professionalization can be defined as the process toward developing a common platform for members of a certain occupation, e.g. to develop and define collective practices, conditions and expectations. The process is driven by members of the profession and universities in order to create norms and standards in a specific line of business. Individuals go through a process of socialization where core values, organizational vocabularies and appropriate behaviour are established and communicated. Due to professionalization managers who occupy equivalent positions in different types of organizations across the world have increasingly come to share the same beliefs. Hence, normative pressures and socialization are isomorphic forces that create similarities among organizations and homogeneity in behaviour and management practices and ideas (DiMaggio & Powell, 1983).

DiMaggio and Powell (1983) showed that organizations, in an attempt to manage an iron cage constituted by external pressures and uncertainties, become more alike and as a result homogeneity in organizational structures, culture and processes can be observed across a wide range of businesses. Adopting the BSC, a management concept that has become institutionalized in society, thus has a legitimizing effect and enhances organizations prospects of survival. Legitimacy is an important prerequisite for being able to attract skilled labour, grants and other resources and to gain acceptance and a good reputation among stakeholders (DiMaggio & Powell, 1983; Erlingsdottir & Lindberg, 2005).

2.3 Scandinavian Institutionalism and translation

In order for an idea such as the BSC to spread, i.e. to travel, it must be materialized into an object. Czarniawska and Joerges (1996) refer to this process as translation. Translation is thus a means for describing how ideas travel from A to B and from one point in time to another. The authors offered a way of viewing the spread of management ideas as a process of translation. Their thoughts represented a break with the Institutional Theory that has been outlined previously in this thesis, and came to be referred to as Scandinavian Institutionalism. It should be noted that the authors did not attempt to establish a deterministic theory that would explain every action within an organization. On the contrary, they aimed at describing how complex changes that take place in an organisation could be looked upon. The foundation of Czarniawska and Joerges' work and its implications for this thesis is presented below.

2.3.1 Translation as a prerequisite for the travel of ideas

Czarniawska and Joerges (1996) base their ideas on sociology and the study of organizational behaviour. The authors combine the previously described theories on institutionalism and the iron cage when it comes to imitating behaviour, but also acknowledge the role of fashion, a theory first presented by Abrahamson (1991, 1996). Czarniawska and Sevón (2005), continuing on the same lines, concluded that:

Translation Is a Vehicle, Imitation its Motor, and Fashion Sits at the Wheel
(2005, p. 7)

In this thesis we have chosen to focus on translation and the role of institutionalism in describing imitating behaviour and therefore the fashion perspective on the spread of innovations will not be described further.

Imitation is thus the concept behind translation, causing movement from one place to another and resulting in transformation of an idea (Czarniawska & Sevón, 2005). But in order for an idea to travel in time and space Czarniawska and Joerges (1996) argued that it must be translated into an object, such as a book, a model or an image. Ideas and practices are developed in a local context or specific area and become embedded in it. When organizations imitate those embedded ideas, they simplify and translate them into objects and then move them to other places. Once the ideas have reached their destination, they become reembedded into a new social context. The authors stressed that the fact that an idea has an object-like status does not limit it from at the same time being very open to interpretation, thus allowing the receivers of the idea to interpret it

into their own version. A management innovation or idea starts off with certain properties in one context, but as it becomes materialized and travels to another social setting it will undoubtedly change and become translated (Czarniawska & Joerges, 1996). This implies that even if the BSC was first presented by Kaplan and Norton (1996a) as a means of driving strategy into action and was visualized as a model containing four perspectives, the BSC does neither have to be implemented as a strategy driver, nor does it have to contain four perspectives. On the contrary, the BSC can be adapted and used for various reasons and be customized to fit the new setting.

2.4 Translation as a four phase process

The number of management ideas and organizational models for organizations to choose from has increased as a result of globalization of world economy (Erlingsdottir & Lindberg, 2005). According to Czarniawska and Joerges (1996) management ideas travel in time and space across countries and businesses, become materialized and are finally manifested in organizational behaviour. Erlingsdottir and Lindberg (2005) have developed the concept of travel of ideas and present a model that consists of four phases in order to explain the process of translation. Their findings also show that a more nuanced view of institutional isomorphism as presented by DiMaggio and Powell (1983) is necessary in order to explain the effects caused by translation. Erlingsdottir and Lindberg (2005) claim that the travel of ideas can result in homogeneity as well as heterogeneity among organizations and this view opens up for a broader interpretation of the spread of management ideas.

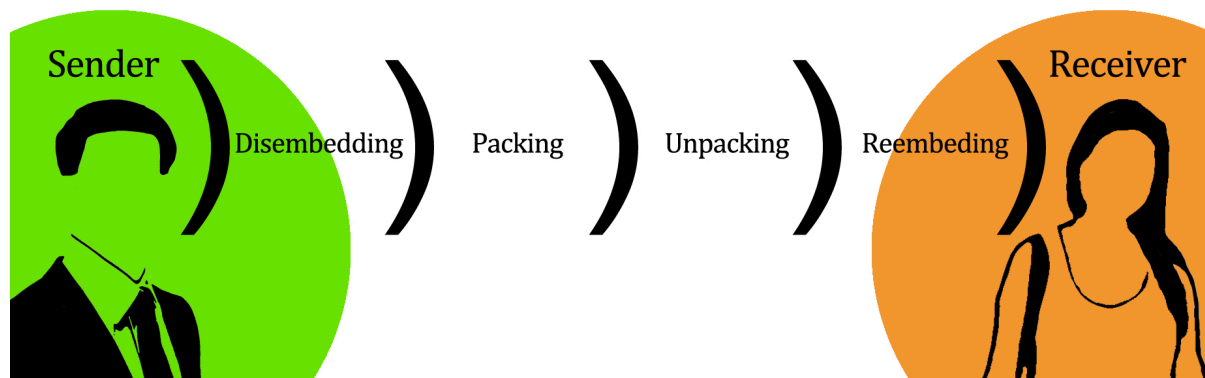


Figure 2. Translation as a four phase process

2.4.1 From sender to receiver

In order for an idea to travel in time and space, the idea needs to be dispatched by a sender and accepted by a receiver. Two actors can therefore be said to be involved in the process of translation. The sender is usually the originator of the idea or other organizations that successfully have implemented the idea and therefore serve as a reference point and role model. These organizations tend to be influential and set the standard for less powerful organizations within the same line of business. They are early adopters of new ideas and distribute them. Adopting the same ideas and models as the powerful organizations can have a legitimizing effect (Erlingsdottir & Lindberg, 2005). However, the sender can also be an organization that actively advocates the usage of the idea, such as a consulting firm or trade association (Ax & Bjornenak, 2005; Bjornenak &

Olson, 1999). The receiver is the organization in which the idea touches down, strike root and is practiced (Erlingsdottir & Lindberg, 2005). Consequently, in this thesis we view the consulting firm as the sender of the BSC and the client as the receiving organization.

2.4.2 Disembedding

As an idea travels from sender to receiver four phases of translation can be observed. In the first phase the idea is disembedded from its institutional environment. Disembedding implies that the idea is detached from its previous context and this phase is a prerequisite for the future traveling. Different aspects of the idea or the concept, such as the name, form or practice of the idea, become separated from each other and from the organization or environment where they have been institutionalized (Erlingsdottir & Lindberg, 2005).

2.4.3 Packing

Once the idea has been detached from its context and only consists of separated aspects or parts, these parts can be recombined and translated into an object. This process constitutes the second phase and is referred to as packing. Translating the idea into an object is necessary in order for the idea to be able to travel in time and space and to reach the receiver. The object can be a written text or formula, a picture or a map that constitutes a visual image of the idea being translated or a concrete model, i.e. a prototype. Packing is the phase during which sender and receiver work closely together in order to ascribe sense to the idea that can be of use for the receiving organization. Packing and objectification of an idea can be done by means of rhetorical elements such as stories, myths and visual images. Storytelling can be a powerful weapon for the sender in trying to convince members of the receiving organization that the idea will be beneficial to them. Appealing to people's emotions and creating a sense of brotherhood through direct interaction can also be very useful for communicating, promoting and creating an understanding of an idea. Packing can result in a ready-made object, possible for other organizations to copy, i.e. the idea has been packed and objectified into a standardized model. But packing can also result in a concept, loosely held together by a name, vision or some general principles. The receiving organizations then have the freedom to interpret the concept and design a suitable model themselves. Packing an idea this way allows for customization and various interpretations of the original idea (Erlingsdottir & Lindberg, 2005).

2.4.4 Unpacking and reembedding

When the idea has become objectified through packing, the object travels and touches down in another time and space. The object then needs to be translated to be useable in a new context, that of the receiving organization, and this process is referred to as unpacking. The final phase, reembedding, implies that the object is translated into new routines and principles in the receiving organization. As time goes by, these new practices may be taken for granted and regarded as common practice and as a consequence, the idea become institutionalized in its new environment. Once the idea has become institutionalized it can be disembedded and the process of traveling can start again (Erlingsdottir & Lindberg, 2005).

2.4.5 Isomorphism, isopraxism and isonymism

According to Erlingsdottir and Lindberg (2005) the process of translation can result in increasing homogeneity as well as heterogeneity. In order to explain this observation

they complement DiMaggio and Powell's (1983) concept of institutional isomorphism with two additional perspectives on the process toward homogenization; isopraxis and isonymism. The authors make a distinction between the three concepts and divide them into three categories depending on what type of homogeneity they result in. They define isomorphism as the process that creates homogenization of organizational forms and structures while isopraxis, they argue, is the process that, through imitating behaviour and copying of organizational processes, results in homogenization of practices. Isonymism is simply spreading and homogenization of a name. As stated previously, name, form and practice are the three aspects of an idea that through disembedding become separated from each other and then recombined into an object during the process of packing. Erlingsdottir and Lindberg (2005) show how these aspects, depending on how they are translated into an object, cause homogeneity or heterogeneity among the receiving organizations. For example, their findings indicate that in some cases only the name of an idea is packed and travels to the receiver. Hence, the organizational forms and practices are still different, i.e. they are heterogeneous, and the only process resulting in increased homogeneity is isonymism. In the case of the BSC this would mean that the only aspect of the management idea being implemented by the receiving organization is the name and that organizational strategies, practices and structures do not resemble the characteristics of the BSC.

Erlingsdottir and Lindberg (2005) conclude that the spread of management innovations and the travel of ideas do not always, as predicted by DiMaggio and Powell (1983), result in homogeneity among organizational structures and practices. Their findings imply that the BSC can be materialized and packed in different ways and the object that travels can include different aspects of the BSC, causing either homogeneity or heterogeneity in organizational name, form and practice. When packing and objectification of the BSC result in a standardized model, homogeneity is likely to occur since the model easily can be copied by other organizations than the receiver. However, when packing of the BSC result in a concept, loosely held together by its name or some general principles, the receiving organizations can interpret the concept and design an appropriate model themselves. This is more likely to result in heterogeneity in organizational form and practice and the only process causing increased homogeneity is isonymism. As a consequence, the outcome is largely dependent on the way the BSC is packed.

2.5 Interpretative viability

New organizational models and management ideas are often supported by their promoters and claimed to be useful and innovative, and the BSC is not an exception. Critics thus argue the opposite and state that the BSC is merely a myth and a skilfully communicated concept that contains few, if any, new aspects on management accounting (Ax & Bjornenak, 2005; Meyer & Rowan, 1977). Norreklit (2000, 2003) has argued that fashion setting organizations, such as consulting firms and business schools, use persuasive rhetoric and unsound argumentation in order to convince potential adaptors to implement the BSC, a concept that according to her is built on invalid assumptions and therefore do not solve those managerial and organizational problems it sets out to solve. Popular management ideas have also been criticised for being "old wine in new bottles", i.e. elements of old ideas have been bundled together and recombined into new and differently labelled concepts in order to increase

attractiveness (Abrahamson, 1996; Ax & Bjornenak, 2005; Bjornenak & Olson, 1999; Modell, 2009). However, Benders and van Veen (2001) take on a more nuanced view of the spread of innovations and argue that new management ideas never would succeed and prosper if the problems they aim to solve were not perceived as important by the organizations who decide to adopt them. The authors claim that interpretative viability is a key characteristic of management ideas that facilitates the spread of new concepts. Hence, the travel of ideas and the spread of the BSC should be attributed not so much to persuasive rhetoric and external pressure as to the interpretative viability that is inherent in the strategic management system. The concept also offers a way of understanding the reason why the BSC can be packed and travel (Sahlin-Andersson, 1996). Interpretative viability is thus closely tied to packing and in the following section we will explain the concept and its implications for the spread of the BSC.

2.5.1 A key to understanding the travel of ideas

Benders and van Veen define interpretative viability as:

... a certain degree of ambiguity about a fashion's content, and its consequences for the dynamics involved in the ongoing shaping and reshaping of a concept's connotations. (2001, p. 33)

This means that interpretative viability is caused by the conceptual ambiguity that characterise management ideas (Benders & van Veen, 2001). When packed loosely, the BSC does not constitute a clear-cut recipe ready for organizations to copy (Ax & Bjornenak, 2005; Erlingsdottir & Lindberg, 2005; Trägårdh & Lindberg, 2004). On the contrary, potential adaptors can select those aspects of the concept that suit them, interpret the idea in various ways and build a model that is appropriate for their purpose and for the conditions they face. Consultants will, in close interaction with their clients, interpret the BSC, outline what is believed to be beneficial to the client and materialize the idea into an object that can travel to the receiving organization and be implemented there (Benders & van Veen, 2001; Erlingsdottir & Lindberg, 2005; Trägårdh & Lindberg, 2004).

Interpretative viability enables various interpretations of an idea and is thus a prerequisite for wide dissemination. The fact that a wide range of organizations in different industries can find elements or aspects of the BSC that appeal to them has contributed to the rapid spread of this management idea (Ax & Bjornenak, 2005; Benders & van Veen, 2001). This implies that once the concept starts spreading and the process towards institutionalization begins, the band-waggon effect can cause adaption of the BSC for other reasons than simply improved efficiency or productivity. Organizations can choose how to use the concept and what aspects to incorporate in the model and this might result in the adaption only of a name or a certain practice for legitimizing reasons (Benders & van Veen, 2001; Erlingsdottir & Lindberg, 2005). Management concepts seldom offer the ultimate solution and Ax and Bjornenak (2005) have stressed that this is particularly evident in the case of the BSC. Instead, the BSC should be viewed as an idea that through continuous and interactive processes between consultants and their clients can be interpreted, translated and packed into objects that can travel through time and space and be incorporated into new social settings (Benders & van Veen, 2001; Erlingsdottir & Lindberg, 2005; Trägårdh & Lindberg, 2004). The ambiguity that characterizes the BSC, and hence the interpretative viability, thus makes

the idea more in line with various social contexts and industries. This in turn, results in different interpretations of the BSC being packed and spread causing variety in organizational practice and forms (Ax & Bjornenak, 2005; Benders & van Veen, 2001).

3. Research design and method

The purpose of this chapter is to describe the planning and production process of this thesis, to clarify the research approach selected and to explain the choices we made. Further, we evaluate the thesis by discussing its validity and reliability.

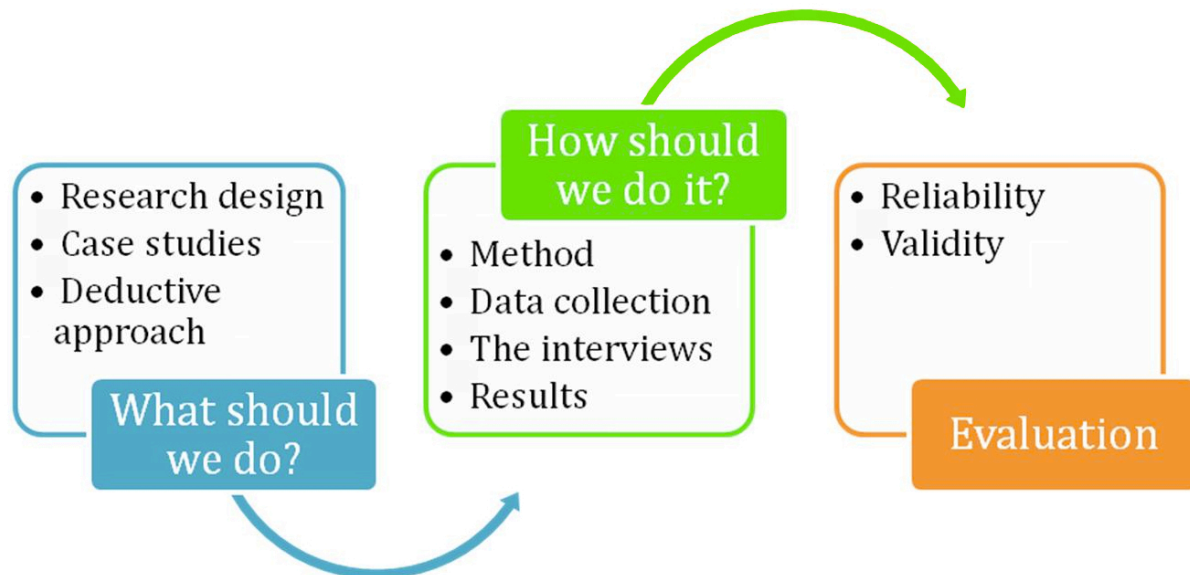


Figure 3. Research design and method

3.1 Research design

It is important to have a well-structured research design in place in the initial phase of the research process, in order to achieve a satisfactory result within the given timeframe (De Vaus, 2001). In this section we describe how our study was designed to answer the research question.

3.1.1 Case studies

Case studies can be used when the purpose is to describe how and for what reasons something occurs. However, case studies rely on data that is not controllable or repeatable and is embedded into real-life situations (Yin, 2002). The process of packing is, as described in the theoretical framework, complex and variable and embedded into its organisational context. Hence, we needed a flexible and versatile way of presenting qualitative data and therefore decided to use case studies. This approach allowed us to tell the story about how consultants work with their clients and describe the complex nature of selling and packing the BSC. The process of packing would be difficult to capture correctly with another approach. Furthermore, we did not want to limit the consultants from describing the process in their own words, since we believed this was essential to capture the concept of translation and packing. Taking these factors into consideration, this thesis uses a multiple case study design with a holistic view of the packing process.

3.1.2 Deductive research approach

The purpose of this thesis is not to build new theories upon the reality we encounter, but to see if we can find similarities between how the consultants describe the process of packing and the theories presented in our framework. This type of theory testing process, as opposed to theory building, is called deductive research approach (De Vaus, 2001). Modell (2005) has acknowledged the role of case studies in complementing traditional quantitative research methods and states that such a qualitative approach is useful for theory testing. Our intention is to contribute to the existing research field by providing insight into the packing process using case studies and connect our findings to existing theories.

3.2 Research method

This section describes how the study was conducted and provides support for the decisions made during the research process.

3.2.1 Data selection

Data was collected by conducting semi-structured interviews with three consultants at Balanced Scorecard Collaborative AB. We decided to work with this consulting firm since it is the Swedish branch of Kaplan and Norton's Palladium Group. The company provides a direct link from the originators of the BSC to the market. Hence, Balanced Scorecard Collaborative is the consultancy firm that is closest to the founders of this management idea. The benefit of being closer to the original source of the BSC is that the number of earlier translation processes is reduced. In total we conducted four interviews, two times with the head of the consulting firm, and one time each with a senior manager and a junior consultant. In collaboration with the consultants, five cases were selected, each concerning one organisation. The cases were chosen to reflect five different types of customers, facing various types of conditions and challenges. By looking at different organizations we wanted to uncover both similarities and disparities in the packing processes.

3.2.2 The interviews

The main focus during the interviews was to first get a picture of the conditions and challenges the organizations faced, and then to see how the BSC was translated and packed with the intent of ensuring a travel of the idea. Therefore, we asked the consultants to first describe the initial contact with the organization and from that point in time explain the process of interpreting and translating the BSC into a concept that suited the client. We used semi-structured interviews and tried to keep the interviews informal. To be able to steer the interview in the right direction, a number of questions were prepared in advance. However, we used open-ended questions and the consultants were asked to describe the process from their point of view. It was important to let the consultants describe the process in a narrative way, using their own words, since we wanted to detect underlying tendencies in how they explained the process. Trägårdh and Lindberg (2004), who studied packing of ideas in the Swedish health care system, argue that semi-structured interviews enables the researcher to get closer to the respondents and to get a more comprehensive understanding of the story being told. Hence, it was crucial to get vivid descriptions in order to be able to read between the lines and interpret the story. During the interviews, notes were taken by both authors, and compared afterwards to ensure that we shared the same view. Once we had

compared and discussed our notes the results were put in writing. To further strengthen the reliability of the study, the results were sent back to the consultants for a review of its factual correctness.

3.2.3 Presentation of research results

Any information that might disclose the identity of people or organisations in the cases has been presented in a way that ensures anonymity. Presenting the cases this way was a joint decision of the consultants and the authors. By using this approach the consultants could reveal all vital information and tell their story without any worries of their client's confidentiality. Anonymous cases allowed a high level of narrative features and were a prerequisite for providing an interesting and in-depth study. Having anonymous cases also allows the reader to focus on the story as told by the consultants, without influence from any preconceptions about the organisations.

All cases are retrospective descriptions of events that occurred ten to two years ago. When presented in this thesis the cases are based on information provided by the consultants and their interpretation of the packing process. When compiling the data obtained we tried to present the story of an organisation and how this organisation interacted with the consultants in order to interpret the ideas behind the BSC and design a suiting management model. We intended to describe how customization and packing of the BSC was conducted. When doing this type of description, some level of interpretation from the authors will, and should, always follow (Yin, 2002). As a consequence we present the cases as *results* rather than *empirical data*.

3.3 Methodological evaluation of the study

For a thesis to be trustworthy and objective it needs to be reliable and valid (Kirk & Miller, 1986). In the following section we describe these methodical aspects further.

3.3.1 Validity

Validity is used to evaluate how well the research design, theories and methods used in the study suit the purpose of answering the research question (De Vaus, 2001). In this thesis we used a number of well-established theories and thoughts in order to explain the process of packing. The theories were selected with guidance from our supervisor and by reviewing a number of possible theories within the research field of management and sociology. The data was collected in a case study fashion, as found suitable by reviewing research design and methodology books. Further, Trägårdh and Lindberg (2004) and Erlingsdottir and Lindberg (2005) used similar techniques when studying how packing of fashionable management models in the Swedish health care sector was carried out. By using case studies, semi-structured interviews and relevant theories we thus believe that we have found the suitable tools for answering our research question.

3.3.2 Reliability

High reliability means that the study not only answers the research question, but that the answer is accurate and precise. It also implies a possibility for the achieved result to be generalized; not only telling something about the studied data but also enable the conclusions to be applied to other contexts. (Yin, 2002). In this thesis we have established high reliability by studying cases that cover both public and private, as well as for-profit and non-profit organisations over a 10-year period. The thesis' reliability is further strengthened by the feedback the consultants provided when reviewing our

results. The review allowed any factual errors to be corrected before we began to work on the discussion. Room for improvement lies in further expanding the number of cases and expanding the geographical area to cover organisations outside of Scandinavia. Furthermore, reliability could increase by including additional consultancy firms. However, by keeping our research strictly focused on one research object (Balanced Scorecard Collaborative), we achieve higher quality than would be possible if dividing our attention to several objects. Considering the limited scope and time frame of a bachelor's thesis, we believe to have achieved high reliability.

4. Results

In this chapter we present the five cases examined and describe how the process of interpreting and materializing the BSC was conducted, i.e. we describe how the management idea was packed in order to facilitate the travel from sender to receiver.

4.1 General comments on the cases

The cases presented in this thesis show that the BSC is adapted by different types of organizations and how the concept is interpreted and designed in various ways and used for diverse purposes. A common characteristic of the cases presented is that the most important output resulting from the process of interpreting and developing a BSC is not the strategy maps or performance indicators, but the fact that an understanding of strategic issues and knowledge about the management concept has been built up within the organizations. The consultants interviewed stressed that they do not deliver ready-made scripts but their role is to explain how strategic goals can be described, reached and measured, and to facilitate discussions among managers. The clients need to view the scorecard as their tool and the strategies need to be expressed in their own words and reflect the strategic challenges their organization face. Consequently, it is necessary for the clients to interpret the management idea and develop their own model. In order to enhance the connection between the organization and their scorecard, the consultants always use the client's templates when presenting strategy maps, images or texts. Customization, they argue, is the key to successful implementation and hence for the wide adaption of the BSC. The consultants at Balanced Scorecard Collaborative who have been interviewed will be referred to as The Consultants.

Before presenting the cases some general comments will be made on the process of customizing the BSC. The Consultants stressed the importance of finding a gatekeeper when trying to gain acceptance for being involved in developing a BSC in an organization. The gatekeeper is someone who, in one way or another, has shown an interest in BSC and the consulting firm. The Consultants either contact this person or he initiates the first contact himself. Finding a gatekeeper is thus a means for The Consultants to establish connections with the organization and to start collaboration. The gatekeeper often constitutes the starting point for the process of interpreting and customising the BSC and advocates the usage of the BSC in the organization. Hence, the gatekeeper communicates the management idea internally, which makes it easier for The Consultants when trying to create an understanding and acceptance for the BSC. Few adjustments to the concept are made during this initial stage but as the project evolves to including power sponsors, i.e. managers on higher organizational levels, and finally the decision maker it become more important to show the benefit of the BSC to the specific organization. Consequently, the BSC needs to be customized in order to appeal to the executive or the board and packing is intensified as the project expands.

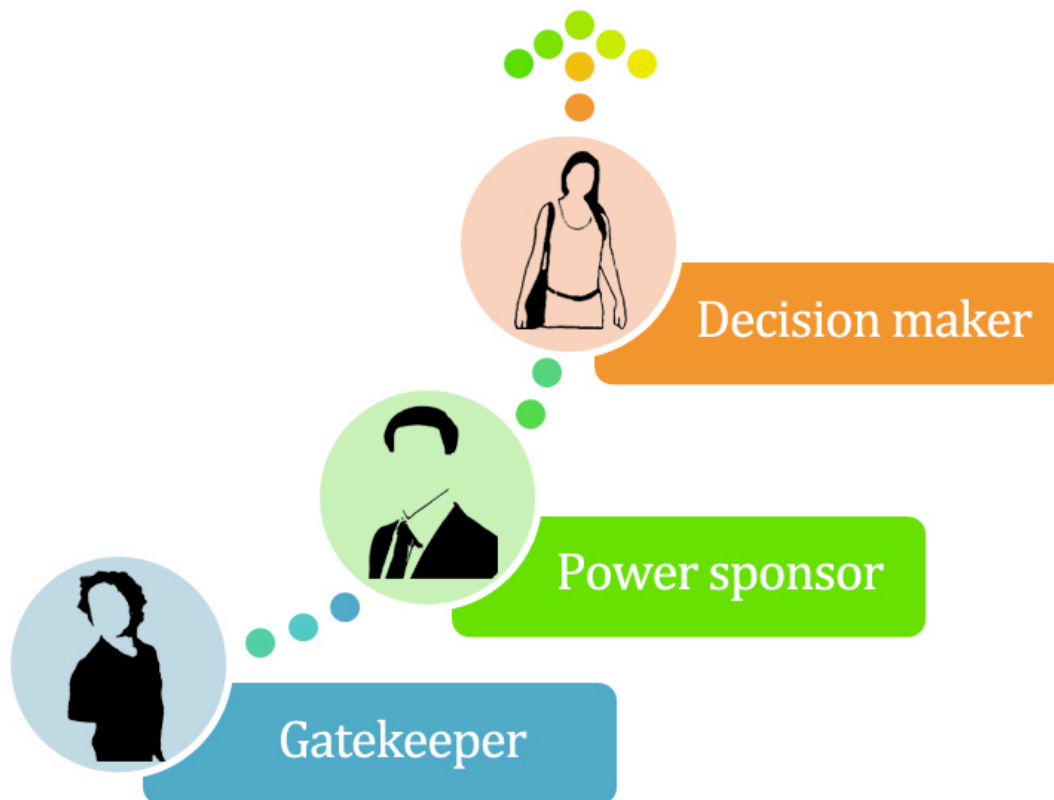


Figure 4. The process of customization

4.2 Case I: A company in the financial industry

In this case the process of customizing the BSC resulted in a strategy map that did not contain any of the four perspectives. Instead, the BSC was designed to contain three themes that were perceived as legitimate and relevant for the financial industry. In the following section we will describe the process toward developing this model.

4.2.1 Background

In the beginning of the 2000s The Consultants received an email from the group controller at a company in the financial industry. The company was primarily active on the European market and in order to grow and become a leading actor in the business, the group executive board aimed at merging a number of companies in the financial industry. To succeed in doing so the organization needed to implement a strategic tool that would help unite the different companies to one entity and create consensus on controlling and strategy throughout the entire organization. The group controller advocated that the BSC should be used and The Consultants were invited to present their concept.

When The Consultants first became involved in the process they encountered resistance from some of the divisions in the organization. It became clear that there was neither consensus on what the general strategic goal would be, nor a common view of what BSC was and in what way the concept would contribute to the merger. For instance, one of the divisions had a different view of BSC than the group executive board. The head of the division believed the scorecard to be a tool only for measuring different aspects of organizational performance and had developed a concept similar to the BSC model that

had been presented by Kaplan and Norton in 1992. The group executive board on the other hand, regarded BSC as a tool for formulating strategic goals and for driving strategy into action. To solve the conflict and to continue with the process The Consultants tried to build an understanding for the concept among executives and representatives from different business areas. During the interviews The Consultants stressed that developing internal knowledge about the BSC, its pros and cons, possibilities and limitations, is crucial for succeeding in implementing the concept and a prerequisite for taking the process one step further. The Consultants suggested that groups were formed with representatives from various divisions and business areas and thereby facilitated discussions among members of the organization. Once executives and business area managers shared an understanding of the BSC and had reached consensus on using it as a tool for strategy implementation, The Consultants could continue with the process of interpreting and customizing the BSC.

4.2.2 Packing

In this case implementation was a top-down process and therefore interpretation and tailoring of the BSC was executed mainly in cooperation with the group executive board. The Consultants interviewed members of the board in order to get an appreciation of what the organization more specifically wanted to achieve. Even if the members of the board had agreed on that the BSC would serve as a tool for driving strategy into action, there was no consensus yet on the content. For example, a conflict arose on what the primary financial measure would be and to unite the different opinions The Consultants used the information they had collected during the interviews. It was obvious that the main reason for implementing BSC was to facilitate the merger and to harmonize controlling and strategy. The Consultants argued that if harmonization of structures and practices were the primary objectives, this had to be seen in the strategy. To get the members to agree on a financial measure The Consultants selected three key performance measures and showed on a flip chart what kind of behaviour they resulted in. The group executive board thus got a visual image of how measures and behaviour were linked and since they knew what kind of behaviour they wished for, consensus on a primary financial measure was reached. The Consultants stressed that their role was not to present a solution but to declare what the interviews had revealed, to explain what a good strategic goal is, how it can be described, reached and measured, and to facilitate discussions. Then it was up to the group executive board to fill in that framework with relevant content and specifications. Hence, the most important output in this case was not the object, i.e. the images and power point presentations showing the scorecards, but the fact that the process resulted in the executives sharing a common understanding for the concept and reached consensus on what the strategy would be and how to achieve it.

The discussions between The Consultants and the company resulted in power point presentations showing the scorecards that the group executive board had agreed on. The logic behind the strategy maps was quite different from the logic presented in the original BSC model. The organization interpreted the concept and designed a model that served those purposes they had outlined in cooperation with The Consultants. The essential thoughts that the BSC is built upon were still present, but the model had been translated in order to serve as a tool for harmonizing strategy throughout the entire organization. The model also had to appeal to the CEO who, in the end, was the one responsible for strategy and controlling. As a result, the organization designed a model

that easily could be interpreted and redesigned in order to suit the management style of the CEO. The organization arrived at a strategy map that did not contain any of the four perspectives. Instead, the BSC was presented as an image showing three themes that were perceived as legitimate and relevant for the financial industry. This framework was supported with texts about what needed to be done in order to adhere to the strategy, why this should be done and sometimes also what the result of the actions would be. The Consultants claimed that although the strategy map did not contain any perspectives, nothing had been left out. The organization had still decided on adopting a model that was built on the essential thoughts behind the BSC, but the concept had been modified. The organization had designed and formulated their strategic goals so that the perspectives were not necessary. Further, they had arrived at a concept that could be adjusted to the management style of the CEO. As a consequence, the present CEO has been able to incorporate the BSC into another management model. The model now being used for controlling is thus not called BSC but the BSC constitutes a core element in their management model.

4.3 Case II: An organization in the public sector

Increased competition and a tougher business climate called for organizational change in this case. The organization needed a tool for measuring and evaluating the performance of sub-units in order to direct their resources at the most successful departments and thereby increase competitiveness. According to The Consultants this desire resulted in the development of a BSC that is unique.

4.3.1 Background

In this case The Consultants worked with a large Swedish state owned organisation, whose operations were geographically centred to one region in Sweden. The organisation is completely dependent on state funding since they do not generate any revenue of their own. There was also a number of other state owned organisations competing for the same resources on similar conditions. When The Consultants got involved in the project, this part of the public sector was in a process of change, since the government had decided that there was a need for increased competition within the business. The distribution of funds changed as new organisations providing the same function arose and the competitive situation was intensified. To stand a chance in competing with similar organizations, the organization presented in this case aimed at becoming one of the dominant forces in the business. If this goal could not be reached the organisation would have to take a sub-ordinate role relative to the competitors.

Employees within the organisation were the first to initiate contact with The Consultants. A number of people within the organisation were already educated in using the BSC and regarded it as a legitimate management tool. They advocated that it should be used in their organization and The Consultants were invited to further teach the organization about this management idea. This increased the interest in implementing a BSC and the head of the organisation became passionate about the idea. The board thus decided to adapt the BSC and the cooperation with the consultants took off.

During the initial discussions and interviews with the board it became clear to The Consultants that the customer's primary objective with implementing BSC was to acquire a tool for measuring and evaluating the performance of different organisational

sub-units. In order for the organization to distribute the grants they received from the government, they needed a system for allocating the resources based on performance. Since the board aimed at becoming a leading organization in their line of business they needed to push the employees to perform even better and to achieve satisfactory results. One way of doing this was to measure a number of performance indicators that the board considered to be crucial for achieving their goals, and to distribute funding based on that. Thereby, they would be able to direct the grants at the most successful departments and increase competitiveness. The starting point for the collaboration was thus to develop a system for measuring performance and increase the employees' awareness of the competitive situation the organization faced.

4.3.2 Packing

The Consultants described the process toward building the BSC as a constant development, continuously including more areas. The first step was to arrive at a strategic orientation, clarifying goals and objectives. The strategy needed to arise from the organization itself and hence, The Consultants did not govern the process, but supported it by being present during the discussions. Members of the board were able to reach consensus and agreed that the general strategic goal was for the organization to grow and become a leading actor in the business. The next step in developing a BSC was to find the key performance indicators necessary in order to evaluate if the organisation was achieving its goals. Normally, performance indicators are derived from the four perspectives, but in this particular case a different approach was used. The head of the organisation did not agree with the concept of dividing strategy into perspectives but rather talked about themes. Themes, he argued, suited his way of managing and controlling the organization much better. Consequently, the organization developed, in collaboration with The Consultants, a strategy map that did not contain any perspectives. The map was visualised in a power point presentation and the layout was designed to appeal to the staff. Apart from using the client's templates, the image contained visual symbols and phrases that were connected to the business and to the daily activities being performed in the organization. Designing and presenting the strategy map in this way enhanced the link between strategy and action and made it easier for the staff to emotionally connect to the model and to understand the concept.

According to The Consultants, this case represents a unique interpretation of the BSC and the strategy map is not similar to any other they have been involved in designing. During the entire process there was a document labelled "*Thoughts of the Boss*" that to a large extent directed the interpretation and customization of the BSC. As stated above, the head of the organization did not feel comfortable in separating organisational efforts into four perspectives. The Consultants had to work closely with him in order to understand what he wanted, analysing several possible strategy maps that previous clients had developed, to help find something that would appeal to him and suit his management style. He wanted to tell a story about the organisation and use the scorecard not only as a means of driving strategy into action but also as a tool for communicating strategic goals. The resulting map served those purposes and the way it had been designed, using symbols and layout that reminded of the daily activities being performed, turned out to be an effective way of telling a story and at the same time focusing on the future.

4.4 Case III: A company in the manufacturing industry

What started out as a small-scale project, just including implementation of an IT system, expanded into covering proper implementation of a BSC. In the following section we describe how the management idea was interpreted and how the company's strategic goals were rephrased in order to develop a BSC that would be used not only as a tool for measuring key performance indicators.

4.4.1 Background

The company presented in this case is a global player in the manufacturing industry, and leading within its line of business. However, at the time for the initial contact with The Consultants, one of the divisions had difficulties staying profitable and competitive. Since one of the business area managers knew one of The Consultants, he convinced the head of the division to contact the consulting company. The division already used BSC and strategy maps that they had developed themselves, and initially the main reason for hiring The Consultants was to purchase and implement an IT system, developed by Balanced Scorecard Collaborative, that would be used to generate and measure relevant key performance indicators.

4.4.2 Packing

When The Consultants started interviewing the managers responsible for strategic issues they soon discovered that the strategy maps the business area had developed were not satisfactory. They realized that the problem was not the key performance indicators being used, but the strategy it was based on. Implementing a new IT system they argued would therefore not solve the division's problems. When they inquired the managers about this, they were told not to bother with it. They were hired to help with the IT system and finding relevant key performance indicators, not to help with strategy development. Even though The Consultants believed that the company did not have an adequate strategy map and that their strategic goals were no more than beautiful phrases that did not contain any substance, they relented and ended up only selling an IT system. As the process of developing the IT system and finding the correct indicators of the desired outcomes proceeded it became evident even to the business area managers that the problem was not key performance indicators, but the strategy. By asking the right questions and cooperating on an IT system they knew was not the answer to the division's difficulties, The Consultants step by step got the managers to realise that the strategy needed to be rephrased in order to increase profitability. An understanding for strategy and the possibilities of a BSC was built up among the managers. The Consultants thus facilitated internal knowledge development and could step aside while the business area did its homework and rephrased the strategic goals. During this initial phase their role was not to change the division's strategy, but to change the managers' way of thinking about strategic issues.

When relevant strategic targets had been agreed on, the project could expand to cover support with proper implementation of the BSC and not just an IT system. A strategy map and corresponding strategic goals were developed by The Consultants in close collaboration with the organization. The map was visualised in a power point presentation and supported by texts, phrases and arrows explaining the links between the strategic goals and activities being performed by the division. The process of customizing the management idea resulted in a BSC very similar to the way the original concept had been presented by Kaplan and Norton.

A strategy map consisting of the four classic perspectives suited this company well and it was possible to incorporate the company's strategy into it. The Consultants referred to the strategy map as an example of best practice, and consider it a very good reference for other companies considering their services. They believe that their involvement was important for changing the division's behaviour. By asking relevant questions The Consultants pushed the managers to construct a well thought-out, solid strategy and to correctly measure the initiatives taken to execute it.

4.5 Case IV: A Swedish public authority

Forcing an idea upon an organization or upon the employees, who are in fact those who will perform the strategies on a daily bases, is not always possible. This case is an example of how the process of interpreting a management concept and developing a BSC can ground to a halt if the decision is not well anchored in the organization.

4.5.1 Background

During the 1990s the Swedish economy was characterized by recession, high unemployment rates and low tax revenue. This resulted in extensive retrenchments within the public sector. The authority presented in this case was among the affected. In the early 2000s the head of the organization felt the need to prioritize his assignments and sought for a tool that would help him highlight the most important tasks. Similar European authorities had successfully implemented the BSC and their strategic models inspired the Swedish organization. The Consultants who had been involved in helping other European authorities developing strategy maps became aware of the organization's interest in their concept. They contacted the Swedish executive and he soon after decided to initiate collaboration. However, The Consultants got the impression that the executive did not really know what the BSC was or how it should be used in his organization, but merely decided to adopt it because similar authorities abroad had done so. His intensions were good but the underlying understanding of the idea was missing.

After the initial contact, The Consultants started interviewing members of top management and based on their answers they put forward a proposal consisting of strategy maps. The board thought that the proposal could be useful to their organization but wanted to include additional aspects and information. This made The Consultants concerned that the board was too ambitious. During the procurement another consultant became involved. This person offered to help the authority design and implement a BSC and only expected a very modest payment in return. As a consequence, The Consultants lost the procurement. However, the authority soon realized that the person who was assigned to the task did not know how to implement the type of scorecard they had decided on and the process grounded to a halt. Two years passed without any progress and it was not until the executive stepped aside that the process of customizing and packing the BSC could start.

4.5.2 Packing

The Consultants kept in touch with and supported the organization during the two years when they struggled to reach consensus on what their strategy would be and how they would implement a BSC. The consultant who had offered to help them soon resigned

after having created more problems than he solved. The executive who had initiated the project two years earlier was unable to unite his employees and arrive at a strategic plan for the organization. Individuals with strong wills characterized the organization and they were not afraid of loudly stating their opinion. The fact that the decision to implement BSC was based primarily on the ground that the concept should be beneficial since other authorities had implemented it successfully contributed to the frictions. Obviously, the decision had not been well anchored in the organization from the very beginning.

When the former executive stepped aside The Consultants once again became involved in helping the organization developing a BSC. Responsibilities were redistributed which opened up for the possibility of reaching consensus on strategy implementation. The Consultants advised the project manager within the organization, who now was in charge for implementing BSC and already had an understanding for the concept, to view the management idea as a tool for communicating strategy. Customization of the concept was mainly conducted through direct interaction between the project manager, members of top management and employees. The Consultants supported the process by presenting examples of how similar organizations had designed their strategy maps and formulated their goals. It became clear that the dialogue and face-to-face contact was the key to reaching consensus. When the employees felt that they could participate in the process, confront each other and the project manager and state their opinion, they became more positive to the BSC. The Consultants stressed that this case highlights that it is not always possible to force an idea upon an organization or upon the employees who are in fact those who will perform the strategies on a daily bases.

The discussions resulted in a strategy map consisting of four themes. The project manager believed the themes to better capture the challenges the organization faced than the traditional perspectives. Unlike companies in the private sector, public authorities do not operate for profit but exist to ensure for example public health, security or education. Consequently, the perspectives had to be interpreted and customized to mirror the social context the organization operated in. However, The Consultants stressed that the themes had been modelled upon the four perspectives and were very similar to them. The strategy map was designed using the client's templates and displayed in a power point presentation. Based on the discussions between employees, the project manager and The Consultants, six strategic goals that could be linked to the strategy map were agreed upon. In order to further enhance the link between daily activities and the strategic goals the project manager used the BSC as a communicative tool. He did not only inform the employees about the management model, showing them the image of the strategy map, but asked the managers to regularly evaluate the strategy and if their departments would be able to reach the goals. By asking that from managers at different organizational levels he forced the authority to become more aware about strategic issues and to understand that there is a strong link between strategy, activities being performed and the resulting outcome. When using the scorecard as a communicative tool, as The Consultants had advised him to, he was able to change organizational behaviour.

4.6 Case V: The IT department of a multinational company

In the case presented below resistance from parts of the organization against the BSC caused numerous organizational problems when trying to customize the concept. Several managers within the company did not regard the BSC as a valid management idea. The Consultants claimed that the process of developing the BSC therefore never reached its full potential.

4.6.1 Background

When the project manager responsible for implementing BSC in the public authority previously presented in this thesis transferred to another organization, he brought with him the passion for BSC. His new employment was at the IT department of the multinational corporation presented in this case. The company was active on several diverse markets and needed a common management system for their IT divisions in order to accomplish comparability across countries and markets and to increase competitiveness. The former project manager convinced the head of the department to adapt BSC as a means of harmonizing practices, measurement systems and controlling among the IT divisions. His initiative received blessings from the head of the department as well as from the CEO, but several managers remained sceptical. Nevertheless The Consultants were contacted and the project took off. But the fact that the decision to implement BSC had not gained approval from a number of professionals within the company turned out to cause numerous organizational problems.

4.6.2 Packing

The CEO had a very weak position within the company at the time and as a result he did not, in the initial stage, have the political power needed to execute the change and to push out the BSC to all the IT departments. Some of the managers were not convinced about the advantages of the concept in general, and one unit in particular strongly disliked it. The CEO was unable to unite the managers of the IT departments and although The Consultants helped develop a strategy map and corresponding key performance indicators, the result was a semi-finished implementation.

The Consultants claim that the limited success within the organisation was due to heavy resistance against the concept as such. A number of different strategy maps were made in order to inspire the managers and to show the possibilities with a BSC, but it did not help to spread the idea within the organization. After a few years, rearranging in the management positions meant a change in favour of the BSC and The Consultants were once again invited to the organisation. During a seminar with managers from the different IT departments, The Consultants were able to create an understanding of the BSC. Consensus on strategic issues was achieved due to the fact that the new managers and the board were more positive to the management model, but also because the seminar facilitated face-to-face contact and a sense of brotherhood was created among the managers. The project once again took off and the subsequent interviews and discussions resulted in the development of a new strategy map. The BSC was designed to contain five perspectives. The fifth perspective was added to highlight the company's focus on environmental aspects of their activities. Being able to show external stakeholders that environmentalism was an every day concern for all the divisions and business areas, including the IT departments, was very important for this company.

However, when a new CEO was appointed, it resulted in yet another backlash for the use of BSC since he preferred to control his organization using McKinsey management techniques. Any plans for introducing BSC as a management tool for the entire organisation were discarded. Today the organization is instead controlled through six key performance indicators. The mission is clear; cost cutting and rationalisation within the organisation, and the CEO does not believe that BSC is a useful tool for achieving that. However, The Consultants claim that this is in fact not true. A suitable strategy map could have been designed by reducing the number of strategies within the perspectives and by switching to key performance indicators that focused on cost cutting, thus leading to organisational initiatives that helped create cost effectiveness. However, this option was never explored because of the CEO's preference for competing management ideas.

The Consultants regard this case as an example of when the implementation failed, primarily because of the resistance from some managers within the organisation. Although they did not succeed in establishing their management model they still achieved to put strategic issues on the agenda though. One again, their most important contribution was not the strategy maps but the fact that strategic issues became an everyday concern for the managers.

5. Discussion

In this chapter similarities and disparities in the packing processes previously outlined are discussed by applying the theories and concepts presented in the theoretical framework. Finally, areas for further research are proposed.

5.1 Packing

The cases described in this thesis show that organizations, in coherence with the theories presented by DiMaggio and Powell (1983), seem to incorporate the BSC into their practices and structures in an attempt to manage an iron cage built of external pressures. Increased competition, a tougher business climate, political forces and the need to harmonize management practices in order to increase profitability and stand a chance against competitors called for organizational change in the cases examined. According to the theories presented by Meyer and Rowan (1977) adhering to the myth about the BSC thus served as a means of increasing legitimacy and whether or not the acquired practices and techniques actually resulted in increased efficiency or a competitive advantage is beyond the scope of this thesis. However, the cases highlight the need to interpret and customize the BSC in order to increase legitimacy. For example, adding a fifth perspective, stressing the importance of environmental aspects, would not have been regarded as legitimate in the financial industry but was crucial for the IT department presented in case V. Hence packing, the phase during which The Consultants and the receiving organization work closely together in order to customize the BSC and translate the idea into an object, is crucial for being able to transfer the idea to the client and arrive at a concept that can increase legitimacy.

The interviews revealed that the most important output resulting from the process of translating the BSC is not the object but the transfer of knowledge. This observation is essential for understanding Czarniawska and Joerges' (1996) concept of travel of ideas. The object resulting from the translation process just serves as a means for transferring the idea behind the object from one context to another. It is the idea behind the BSC, the understanding for strategy maps and scorecards that travels and becomes reembedded into practices and structures of the receiving organization. Communicating the idea is thus more important than the object itself. Power point presentations and images showing the scorecards are no stand-alone products, but The Consultants need to support them with discussions and meetings. As a consequence, creating an understanding for the ideas behind the images and for the message being communicated is of great importance during the process of packing the BSC. The general features of this process are discussed below.

5.1.1 Rhetorical elements

During the packing phase The Consultants facilitated internal knowledge development by gathering executives, managers or representatives from different business areas and divisions to inform them about the BSC and discuss strategic issues. They stressed that their role was not to convince the members of the organization that the BSC is a superior management idea compared to other concepts, but to declare its pros and cons, possibilities and limitations. Hence, their role was not to present a solution but rather to explain the benefit of the concept to the client. However, when carefully listening to how

The Consultants expressed themselves and talked about the cases during the interviews we realized that they to a great extent used rhetorical elements. In case II, IV and V several possible strategy maps were analysed or developed in order to inspire the clients. Presenting examples of how other organizations had designed their maps and scorecards can be regarded as storytelling. According to Erlingsdottir and Lindberg (2005) storytelling can serve as a powerful weapon for the sender in trying to convince the receiving organization about the advantages of the idea. Further, by asking the *right* questions in case III, The Consultants eventually got the managers to realise that the strategy needed to be rephrased and thereby they were able to convince the managers to adapt the BSC. Our impression during the interviews was that these *right* questions contained rhetorical elements. Leading questions and cleverly posed counter questions were used in order to change the managers' way of thinking about strategy and controlling. To a certain extent we therefore agree with Norreklit (2000, 2003) who argued that consulting firms use persuasive rhetoric in order to convince their clients to adapt the management idea they sell and advocate. However, the entire process of incorporating skilfully communicated myths that have become institutionalized in society is in fact rational from a client perspective since it increases legitimacy relative to external stakeholders (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). Using rhetorical elements, such as stories and leading questions, and drawing on the myth about the BSC thus become an important means for The Consultants to establish a common platform for the clients. DiMaggio and Powell (1983) refer to this process, albeit in a wider sense, as professionalization and in the cases presented we have been able to detect how professionalization and networks can be used when trying to find the gatekeeper. Based on our findings we therefore believe that what Norreklit (2000, 2003) refer to as a language game is in fact essential for creating an understanding for the BSC and that rhetorical elements is an important feature of sales and consultancy work. Further, the organizations would not have decided on adopting the BSC if they did not believe the concept to solve their problems. This is clear in case V where the new CEO abandoned the BSC that had been developed since he did not believe the management idea to solve the problems the organization faced. Benders and van Veen (2001) argued that managers, thanks to the interpretative viability that characterizes many concepts, are capable of carefully considering how to use the concept and designing their own model. The cases presented support this view. Our findings suggest that forcing an idea upon an executive or upon an organization is not possible. Rhetorical elements can serve as a means of creating an understanding of the BSC and be used by the sender to communicate the possibilities to interpret and customize the concept. However, it is the interpretative viability that enables the executive to design a model that suits his management style and the organization.

5.1.2 Direct interaction

A common characteristic of the cases is that face-to-face contact played an important role in trying to create an understanding of the BSC. The Consultants formed groups or conducted interviews with executives and managers from different organizational levels in order to listen to the clients and get an appreciation of what they wanted to achieve. Thereby they created a forum where strategic issues could be discussed. The Consultants claimed that their role was not to govern these discussions, to intervene or direct but to support the managers when trying to reach consensus themselves. However, Erlingsdottir and Lindberg (2005) found that facilitating discussions and creating a sense of brotherhood through direct interaction can be very useful for communicating

and promoting an idea even when done implicitly. The participants thereby get the opportunity to emotionally connect the idea being objectified. This was clearly what happened in case I, II and IV. When the managers and executives felt that they could participate in the process of packing, state their opinion and discuss strategic issues they could interpret the BSC and design a management model that suited their organizations and reflected the strategic challenges they faced. In each of these three cases the BSC was to a large extent tailored to reflect the strategic challenges the organization faced and to appeal to the executive or the employees. Erlingsdottir and Lindberg (2005) showed that creating a sense of brotherhood among managers and letting them design the model is crucial for being able to communicate the ideas to the entire organization. They argued that the managers thereby believe themselves to be originators of the model and become internal advocates of the ideas. This is similar to how The Consultants work with gatekeepers and power sponsors in order to step by step increase the interest for the BSC in the organization and let them promote the concept internally. The cases also reveal that even though the object is not the most important outcome, the way it is designed can still increase the understanding for the BSC and strengthen the emotional connection. This is evident in case II where the image not only was designed using the client's templates but also contained symbols that reminded of the activities being performed by the employees on a daily bases.

5.2 Concluding remarks and suggestions for further research

Management ideas do not constitute ready-made scripts for managers to unreflectively copy (Benders & van Veen, 2001) and Ax and Bjornenak (2005) stressed that this is particularly evident in the case of the BSC. When studying how two popular management ideas in the Swedish health care sector were translated and packed Trägårdh and Lindberg (2004) found that both groups examined translated different elements of the ideas. The authors concluded that widely accepted management models should be viewed as reference points for managers to interpret and customize and not as clear-cut recipes ready to copy. The cases examined in this thesis support their conclusion and the findings show that the packing process rather results in tailor-made scorecards than a standardised model that is forced upon the organization. In case I, II, IV and V packing and objectification resulted in a BSC that in one way or another diverged from the original BSC. Themes were used instead of perspectives or the number of perspectives was changed. Even when packing resulted in a model consisting of the four traditional perspectives as in case III the process was foregone by discussions and the content had been customized. Hence, The Consultants do not deliver clear-cut recipes but the concept is interpreted and tailored and the framework that the BSC offers is filled with relevant and legitimate content during the process of packing. In the cases presented packing of the BSC resulted in a concept loosely held together by its name and some common characteristics indicating that heterogeneity is more likely to follow than homogeneity according to Erlingsdottir and Lindberg's (2005) theories. In case I the management idea is no longer called BSC today implying that not even what Erlingsdottir and Lindberg (2005) refer to as isonymism occurred. However, in order to evaluate whether or not the process of packing the BSC resulted in homogeneity or heterogeneity a more extensive study should be done. The third aspect of the BSC, i.e. practice, has not been investigated and it is therefore not possible to say if isopraxis occurred. To investigate homogenizing and heterogenizing effects on organizational structures and practices qualitative studies should be done focusing on how the clients

continue to develop the concept and use the acquired practises and ideas. Furthermore, since this thesis only investigates packing of the BSC from a consultant perspective it is suggested that the process is investigated from a customer point of view to detect differences in how the sender and receiver describe packing of this management idea.

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