A Scandinavian institutionalist perspective on the balanced scorecard

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

Introduction

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

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

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

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

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

We seek to acquire deeper insights into the travel of the idea of a balanced scorecard and into translation processes at an organizational level (e.g. a bank). In order to get ready to travel, an idea has to be objectified and materialized through social interaction. The materialized idea has to be dis-embedded from its local settings, and to this end it has to be named and theorized (see later on). The idea then becomes a translocal idea, i.e. an idea "floating in the translocal organizational thought-worlds" (Czarniawska and Joerges, 1996, p. 16), until it is re-embedded in another local context (Leca *et al.,* 2006). Theorization can take place both at the global level and at the local level (Voronov *et al.,* 2010). In this paper we first focus on the disembedding and re-embedding of the BSC idea on a global level, from a Scandinavian institutionalist perspective. Then, we focus on the re-embedding of the idea of a BSC in a specific local setting (a bank), again from a Scandinavian institutionalist perspective. In the field study at the bank we aim to theorize at the local level, but we also touch upon the global-local-global interconnectedness. That is, we aim to theorize 'dialectical transformation' (Becker-

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

Although we do not intend to contribute to global theorizing that does not go beyond the dichotomy between the global and the local and that takes a diffusion perspective, we do not deny that there is global theorizing, *inter alia* on the basis of an innovation action research program. We see such programs as actors in a macro-kosmos (Callon *et al.,* 2011), as part of the 'hugely extended network of localities' (Czarniawska and Joerges, 1996, p.22). The innovation action research program is materialized in a 'laboratory' that produces translations resulting in 'objectifications' that may enter the translocal organizational networks (the networks of localities). Rather than assuming that, in a centrally controlled way, the concepts are implemented in specific local settings it is assumed that they enter translocal spaces where they may have unexpected consequences.

Our Scandinavian institutionalist perspective on performance management research adds to studies that demonstrate that accounting or measurement is not a positive representation of economic reality, but an "uncertain faith, fostered by expert-generated inscriptions and rhetorical strategies", a faith that is able to "tie together shifting interests in an actor network" (Chua, 1995, p. 111); studies that perceive accounting technologies as boundary objects (Star and Greisemen, 1989) that are able to stabilize and mediate diverse interests (Briers and Chua, 2001; Hansen and Mouritsen, 2005) and that analyze what happens when accounting innovations 'travel' from one context to another (e.g. Briers and Chua, 2001; Preston *et al*., 1992); studies that demonstrate how the ties of varying strength in networks of human and non-human actors drive performance measurement change in unpredictable ways (Quattrone and Hopper, 2001; Andon *et al,.* 2007); studies that regard a balanced scorecard as a loosely related array of activities, held together by the purposes of the practitioners (Ahrens and Chapman, 2004, 2007; Hansen and Mouritsen, 2005); a study that analyzes a detailed process of inscription building where diverse actors in a consulting firm and in the client organization attempt to edit local specifics (Qu and Cooper, 2011), also illustrating how inscriptions might fail (see also Ezzamel *et al.,* 2004); and a study that demonstrates how ambivalence, opacity, bricolage, and practical actions enabled by inscription devices strengthen networks of performance measurement to make a balanced scorecard acceptable (Dambrin and Robson, 2011). These studies acknowledge that although performance management change may be centrally initiated, the unfolding process has an a-centered character and renders unpredictable outcomes. Quattrone and Hopper (2001) therefore claim that performance management change may better be portrayed as a drift rather than a rational and guided top down process. *Drift* refers to change as an uncontrolled process instead of an orderly guided process with well-defined outcomes. Andon *et al*. (2007) emphasize the experimental and

relational nature of accounting drift. Experimental, because the outcomes of change are unpredictable, and thus in order to improve performance measurement practices, a trial and error approach is required. Relational, because "accounting change is connected to wide ranging networks of human and non-human elements, which variously inform and influence change" (Andon *et al.,* 2007, p. 281). The remainder of the paper is organized as follows. In a next section the theoretical background of the paper is outlined. Then, the travel and translation of balanced scorecards on a global level is discussed from a Scandinavian institutionalist perspective. Finally, the case study is presented (again from a Scandinavian institutionalist perspective), followed by conclusions and a discussion.

Theoretical background

Scandinavian Institutionalism combines the concept of translation and organizational change with elements of New Institutional Sociology (NIS) to develop a translation framework (Funck, 2007; Sahlin and Wedlin, 2008). It goes beyond modernist dichotomies, such as social/technical, intentional/deterministic, global/local. For instance, Czarniawska and Joerges (1996, p. 21) point to the fact that local or global are performative properties: "people *make* something into local or global, they localize or globalize. And they do it at different time intervals, of course". Global is not a separate entity, but a "hugely extended net work of localities" (Czarniawska and Joerges, 1996, p. 22). Scandinavian Institutionalism builds on NIS thought, but seeks to go beyond it. A major starting point of Scandinavian Institutionalism is a rejection of the NIS notion of 'diffusion' as well as of a one-sided focus on stability. Drawing on ANT (Callon and Latour, 1981; Callon, 1986; Latour, 1986) Scandinavian Institutionalism seeks to replace the 'diffusion'' concept with the 'concept of translation' (Becker-Ritterspach, 2006; Czarniawska and Sevón, 1996). Scandinavian institutionalist researchers see this conceptual change as a cornerstone for achieving a better understanding of (de-)institutionalization processes because 'translations' imply changes, however minuscule they may be (Becker-Ritterspach, 2006, p.363). Czarniawska and Sevón (1996, p. 5) call for a need for a paradoxical view of organizations: "*Change and stability together become an organizational norm, as the logic of appropriateness is seen as complementary to the logic of consequentiality*". Scandinavian Institutionalism conceives the organizational field as a 'field of forces', kept together by processes of translation, where all arrangements of people and things are necessarily provisional and contingent (Lindberg *et al.*, 2007, p. 5). Scandinavian Institutionalism explains how ideas travel in and across organizational fields, accounting for institutional stability as well as change, and offering a solution for the following problem with NIS: "New institutionalists don't explain the role of actors and actions in the creation, diffusion, and stabilization of organizational practices" (Scheuer, 2008, p. 159). Czarniawska and Sevón (1996, p. 5) argue that, although planned organizational change never succeeds in full, "*people do manage to convince each other – to change their opinions, beliefs, and ways of acting – and not only by mistake*". This approach to institutional theory is complemented by a focus on organizational practice and processes of institutionalization (Boxenbaum and Strandgaard, 2007; Erlingsdottir and Lindberg, 2005). This action/practice orientation is, for instance, vividly described by Czarniawska and Joerges (1996, p. 41): "*The magic moment when words become deeds is the one that truly deserves to be called materialization...*". Scandinavian Institutionalism focuses on what happens in the encounter between an innovative idea and practice in organizations (Scheuer, 2008, p. 117). Scandinavian Institutionalism may be seen as an answer to Lounsbury and Ventresca's (2003) call for new institutionalists to focus on temporal and spatial variation in order to analyze how different positions in a field, relational connections, or identities shape the decision of organizations to adopt new practices and how they implement them (Scheuer, 2008, p. 117). Finally, Scandinavian Institutionalism offers a more nuanced view of institutional isomorphism as presented by NIS (DiMaggio and Powell, 1983). 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 (Karlsson and Torgerson, 2011, p. 14; Erlingsdottir and Lindberg, 2005). Heterogeneity may, for instance, result when a use of coercive forces produces counteractions with unexpected consequences (Lindberg *et al.*, 2007). Mimetic forces become more complex when interpreted in terms of fashion (this is both the will to conform and the will to be unique). Fashions and processes of attention ('perceptual readiness'; Czarniawska and Joerges, 1996, p. 27) are considered very important in relation to the translation process. Normative forces exert opposing pressures to follow as well as to rebel against traditions (Lindberg *et al.*, 2007). In sum, this interplay between intentional action and taken-for-granted norms make structuring organizational fields a much more complex process than many new institutionalist researchers have suggested (Lindberg *et al.*, 2007, p. 6).

Scandinavian Institutionalism uses ANT's translation model as its point of departure (Scheuer, 2008, p. 161). According to Scheuer (2008) the term translation is connected with a network building activity where actors transform tokens (e.g. ideas) into something else by translating or associating them with heterogeneous elements that might be human or non-human. The understanding of translation in Scandinavian Institutionalism is related to the definition of Callon and Latour (1981), though it minimizes the violent part which took up much space in the article on Leviathan (Robertsen, 2010, p. 23). Scandinavian Institutionalism stresses how actors cannot only be forced but also convinced into doing what is needed for the idea to be introduced (Czarniawska and Joerges, 1996; Czarniawska and Sevón, 1996; Scheuer, 2008). Instead of remaining loyal to the constructionist, flat ontology of ANT Scandinavian institutionalists integrated ANT's conceptualization of the concept of translation into their own social constructivist idea model (Scheuer, 2008, p. 161). Scandinavian Institutionalism constructs the translation process as one whereby an idea is translated into an object, then into an action and, finally, if the action is repeated and stabilized there is a chance that the transference rises above a passing fashion into an enduring institution (Becker-Ritterspach, 2006; Scheuer, 2008). Ideas are supposed to be able to travel when they have become objectified (i.e. turned into objects that have been disembedded) (Czarniawska and Joerges, 1996). Disembedded objects may travel in time and space until they are translated by a local human actor or translator, whereby the objects become re-embedded (Czarniawska and Joerges, 1996; Scheuer, 2008). As mentioned before, fashions and processes of attention ('perceptual readiness') are seen as very important in the translation process. What is given attention will depend on what the actors know in advance, on cultural assumptions, on political structures, and on what institutional entrepreneurs, the market, and the general public find important at a given time and place (Scheuer, 2008, p. 161). Thus, Scandinavian Institutionalism considers humans and objects' situatedness in time and space as constitutive for the translation process (Scheuer, 2007:18). According to ANT however, time and space are actants as other actants that might influence the translation process (Scheuer, 2007:18). Whether it does is viewed as an empirical question. This ontology of ANT is criticized by Scandinavian institutionalists for being out of touch with the world we live in (Scheuer, 2008, p. 116). ANT is accused of suggesting an ontology that is in accordance with a society where the majority of the translation processes take place in cyberspace, or through other means of communication, making it possible to ignore the situatedness of and distances between the body and objects in time and space (Scheuer, 2008, p. 116; Scheuer, 2007, p. 18).

Disembedding

The first stage of our Scandinavian institutionalist framework refers to the disembedding of the idea from a local setting to a global setting. Ideas become disembedded once they are theorized and named and thus objectified. *Theorization* refers to "the self-consious development and specification of abstract categories and formulation of patterned relationships such as chains of cause and effect"

(Strang and Meyer, 1993, p. 492). *Naming/ languaging* plays an important role in theorizing and disembedding an idea because it allows the idea to be communicated to a wider audience and to become part of the cognitive map of the field (Lawrence and Suddaby, 2006). It refers to " the power to consecrate linguistic and discursive competencies, i.e. the ability to create categorization submaps" (Oakes *et al.,* 1998, p. 284). When ideas are objectified then they are ready to travel. Thus, in order to make this happen, institutional entrepreneurs interpret and transform the model/idea, linking it to a more general and simpler account (Leca *et al.*, 1996; Sahlin-Andersson, 1996). Institutional entrepreneurs are conceptualized as being able to disembed themselves from existing institutional arrangements (Beckert, 1999), in order to change existing institutions or create new ones (Leca and Naccache, 2008, p. 628). This simplified version becomes a *translocal idea*, i.e. an idea "floating in the translocal organizational thought-worlds" (Czarniawska and Joerges, 1996, p. 16), until it is re-embedded in another local context (Leca *et al.,* 2006). This decontextualization can also have a material dimension as described by Callon (1986) who shows how scallops are brought from Japan to St. Brieuc as part of a translation project to change Japanese techniques of scallops' raising in France (Leca *et al.,* 1996).

Re-embedding

Then, the institutional entrepreneurs must re-embed the idea within the focal setting where they want to implement it (Leca *et al.* 1996). Czarniawska and Joerges (1996) point to the double dimension of this re-embeddedness which includes *interpretation* – i.e. aligning the new idea with words, values and symbols that already exist in the focal context, and *materialization* – i.e. the enactment of the new idea through discursive and material arrangements (Leca *et al.,* 1996). The re-embeddednes of ideas, which refers to the intra-organizational change processes that unfold once a disembedded idea has entered the organization, involves several stages: theorization, interessement, idea-materialization, and support of allies. Eventually, institutionalized ideas may disembed again and go 'back to the globe'. As Scandinavian Institutionalism goes beyond the dichotomy global/local, these re-embeddedness stages can also be described on a more global level.

Theorization

Voronov *et al.* (2010) argue that theorization is a phenomenon that has been conceptualized in prior literature as operating on both the macro-level and micro-level (see also Svejenova *et al.*, 2007). In processes of re-embedding at the local, micro-level for instance, theorization may be important in two ways. First, it may be important in the process of interpreting the new ideas in the focal context. Voronov *et al.* (2010) speak of *local ex ante theorization* when pointing to local actors' creation of an initial model, based on the identification of problems and formulation of solutions to these problems. This local ex ante theorization also informs actors about the existence of new practices and offers motivations why old practices need to be replaced (theorization specifies organizational failures) with these new practices (Voronov *et al*., 2010; Hinings *et al*., 2004). Or, in the words of Hinings (2011, p. 3), "...theorization points to the necessity of establishing *why* an emergent culture or practice should be adopted...". Sahlin-Andersson (1996, p.71) explains how a problem is constructed locally: "One common definition of a problem is the difference between a *desired* state and the *present* state. The perception of a problem is thus a result of comparison". Once a problem has been identified locally, organizations are inclined to search in their environments for 'success stories', to imitate (Nilsson, 2005). Second, theorization may be important after the idea has been materialized at the local setting. Such *local ex post* theorization includes post-hoc reflections on the collective translation work, whereby the reflecting actors search for evidence of the success of the translation, or lack thereof, and rationalize it (Voronov*, et al*., 2010). Thus, local ex post theorization evaluates the outcomes of the

translation work and concludes whether the local model still necessitates further elaboration (Voronov, *et al.*, 2010). If not, apparently a process of institutionalization has come to a standstill. The idea has become unquestionable and taken-for-granted. The idea is turned into action, and that action is repeated to the point of forming an action pattern. If this action pattern acquires a normative justification, an institution (a stable network) emerges (Czarniawska, 2008, p. 93). Of course it is also a possibility that the institutionalization fails. This is the case when the new network (the balanced scorecard) does not reach the status of a macro actor (Czarniawska and Sevón, 1996); the networks created by associating micro-actors do not acquire sufficient stability. Apparently, then, the process of translation and its circulation of intermediaries did not lead to an agreement (Callon, 1991; Leca *et al.*, 2006). Translating a balanced scorecard into a stable institution is not without problems. It requires that the change agent convinces other organizational actors of the need for change and the role of the idea (*interessement*). Not only does the idea have to gain legitimacy in the eyes of a substantial number of organizational actors, it also has to be materialized into an object (*idea-materialization*). Moreover, the materialized idea (the object) has to be enacted. To this end, there has to be *support of allies;* organizational actors have to commit themselves to the objectifications and objects.

Interessement

Interessement can be defined as a matter of interesting an increasing number of allies around a potential innovation (Pohl *et al.*, 2009, p. 53). It "aim(s) at convincing the actors that they have an interest in cooperating to the institutionalization of the new practice" (Leca *et al.*, 2006: 7). Change agents must convince the actors in the focal setting that the project will benefit them. The idea has to be edited according to the local context's institutional arrangements (Leca *et al.*, 2006; Sahlin-Andersson, 1996). A good fit with these local institutional arrangements increases the chance of successful institutionalization (Leca *et al.*, 2006; Hargadon and Douglas, 2001). A possible discursive strategy by the change agent is to formulate the idea in the local settings so that it "tells a good story" (Sahlin-Andersson, 1996, p. 87) – i.e. in such a way that it would attract attention (Leca *et al.*, 2006). In order to legitimize the idea, it is often presented as rationally and logically appealing, including a clear causality pattern (Nilsson, 2005; Sahlin-Andersson, 1996). Some elements can be overemphasized and dramatized to convince local actors (Leca *et al.*, 2006). By means of '*languaging'* a bridge can be built between the present (state) and the future (desired state) of the organization. Languaging (Von Krogh *et al.,* 1994; von Krogh and Roos, 1995; Wolpert, 2002) is being defined in this paper as developing a common terminology by inventing, applying and/or rejecting distinctions, by means of interaction and dialogue among actors (Wolpert, 2002). The goal is to exchange interpretations, to get to the bottom of meanings and to develop a common definition of the situation and a common action context. Distinctions are ideas, images and insights that are put into words (in language) and are expressed in the form of opposite twin concepts (Wolpert, 2002). Through distinctions actors establish a discrepancy between the existing and desired situation. Distinctions help actors to express their own opinions by accentuating certain aspects they consider particularly important in the interactions with other actors (creating contrast). To a certain extent, the translation effort has the character of a 'language game', in which actors try to reach consensus about the meaning of certain key concepts and about possible innovations locked in these concepts (Wittgenstein, 1953; Von Krogh and Roos, 1995, p. 99). Through interaction actors try to mutually develop a common definition of the situation and a common action context. Von Krogh *et al.* (1994, p. 62-63) describe the dynamic verb (Chua, 2007) of 'languaging' and the role of distinctions therein as follows:

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

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

Idea-materialization

Idea-materialization concerns the transformation of an idea into an object. This embodiment of the idea is aimed at making the idea work ("*materialize in action*") in the organization. How is the balanced scorecard made to work? Idea-materialization can be seen as an act of customization as the idea is transformed into a customized balanced scorecard. Often, the customized solution is embodied in *inscription devices*. Such devices materialize the problems and interests. Inscription devices influence the thoughts and actions of members of a network (Mouritsen *et al.*, 2010, p. 312) and constrain and enable local control and action at a distance (Robson, 1992; Sundstrøm, 2011). They reduce the range of possible conversations (Latour and Woolgar, 1979). These material artifacts will stabilize the distinctions and enable their circulation (Leca *et al.*, 2006). Inscription devices take the form of projects, handbooks, tentative templates, memos, reports, graphs and so on. They inscribe the issues at stake and the solutions considered (Leca *et al.*, 2006). Once actors accept the device, they will agree to discuss within the limits of this artifact (Leca *et al.*, 2006). Qu and Cooper (2011) describe three features of inscriptions. First, inscription building provides local specificity. Second, inscriptions can be a means to control conceptual ambiguity; third, inscriptions can hold together a network of support for management technologies.

Support of allies

Support of allies is related to the enactment of the object by organizational actors. Is there commitment (Benn, 2011)? Is the newly constructed object or system employed by the targeted audience? If the change agents consider that a substantial number of actors fail to give their support (e.g. because they reject or do not understand the distinctions), they can (re)negotiate with them. They can (re)negotiate the problems and interests (e.g. Fligstein, 1997, 2001) as well as the inscription devices (Callon, 1986). This may lead to an increasing number of actors that enact the balanced scorecard within the organization (Leca *et al.*, 1996).

The dialectics between the global and the local

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

(Czarniawska and Joerges, 1996). In order to find its way to the globe, the locally translated and materialized idea has to be disembedded by (local) actors.

The travel and translation of balanced scorecards: disembedding and re-embedding on a global level

The development of the balanced scorecard can be understood as a series of translations that take place through processes of disembedding and re-embedding (Czarniawska and Joerges, 1996; Giddens, 1991; Qu *et al.*, 2009).

Disembedding

In late 1989, the Nolan-Norton Company (a consulting firm) formed a multi-client research project on performance measurement. The project attracted about a dozen companies who met on a bimonthly basis throughout 1990. Kaplan was invited to serve as a consultant to this project (Kaplan, 1994b) and presented the case of Analog Devices Inc. Analog's scorecard captured the interest of the participating companies that all experimented with the scorecard. The scorecard proved successful in many of the pilot sites and became the prime output from the year-long research project (Kaplan, 1994b). ADI's scorecard has been translated into a generic solution by disembodying it from its local idiosyncratic setting (Qu and Cooper, 2007). In terms of Scandinavian Institutionalism, the scorecard has become disembedded by means of decontextualization (Czarniawska and Joerges, 1996). ADI's scorecard is disembodied into a translocal or global idea; an idea that is ready to travel. The disembedding of the scorecard is characterized by theorizing (Strang and Meyer, 1993; Greenwood *et al.,* 2002) and naming (Qu and Cooper, 2007; Oakes *et al.*, 1998; Lawrence and Suddaby, 2006).

It should be noted that ADI's scorecard was not very theorized as it did not encompass generic features. Kaplan and Norton *theorized* the scorecard by detaching it from its local setting by means of defining generic features that could apply to all organizations (Qu and Cooper, 2007). For instance, the Nolan-Norton study specified four categories of performance: financial perspective, customer satisfaction, internal processes and organizational learning (Qu and Cooper, 2007). Also, cause and effect relationships between and within the four perspectives were formulated. Specification of abstract categories rather than specific measures is key to the success of promoting the BSC idea (Qu and Cooper, 2007). The BSC is further theorized by introducing the concept in M.B.A. courses and executive training programs, as well as by writing articles and books. In this way, the BSC transformed into a global theory that provided the solution for the drawbacks of pervasive financial performance measures in traditional control systems (Kaplan, 1998). A generic template consisting of four perspectives was created. These perspectives were very broad, hence enabled application by a wide audience. In addition, these dimensions provided substantial degrees of freedom for including company specific measures and goals thereby facilitating customization (Qu, 2004; Qu and Cooper, 2007).

ADI's scorecard gave emergence to a multidimensional scorecard which was renamed as the balanced scorecard. *Naming* plays an important role in theorizing and disembedding the BSC from a local practice to a global concept as it allows the concept to be communicated to a wider audience and to become part of the cognitive map of the field (Lawrence and Suddaby, 2006). The name "balanced scorecard" created a 'solution' in terms of measuring non-financial performance, and provided hope and space for managers to improve performance (Qu and Cooper, 2007; Sturdy, 1997). This idea with an identified name was later experimented on by the participant companies in the research project in their own organizations and 'this initial set of adopters thrived and prosperred by using the balanced

scorecard' (Kaplan and Norton, 2001; Qu and Cooper, 2007). The balanced scorecard provides a language for many different people from many different social worlds (Qu et al., 2009; Star and Griesemer, 1989). Such a language not only allows them to share concerns about management control, performance measurement and strategy, but also to impose a specific way of understanding the world (e.g. rationalistic top down control, performativity, entrepreneurship), or what Bourdieu (1991) refers to as *symbolic violence* (Qu and Cooper, 2007; Oakes *et al.*, 1998). The 'languaging' of Kaplan and Norton was not only based on the distinction financial – non-financial, but also on the distinctions short-term – long-term, internal – external and cause – effect. This is reflected in the fourfold notion of 'balance' (note that ADI's scorecard was more or less silent on the notion of 'balance'!) in the balanced scorecard: there should be a balance between financial and non-financial measures, between short-term and long-term performance, between internal and external perspectives and between driver and outcome measures.

The main findings of this research project were, in terms of Czarniawska and Joerges (1996) objectified in the 1992 article *"The Balanced Scorecard – Measures That Drive Performance"* (Kaplan and Norton, 1992). In this way, the innovative idea was spread to a wider audience or as Qu and Cooper (2007, p. 12) put it:

"*As management ideas travel as models of alleged 'success', they become disconnected from any specific contexts and take on objectified forms, which are conveyed in texts, presentations or other media and are easily transferred to new settings*".

Re-embedding on a global level

The communication of the BSC by means of articles and books enabled the researchers to reach an audience that has no direct experience with the innovative idea. According to Kaplan, this step is vital as it allows the scholars to become advocates of the new idea. In this way valuable feedback and comments could be obtained from both practitioners and academics (Kaplan, 1998). If communicated successfully the scholars are likely to be invited to implement the idea in a new set of organizations.

Ex ante theorization

The communication step turned out to be successful. The BSC has become a fast-moving recipe for success that has gained global appeal. According to Qu *et al.* (2009) this is partly the result of the attention to 'success stories' and partly due to the complexity that the BSC introduces. The BSC proposes *ever changing problems* to be attented to, from multiple performance measurement, to strategic management, and to mapping and aligning strategy. According to Scandinavian Institutionalism ideas are more likely to catch on when they are a solution to a perceived widespread, global problem (e.g. the inadequacy of managing by financial numbers alone and the difficulty of implementing strategy). In the latter case, there is *perceptual readiness*, as the audience is waiting for the solution to arise. For such ideas, their time/space has come (Czarniawska and Joerges, 1996). Arguably, by means of a research article in the prestigious *Harvard Business Review* this idea was presented at the right time (Nørreklit, 2003; Qu, 2004). Right from the start, the BSC has gained enormous attention and has attracted considerable interest among academia and practitioners. The scorecard convincingly explains how it provides an answer for the perceived problems associated with traditional performance measurement systems. Most managers were obviously frustrated with traditional accounting-based performance measurement practices. They were receptive for this new concept. Kleiner (2002) describes the 10-year 'feud' between Kaplan (drive your business with numerical targets and performance measures) and Johnson (management through measurement is fundamentally dangerous). He argues that professor Kaplan is the more successful of the two feuders

because at that time measurement and rankings seem like the natural way to drive people to improve: "*Most managers intuitively believe that they can get better results only by setting goals and targets, especially the sophisticated 'process drivers' of the Balanced scorecard and similar methods*"(Kleiner, 2002). Moreover, the simplicity of the BSC is certainly appealing, as a BSC provides management with a concise summary of the key success factors to monitor and improve performance (Mooraj *et al.*, 1999).

Interessement

Czarniawska and Joerges (1996) note that the popularity of ideas is not only related to the properties of the idea. The rise of the BSC from a local practice and its future as a global theory was dependent on others having an interest in applying this idea to their own environment (Qu *et al.*, 2009). The process of capturing the interest of others required the attention of other managers who might have similar problems (Czarniawska and Joerges, 1996; Qu *et al.*, 2009). Here is where translation takes place through 'languaging' of distinctions where varied concerns and interests commingle through the expression of a shared common understanding (Qu *et al.*, 2009; von Krogh *et al.*, 1994) in order to move from an *existing* to a *perceived desirable* situation, for instance more non-financial steering and more attention for the long-term and for drivers ('causes') of success. The BSC certainly generated attention among practitioners and even academics. The successful promotion and its subsequent rapid and easy acceptance can be attributed to the vast number of credible sources associated with the BSC (Nørreklit, 2003; Qu and Cooper, 2007).

First, the participants in the original research project were some of the most prestigious North-American organizations, like Shell Canada, Apple Computers, General Electric Company (GE) and Hewlett-Packard (HP). Their success stories of the BSC illustrated the general applicability of the concept. As such, these initial success stories paved the way for the rapid adoption of the BSC by organizations all over the world. This initial network not only provided legitimacy for the BSC, but also supported the simultaneous creation of BSC experts (Qu *et al.,* 2009). Those involved in the research project became pioneering firms, and those who were in charge, authorities on the BSC. A series of professional service firms (for example the BSCCol, later the Palladium Group) arose, often created and staffed by these pioneers and experts. Qu *et al.* (2009) extensively describe how the BSCCol uses several strategies to enroll and control networks of actors, such as forming partnerships, introducing a BSC certification program to involve leading software providers, and awarding BSC Hall of Fame status to exemplar adopting organizations.

Second, there was widespread confidence of the academic and business audience in the Harvard Business School, its professor Kaplan as well as the business consultant Norton. The reputational effect encouraged the audience's faith in the concept. Consulting firms soon embraced the BSC. As Czarniawska and Joerges (1996) note, consultants often play an important role in spreading ideas as they are designers, distributors, wholesalers and retailers of the idea. As expressed by Kaplan (1998, p. 109) himself:

"*I believe the reason for the more rapid* [than ABC, authors] *advance of knowledge was the leverage from Norton's consulting company, for which the balanced scorecard represented a major deliverable (and differentiator). Therefore, we had the advantage of a dedicated cadre of trained, skilled and highly motivated consultants working and innovating with companies in North America and Europe. And we could directly access these experiences for presentations, articles, cases and a book*".

The global presence of consultants has led to a rapid spread of the BSC in organizations as the decontextualized idea turned out to be a generic concept capable of coping with similar local problems

that were perceived by organizations across the globe. The BSC has become best practice in the field of performance management.

Idea-materialization

In the academic world the scorecard has gained popularity as well, as is signalled by the growing body of literature devoted to the BSC in academic journals (Qu, 2004). The BSC idea has been objectified through the emergence of books, research articles and (software) reports and soon became a hot topic among management accounting academia. The BSC is not a pre-existing empirical, observable entity. Rather, it relies on specific knowledge production and inscribing practices which objectify it as things-like and thereby render it usable, manipulable and reportable (Qu, 2006; Bloomfield and Vurdubakis, 1994). Paperwork such as articles, diagrams, graphs, and (flip)charts are also argued to possess many rhetorical advantages (Qu, 2006). For example, the succes of the BSC is due in part to the extensive use of graphical representations to illustrate its key ideas (Qu *et al.,* 2009; Nørreklit, 2003). An example of a key idea of the BSC is the notion of cause- and-effect relationships between measures and strategic goals. Graphics are powerful in showing patterns and introducing causal relationships and contribute to the generalization of claims (Qu *et al.,* 2009). The "elimination of gratuitous details is part of the move from the particularity of one observation to the generality of a scientific claim" (Myers, 1988: 239; Qu *et al.,* 2009). Removing local categories (for example those in the ADI scorecard!), and replacing them with abstact categories (for example the four perspectives!) is very persuasive when this is achieved through colourful figures (Qu *et al.,* 2009).'Strategy maps' are proposed a a visualization of the cause-and-effect links between specific improvements and desired outcomes (Kaplan and Norton, 2000; Qu *et al.,* 2009). The 'strategy map' is a "dynamic visual tool to describe and communicate strategy through a visual display of an organization's perspectives, objectives, measures, and the causal linkages between them" (Qu *et al.,* 2009; Kaplan and Norton, 2004a, p. 54). Qu *et al.* (2009: 42) conclude that the strategy maps "are inevitably subjective and based on the imagination of its authors, but their fixity hides the possibility of resistance and that the underlying objectives and strategies can be contested".

Support of allies

Kaplan and Norton continuously checked whether enough actors gave their support to the BSC. They regularly renegotiated the *ex ante theorization*: from performance measurement (1992) to linking strategy to operations (2008) with many in-betweens. Kaplan (2009) gives another example. Although the subtitle of the first Kaplan and Norton article (1992) was 'Measures that Drive Performance', the authors soon found out that they should not focus on the measures in the first place, but on the strategic objectives: "*It turned out that the selection of measures was much simpler after company executives described their strategies through the multiple strategic objectives in the four BSC perspectives*" (Kaplan, 2009: 1262). And from this problematization it soon "became natural" to describe the cause-and-effect relationships between strategic objectives (Kaplan, 2009) and so on.

Kaplan and Norton also renegotiated the *interessement* from time to time. The emphasis on non-financial measures allowed the BSC to be allied to a range of practices associated with non-financial measurement, for instance in human resource management (Qu *et al,.* 2009; Townley, 1995). For many years, the weakest link in the BSC was the learning and growth perspective (Kaplan, 2009). While companies had some generic measures for employees (such as employee satisfaction and absenteeism), none had metrics that linked their employees capabilities to the strategy (Kaplan, 2009). The discourse around this "black hole of the balanced scorecard" (Kaplan, 2009) linked HR professionals to the BSC network. The following quotation elaborates on this issue. It also illustrates

that the renegotiations regarding interessement and ex ante theorization (and even materialization: article and book) are intertwined:

"*Dave Norton led a research project in 2002 and 2003 with senior HR professionals to explore how to better link the measurement of human resources to strategic objectives. From this work came the concepts of strategic human capital readiness and strategic job families and, by extension, the linkages to information capital and organizational capital. These important extensions to embed the capabilities of a company's most important intangible assets were described in a Harvard Business Review article and a book (Kaplan and Norton, 2004a,b)*" (Kaplan, 2009: 1262)

Another example concerns the extension of the BSC to Non-profit and Public Sector Enterprises (NPSE's), as described in Kaplan (2009). Managers of NPSE's were linked to the BSC network as they started to realize that focusing only on financial measures, such as budgets, donations and funds appropriated, is not enough. The success of NPSE's has to be measured by their effectiveness in providing benefits to constituents (Kaplan, 2009). The Kaplan and Norton literature convincingly shows how the BSC helps NPSE's select a coherent use of non financial measures to assess their performance with constituents. A final example concerns the development of the BSCCol (later Palladium) Hall of Fame award system. This system shows how local BSC initiatives, not only get reproduced as global successes, but enable the BSCCol to stay at the center and to constantly change and enhance the idea of the BSC (Qu *et al.,* 2009). The Hall of Fame award honors organizations that have achieved an "execution premiuallym" (extraordinary performance results) through the use of the BSC (Palladium, 2010). Founded in 2000, the Palladium BSC Hall of Fame program today has 133 honorees that span the private and public sectors in more than 20 countries. Winners are selected based on the quality of their BSC implementation and the results they demonstrate over a period of at least two years (Palladium, 2010). Each year, new members are accepted in the Hall of Fame at a well publicized conference, profiled in the bimonthly "Balanced Scorecard Report" (see later on). They are often used as examples in later publications of the institutional entrepreneurs Kaplan and Norton (Qu et al. 2009). They may also be used in training material of the BSCCol (later Palladium). This adds allies to the BSC network and provides exposure that organizations believe enhances their reputation (Qu *et al.,* 2009). See, for instance, the "success stories" in the document entitled "Sample Testimonials from BSC Hall of Fame Winners 2000-2006", available on the Palladium website.

Finally, Kaplan and Norton renegotiated the *inscription devices* several times. Kaplan and Norton understood very well, that one way to make sense of complex ideas like the BSC is to turn them into concrete images, templates and pictures, or give them physical properties as objects (Qu *et al*., 2009). For instance, they introduced the 'strategy map' and made use of many graphical representations in their successive books and articles. Another important example is the bimonthly *Balanced Scorecard Report* (BSR). This is a 16-page newsletter published by the BSCCol. since September 1999. It claims to provide "insight, experience, and ideas" for executing strategy (at first) and for strategy-focused organizations (later on) through exclusive field reports, case studies, example templates and figures, and analysis that show how to 'improve performance' (BSR's; Qu *et al.*, 2009). As the official publication of Kaplan and Norton's Balanced Scorecard Collaborative, the BSR offers "exclusive real-time delivery of the latest insights and ideas by Kaplan and Norton, as well as new research, emerging trends, and practical lessons drawn from ongoing Balanced Scorecard implementations worldwide" (Qu *et al*, 2009, p. 59). These help objectify local experiences offering success stories and best practices which can make the claims of the BSC convincing. As Qu *et al*., (2009, p. 59) put it: "*Success stories produce a self reinforcing dynamic among adopters of management ideas (Sturdy et al., 2006) and are a key element for an idea to gain management recognition and adoption. Best*

practices profile 'top-performing' organizations by interviewing their senior executives about their achievement with the BSC implementation."

Ex post theorization

During the past 18 years the BSC has been kept alive as Kaplan and Norton translated the experiences of organizations that embraced the BSC. Although the BSC changed continuously (e.g. Larsson, 2010, describes seven 'versions' in the evolution of the BSC), it became a source of common identity. The alliances around the BSCCol. (now Palladium) and Kaplan and Norton provide a sense of a 'global expert support community' (Qu *et al.,* 2009: 48). Of course, the BSC was conceptualized and promoted by powerful, global experts/spokespersons like Kaplan and Norton, but it are *local* managers and management consultants who made the 'allegedly great idea' work (or not) in organizations (Qu *et al.*, 2009). These local actors became local experts/spokespersons (e.g. they train and provide advise to others), who use the original BSC concept in innovative ways. As such, these local interpretations have altered the idea, hence gave impetus for the BSC idea to travel again creating an ongoing spiral of fashion (Czarniawska and Joerges, 1996). Kaplan and Norton (1996, Kaplan, 1998, 2009) re-distributed these practices which subsequently became global ideas as well.

In the next section, we will study the re-embedding processes on a local level in the case organization.

Field study: re-embedding on a local level

Our field study concerns the translation of a balanced scorecard as practiced in a local bank. (Rabobank The Hague). The process of re-embedding the balanced scorecard is demonstrated by focusing on both interpretations through which the idea of the balanced scorecard is aligned with words, values and symbols that already exist in the organization, and the social-material enactment of the new idea. There is an interplay between taken-for-granted norms and intentional action. The translations are described by drawing on the analytical stages that were distinguished in the second section and that are in accordance with Scandinavian Institutionalism: ex ante theorization, interessement, idea-materialization, support of allies and ex post theorization.

Case selection: a rhizomatic process

The approach in selecting a case was rather "rhizomatic" in nature (Nicolini, 2009; Schwartz-Shea and Yanow, 2012, p. 66). A rhizome is a form of 'bulb' that extends its roots in different directions, whereby every root extension forms a new small plant that, when matured, extends its roots in different directions (Nicolini, 2009, p. 128). The term was introduced by Deleuze and Guattari (1987) and has since caught on as a way of describing a form of research process (Schwartz-Shea and Yanow, 2012, p. 146). In accordance with the metaphor of the rhizome, the studying of the BSC practice started with an in-depth study ("zooming in") of an organization and then spread following emerging connections (Nicolini, 2009: 128). After having zoomed in at Rabobank Group (headquarters), connections emerged towards a remarkable BSC practice at the local "Rabobank The Hague", which in turn became a target of a new round of zooming in (Nicolini, 2009, p. 128). A few interviewees at the Rabobank Group communicated that the local "Rabobank The Hague" "really had very successful BSC implementation". One of the interviewees talked about "some kind of dialogical approach". As researchers we were surprised and in order to explore this opportunity to learn an initial contact with the Director Private Companies of this local bank was established.

Data collection

Our main sources of data collection were interviews and documents. With the exception of one interview (see table 2), all interviews were recorded on tape. With regard to the interview that was not recorded, notes were made during and immediately after the interview. All recorded interviews were transcribed. For all interview transcripts an extensive summary was produced and sent to the interviewees for review and feedback. They often provided us with valuable additional information, but finally all the interviewees agreed with our interpretations.

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

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

Table 1: Interviews at Rabobank Group

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

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

		& Control	
7	January 2004	Consultant	90
8	June 2004	Project manager BSC	120

Table 2: Interviews at Rabobank The Hague

In addition to the formal interviews, at the end of and after the field study period there were informal conversations, in particular with the Director Private Customers and with a consultant. Some of these conversations were aimed at the writing of research papers based on the case material. Although not recorded, these conversations were very helpful in understanding the case situation. Moreover, we conducted more than thirty interviews at three other local Rabobanks. The opportunity of comparing sites proved valuable in checking the plausibility of our research findings.
In order to get a holistic picture of the BSC translation processes at the local organizational level we (often based on the "snowball sampling") interviewed diverse categories of actors in the case organizations, e.g. managers, project leaders, users and controllers. In order to learn more about the local / global interconnectedness we also interviewed some interviewees at group level, e.g. CEO, group controller, and the Director Control. From 'outside' we interviewed consultants, a university professor, and a member of the Board of a professional body of auditing.

In terms of Flick (1997; 1999) the early interviews can be characterized as "episodic interviews" .We asked questions like: "What does the BSC mean for you?" When you look back, what was your first experience with the BSC? Could you please tell me about that situation?", and "Have your relations with other people changed due to the BSC? Please give us a typical situation". Potential recall problems (Schwenk, 1985) were alleviated by interviewing more than one person of one and the same "category". In some cases we even interviewed the same person several times. In the later interviews it was then possible to conduct more "narrative interviews" (Flick, 1997). We then asked the question: "Tell me the story of the BSC (again)" and then the interviewee tended to start a monologue telling us all relevant events from its beginning to its end.

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

Data analysis

We analyzed the data against the theoretical background presented in the former section. According to Barrett (2009), three features are of central importance in qualitative analysis: the conceptual model/framework, a "burst of insight", and the writing process (Barrett, 2009). Barrett (2009) argues that the analysis of qualitative data is a "last frontier" that still has to be demystified. He warns and demonstrates that qualitative researchers wil not get much assistance from textbooks on qualitative methods. He proposes a "modest alternative" by making a distinction between 'large A' and 'small a' analyses. 'Large A'- analysis refers to the analysis of data at a higher analytical level of analysis. It addresses the research project as a whole, preferably on the basis of a conceptual model. 'Small a'- analysis refers to an analysis "close to the data" level. The pure case, or exemplar of 'small a' is the "burst of insight". The "burst of insight" is like shouting "Eureka" when puzzling matters suddenly make sense. For example, already in the first interview (March 2003) the Director Private Customers explained to us in detail the importance of artefacts ("the cups") in the Champions League and the

importance of formats, tables and visual representations in the departmental plans. It was then when we realized the importance of a materialization in objects, stimulating a move between data and theory, particularly Scandinavian Institutionalism (including its ideas taken from ANT). As a third feature of qualitative analysis, Barrett points to the importance of the writing process. To a large extent writing and analysing are the same because a researcher interprets as he writes (Barrett, 2009; Moisander and Vallonen, 2006; Richardson, 2000). Writing can facilitate the dialogue between the text and the researcher (Moisander and Vallonen, 2006). We experienced that the mere taking of a note could be a prod to start thinking more carefully (Mills, 1959; Moisander and Vallonen, 2006: 122). Also, writing practices can make the researcher move back-and-forth in his data.

The research site

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

The mission of the Rabobank The Hague, as formulated in 1996:

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

This mission is consistent with the overall goal of the Rabobank Group: value creation for both customers and employees. The customer value is defined as "the best possible products and services at the best possible price" . Employee value concerns the well-being of individual employees and an inspiring organizational culture. However, precondition for the value creation to both customers and employees is financial stability. Therefore, the Rabobank Group aims at a steady development of three financial ratios: the tier-one ratio, the ROA and the net profit growth.
Rabobank The Hague works hard to meet the financial requirements. Its first strategic ambition is to improve the bank's financial performance: *substantially improving the profitability.* Its financial ratios structurally lag behind both the profitability requirements by Rabobank Netherlands and the ratios of other large city banks. The improvement of the profitability therefore is a necessary precondition for reaching a sustainable and leading position in its operating area (as stated in the mission statement). In March 2003, the Director Private Customers states:

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

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

Cohen Brown cultural change program

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

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

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

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

Translating the balanced scorecard: ex ante theorization

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

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

The ex ante theorization was not limited to a lack of mutual co-operation. It also concerned a performance gap. For many years, Rabobank Netherlands (the central office) was disappointed by Rabobank The Hague's financial results. To change this, Rabobank The Hague's executive board decided to adopt the idea of a Balanced Scorecard [the board adopted the Kaplan and Norton (1996 a,b) scorecard which ought to be translated to the local context of Rabobank The Hague]. Both the Director Companies and the Director Private Customers were already familiar with the BSC. In his former job, the Director Companies already developed a scorecard for ABN AMRO bank. Apparently, there was *perceptual readiness* (Czarniawska and Joerges, 1996) for the balanced scorecard. The balanced scorecard was given attention to because ot this prior experience of the directors and because the BSC was "fashionable" (Czarniawska and Joerges, 1996, p. 45) at that time. The BSC was 'in the spotlight' and got a lot of attention in the 'market for management control tools'.

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

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

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

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

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

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

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

Translating the balanced scorecard: interessement

After finishing the Cohen Brown trainings, the BSC trajectory was initiated (February– March 2002). The report 'Profitable growth' was identified as the basis for plans in the planning period 2003-2005. In a bottom-up process, the management team and the heads of the departments consequently

formulated plans for meeting the objectives stated in the report. First, two "strategy maps" (through which the idea of the balanced scorecard started to get materialized) were developed; one for Private Customers and one for Companies (see Appendix II). For the development of the strategy maps external consultants were engaged. The consultants introduced the BSC theory by giving presentations to the directors and the management team. There also was a two days meeting of about 30 people (most of them being company managers). The Director Private Customers made it very clear (in terms of Yankelovich (1999) in a 'debate' conversation style) that he demanded full commitment of all managers to the BSC change trajectory. A number of managers left their positions shortly afterwards. The Director Private Customers comments on this:

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

The Project Manager comments on the later developments:

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

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

A consultant involved in the project:

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

Similar formulations were used by the Manager Marketing & Communication:

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

On April 3, 2003, a 'policy day' was organized on the topic 'From BSC-project to continuous process'. During this day in Noordwijk, a manager of a certain department presented the departmental plan and scorecard of another department. The Director Private Customers (Verweire and Letens, 2012):

"I asked the managers to present the business plan of a colleague. For example, I asked the manager of the general and technical service department to present the business plan of the private banking department. The manager of the private banking department was shocked and told me that he wanted to present his own plan. According to him, he was the best-placed person to do this. But I told him:"Of course you are the best-placed person to lead your department – that's why I hired you! And for 364 days a year, you can do precisely that. But today you need to explain to your colleague what your plans are, so that he can make a fantastic presentation about your part of the business". This is a very effective way of linking people. Connecting people who have nothing to do with each other can create a tremendous amount of energy!"

In the afternoon an 'information market' was organized (also called 'reflection market'). The participants examined certain issues from multiple points of view, without pushing forward their own opinion. The aim was to reach consensus. Armed with stickers marked by question marks, exclamation marks and flash signs, the departments went shopping to each other. Each department had its own 'market stall' containing the strategy maps and the objectives, hanging as posters. A consultant recalls:

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

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

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

The language represents a big problem here. In a letter addressed to the directors and the management team (May 20, 2003), the Head Planning & Control asks whether the project manager of the BSC "[could] translate the set of concepts of the Compasses to 'Balanced Scorecard' concepts and sales objectives". Eventually, the bank succeeded in meeting the information requests by Rabobank Netherlands (external reporting), while at the same time continuing the balanced scorecard project for internal purposes, along with the related cultural change program.

The Director Private Customers and his Project Manager used a discursive editing strategy with the aim of 'telling a good story'. In accordance with Scandinavian Institutionalism, they had to put a lot of effort in convincing ('interessement') other organizational actors into doing what is needed for the idea-materialization. In so doing, they gained legitimacy for the BSC idea. Through 'languaging of distinctions' it proved to be possible to distinguish 'what-is' situations from 'what-is-not' situations (and, respectively, 'what-still-has to-be-done' situations). According to Von Krogh *et al.* (1994), the key question is how and why new distinctions are introduced and to what extent they are entrenched and are conferred meaning to. Von Krogh *et al.* (1994) suggest that sometimes the break line separating the present from the past is so strong that it results in a "rescaling of the knowledge tree of the organization". This, indeed, proved to be the case at Rabobank The Hague. The desired fundamental change as portrayed above showed through several (key) concepts that were utterances of

the distinctions. These distinctions gain a central place in the management terminology and form the basis for decisions and concrete actions (the action context; Wolpert, 2002).

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

Distinctions	(Key) concepts
(1) financial ↔ non-financial effect↔ cause	Balanced Scorecard strategy map 'The story behind the Strategy Map'
(2)'going for everything' ↔ focusing	'big five' Confrontation matrix
(3) 'free – merry' culture ↔ 'accountability' culture	Sales-meeting briefing/debriefing weekly reports
(4) 'everyone for himself' ↔ cooperation	overview 'damage risks' 'market stall' plan of presentations by colleagues

(5) '*simply* do your work' (incl.
    own hobby's)   ↔
    delivering *strategic*
    contributions, willing to
    become *the best*
	strategic contribution by the department
	(= orange in strategy map)
	Champions League (cups, bank hall
	meetings, etc.)

Table 3: Distinctions and corresponding (key) concepts

Translating the balanced scorecard: idea-materialization

Concepts and ideas corresponding to four of the five distinctions ((1), (2), (4) and (5)) were materialized in the departments' plans for the coming three years. The strategy maps/Balanced Scorecards (both Private Customers and Companies) state the departments' overall objectives (their intended 'strategic contribution'). These overall objectives are coloured in orange and indicate the departments' key concerns. In the 'Departments' Objectives Overview', the five most important objectives ('big five') are indicated at the top. Subsequently, the 'Key Performance Indicators' (KPI's) are presented. For each department's objective, one or more KPI's are described. Then, 'initiatives' for meeting the objectives are described in a confrontation matrix, relating them to the departments' objectives. Finally, departments' dependence upon other parties is traced in the 'Overview Damage Risks". This overview presents some objectives on which the department has no direct influence, but that are nevertheless important for the performance of the department. As an example, a part of the departments' plan of the Large Companies department is attached as Appendix III.

The idea of 'competition' as it is reflected in distinction 5 is materialized through the artifact 'trophy' ('cup'). In accordance with the Cohen Brown philosophy, in June 2002 Rabobank The Hague implemented a 'Champions League'. Based on the scores on the BSC performance indicators, every second Monday of the month the Champions League awards the best performing departments. In the evening, the entire local bank gathers in the bank hall (the so called 'bank hall meetings') to witness the General Director awarding the trophies. In 2004, there were three competitions, one for the six line departments and three product departments, one 'staff cup' for the nine staff departments, and one for

the banks' offices. As another example, the idea of 'accountability' as it is reflected in distinction 3 is materialized through the inscription 'weekly reports'. The weekly briefing and debriefing is an important part of the Cohen Brown philosophy and illustrates the instant materialization in action. Every Monday morning a 'Directors meeting' takes place. There, among other things, the weekly reports are discussed. All the heads of departments have to send their reports accompanied by brief policy texts to the Project Manager before 10.30h. He condenses the reports to two A4 pages. Each department has its own colour, and the most important results are marked with red and green. Targets and the actual results are presented for comparison, and the Directors assess the reports. An example is given in Appendix IV.

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

The Director Private Customers comments (Heuvelmans, 2003):

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

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

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

The local and the global

As a consequence of a local translation some features of the general idea and concept of the BSC may get "lost in translation", some features may (slightly or more fundamentally) change and some features may be added ("enrichments"). A number of features of the 'State of the Art' BSC can be defined (based on Kaplan and Norton, 1996 a,b; Speckbacher *et al.,* 2003; Kasurinen, 2001). The balanced scorecard:

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

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

The project coordinator:

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

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

The Customers Advice Manager states:

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

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

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

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

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

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

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

"...you have a card for companies, one for private customers and a story on the top from the strategy map, this is where one should pick up 10-15 most important indicators from, at the moment they are fragmented. We do have them [indicators], but we get them fragmentally"

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

In sum, the following "enrichments" (additions to the 'State of the Art' BSC) may be identified. They went 'back to the globe' through publications (e.g. Heuvelmans, 2003; Verweire and Letens, 2012) and through other client firms of the consultants firm.

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

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

Translating the balanced scorecard: support of allies

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

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

With the purpose of communicating to the work floor, special evenings were organized for the employees. For example, the Marketing & Communication department organized a special evening for the department "Customer Advising". During the evening a movie was presented and Mr. Cohen (from America) was a distinguished guest. The "Customer Advice Manager"presented the BSC to his department. Communicating openly to people was seen as very important. The manager also produced a present for every department employee: a 'puzzle' of the strategy map for Private Customers. On the issue of communication, the Project Manager states:

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

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

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

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

"In the Private Customers segment, everything that emerged from the various strategic discussions filtered down to the lower levels and was re-examined with much enthusiasm. At a given moment, I came into contact with a customer who complimented the company on its no-nonsense attitude. This was exactly what we had discussed in the sessions a few months before. It is great if you see that a particular strategic decision is spot on and due to the enthusiasm and commitment of staff filters down to all employees. In the Companies segment, there was no filtering down to the lower levels and therefore no lasting power. In this segment, managers were so honoured that they were allowed to participate in the discussions and felt therefore so exclusive that they did not want to share information with the lower orders."

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

"The morning was dominated by presentations. Each manager was asked to present a plan for another department. In this way, the 'tone' for the day was set: it is important to look beyond the borders of your own department. In the afternoon, there was room for discussions. The discussions were organized in four groups. In each group the plans of the managers involved were discussed one by one. A good preparation for the day was essential. During the group discussions the plans were

assessed against consistency (vertically and horizontally), the relation to bank wide objectives. The positive and negative points of the plans were discussed. After the group discussions, a plenary session was organized for presenting the gathered inputs. Prof. Dr. Cees van Halem was invited to chair the plenary meeting. The final objective was to gather all the critical notes and to work them out in the various departments' plans".

Executive management had the formal power to enforce fundamental BSC change. In a 'debate' conversation (Yankelovich, 1999) at the beginning of the change trajectory, they made this clear to the managers. The Director Private Customers comments (Heuvelmans, 2003):

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

However, in the subsequent trajectory, executive management was eager to facilitate participation and promote 'dialogue' (Franco, 2006; Yankelovich, 1999). The dialogue proved to be a suitable conversation form to get the support of allies. It was characterized by the willingness of the human actors to examine certain issues from multiple points of view, without pushing forward one's own opinion. The goal of the dialogue was to make the points of view in the group more explicit and to bring about a shared perception of reality ('communicatively acting'). That is, the goal was to objectify through social interaction.

This seems to be an explanation for the relatively fast entrenchment of the Balanced Scorecard in this organization. It is not a "Herrschaftsfreier Dialog" (Habermas, 1981) or an idealized, fully open thoughts exchange (Senge, 1995). Rather, it is an example of business political 'stage direction', where the directors launch certain key concepts (e.g. balanced scorecard, big five and champions league) as 'beacons'. Given these 'beacons' the further processing can take place. Definitional boundaries were traced around the meaning of the concepts. However, the directors made sure that there was enough discretionary space (or space for agency) within the boundaries of the definitions. Despite this space for agency, however, the Director Private Customers continuously needed to (re)negotiate. The (re)negotiations concerned the ex ante theorization (for instance with the controller), the distinctions (for instance with the non-sales departments about distinction 3 (the issue of accountability), and the inscription devices (for instance the different cups and regarding the contents (texts etc.) in the departmental plans).

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

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

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

Translating the balanced scorecard: ex post theorization

At the end of 2004, in the interaction among actors (mainly managers) a number of distinctions were recognized as highly important and gained in significance. They even surpassed the 'official doctrine' ('rescaling'; Von Krogh *et al.*, 1994). The changed organizational principles concern the following aspects: more attention to the 'generators of profitability', more focus and a shared desire to excel (being 'the best'). From the interviews, it can be concluded that the other two intended changes of the organizational principles were not realized yet. Creating a culture of *accountability* succeeded for the sales departments, but is still a difficult process for many other departments. The coordination of the objectives and the *cooperation* among departments are also still in need of improvement. The on-going discussion on the exact definition of 'lead' is an illustrative example.

Reflecting ex-post on the entrenchment of the new BSC control system, the Director Private Customers states (May, 2003):

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

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

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

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

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

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

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

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

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

From the very beginning of re-embedding the idea of a BSC, the first two distinctions (on cause and effect relationships between non-financials and financials and on focus, see table 3) seem to have played a substantial role. It was about bringing about more structure and focus to the organization. Also from the beginning, a competition element (see the fifth distinction) has been introduced

(Champions League). The competition element was strengthened continuously (less cups and hence a higher prestige, more transparency, etc.). From the interviews the conclusion can be drawn that particularly these three distinctions and the corresponding key concepts (Balanced Scorecard (balanced structure), big five (focus) and Champions League (competition element)) are responsible for the 'rescaling' that took place at Rabobank The Hague. The anchoring of these three concepts is very strong. Even today (2013), at Rabobank The Hague everyone still talks about the BSC, the cup awards and the big five. Referring to this last point, the Director Private Customers states already in May 2003:

"We initiated a management language spoken from high to low. Everybody has a big five".

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

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

The Director Private Customers (and to a lesser extent the project manager) may be seen as a spokesman of the BSC, speaking on behalf of the other actors related to the actor-network of the BSC. In collaboration with scholars from Belgian universities (e.g. Heuvelmans, 2003; Verweire and Letens, 2012) the Director Private Customers was "selling" his particular translation of the BSC through journal articles, book chapters and so on. In this way the translated idea went 'back to the globe' and travels over the world. Other evidence for this "spiral of fashion" is in the dispersing of many features (especially the enrichments) of the Rabobank The Hague BSC to other client firms by the consulting firm.

Reflection on the field study

Scandinavian Institutionalism positions translation not as a result of purely flat relations between human and other-than-human actors, but as a practice (Boxenbaum and Strandgaard, 2007; Erlingsdottir and Lindberg, 2005). A practice is an organized human activity. It is an "organized, open-ended spatial-temporal manifold of actions" (Schatzki, 2005, p. 471) in which many actors may take part. Different from an ANT-perspective, a Scandinavian institutionalist practice perspective acknowledges that certain managerial locations may be a priori privileged; that there are managerial intentions that are not network-effects, but that are infused in the network. Specific managers may embed the practice in an intentional structure, whilst allowing for the agency of many other actors. This was clearly the case in the field study at Rabobank the Hague. Also, although it is infused with managerial intentions, the practice might have unexpected consequences, features of the global BSC can be lost in translation and surprising new features ("enrichments") can be created in the process and start traveling around te world forming a 'spiral of fashion'. Moreover, a Scandinavian institutionalist (practice) perspective is less deconstructive than an ANT-perspective; it takes an interest "in the (temporarily) assemblages of which it becomes a part" (Ahrens and Chapman, 2007:8). In such a perspective, the BSC is not treated as a side-effect of all kinds of associations, but is interesting in itself. It is a more or less stable institution that results from the translation processes. The translation of the BSC in Rabobank The Hague also seems to be more a practice of *intra-action*, a practice through

which humans and non-humans (inscriptions, a trophy) are entangled in translating the balanced scorecard. Barad (2001; 2007) substitutes the notion of 'inter-action' with 'intra-action' in order to stress that in a performative relationship the human and other-than-human actors should not be seen as distinct entities, acting upon each other from 'outside', but as entangled agencies that establish each other as well as being created themselves (Rouse, 2002; Keevers *et.al.*, 2012). Intra-action signifies the inseparability of 'objects' and 'agencies of observation' (Barad, 2001, p. 84; Keevers *et.al,* 2012) and, thus, the inseparability of the balanced scorecard as an object and the agencies that produce the balanced scorecard and draw on it to get informed about what there is to be informed about. Intra-action implies togetherness and entanglement. Matters of being, knowing, doing and valuing are intermingled. As an effect of intra-actions the balanced scorecard develops as a 'network' of human and non-human actors, one that is continuously in the making. The definite form is not found yet; the resolution is in the future. In the future, the balanced scorecard may again be impacted by all kinds of actors, both human and non-human, some of whom are already known and others have yet to emerge in the future. Translation is a continuously ambiguous and uncertain process. Theorizing is part of the translation process; theory is not only an input ('state of the art'-theory), but also an outcome (ex ante and ex post theorizing).

Human actors within Rabobank The Hague were enthusiastic about translating the BSC because its 'messiness' enabled actors to connect with each other (Law and Singleton, 2005). This messiness provided the 'glue' connecting human and non-human actors, mobilizing and keeping alive the idea of a BSC within Rabobank the Hague (Sandhu *et al.,* 2008). Therefore, the translation of the idea of the balanced scorecard at this local setting unfolded as a social-material practice. Convincing other actors of the adequacy of the balanced scorecard and interactively objectifying the balanced scorecard and what it seeks to refer to, occurred through an entanglement of the discursive and the material; through an entanglement of discussions (e.g. about the 'big five'), a champions league 'cup', weekly reports, a confrontation matrix, etc. In the practice of objectifying and institutionalizing the balanced scorecard, human and non-human actors co-produced the balanced scorecard in the network. Both human actors and non-human actors (inscriptions) proved to have agency. That is, non-human actors provided more than a contextual backdrop to the translation process; they had a capacity to shape the BSC's possibilities and to enable and constrain a range of human actors (controllers, project team members, directors, managers, consultants, etc.) involved in initiating and further translating the BSC (Sandhu *et al.,* 2008). The human actors found their agency embedded in some definitional boundaries and (at the start) experienced some domination and institutional pressure exercised by top management that thus embedded the practice in a 'structure of intentionality' (Ahrens and Chapman, 2007).
In accordance with Scandinavian Institutionalism, there was no 'diffusion' but 'translation' of the BSC in the case organization. Some features (elements) of the general BSC idea got "lost in translation", some elements were slightly changed and some features were added ('enrichments'). This translation process was bolstered by willing political agents, but it was also "shaped by contingent events and little controlled processes such as fashion" (Czarniawska and Joerges, 1996, p. 44). Thus, the translation by no means was a straightforward implementation of a 'State of the Art' scorecard available in a global space. Moreover, top management did not a priori design a balanced scorecard that was then top-down enrolled in the local bank through a process in which resistance to the balanced scorecard was to be fought. This does not imply, however, that there was no power or domination involved at all; particularly at the beginning of the translation process top management clarified that it expected commitment from the managers. Thus, there was both agency and contingency.

Concluding discussion

Scandinavian Institutionalism is more than just a theory of organizational change (such as e.g. the Lewin model). It is an *institutional* theory, it accounts for the global-local interconnectedness, and has a micro/process/practice focus. A Scandinavian institutionalist approach to the balanced scorecard shifts the focus from questions of (adoption) decision making, implementation and control (as these are the issues in a rationalists or instrumental approach towards the balanced scorecard) to matters of practices and actions. A principal concern of this approach is the practical engagement between actors (both human and other-than-human) involved in the shaping and enacting of performance measurement and control, rather than with the choice between control structures, their implementation and their use. In this sense, the paper sees performance management as "a 'contingent lived verb rather than (an) abstract noun" (Chua, 2007, p. 493). Performance management, then, is *not* a resource or an instrument, but is a practice with unexpected consequences. Our Scandinavian institutionalist approach highlights that the practice of translating performance management through a balanced scorecard not only produces the conveyors of information or knowledge, but also constructs what there is to be informed about or to have knowledge of.

This study expresses how at both the global as the local level the translation of a balanced scorecard is an expression of the agency of many actors, human as well as non-human. In fact, there was dialectical transformation (Becker-Ritterspach 2006). In the discursive-material translation process the idea of the balanced scorecard as it is loosely connected to the innovation action research program was locally shaped and enacted. Both the translators and which was translated changed. Ex post theorization at the local was communicated to the global; the disembodied local translation of the balanced scorecard was thus brought 'back to the globe' by local actors such as the Rabobank's spokesmen of the balanced scorecard through speeches and (co-authored) papers. The context and principles of the translating organization and the identities of the translators changed through the BSC network that was formed. The balanced scorecard never reached the position of a macro actor that counted as one; it was never fully institutionalized or closed. Where ANT focuses on macro actors, if only to show how they were assembled, Scandinavian Institutionalism also focuses on organizing that does not lead to the construction of (macro) actors or on the macro actors that disassemble (Czarniawska, 2010, p. 154).

Our study gives evidence that the practicing of performance management is not the mere application of the knowledge produced in an innovation action research program; not an implementation of good (or even best) practices guided by conditional-normative guidelines produced by researchers. Although there is contingency involved (for example by drawing on work by Kaplan and Norton and through hiring consultants), it is through entangled agency of both humans and non-humans that a balanced scorecard comes into shape and develops into an actor-network. Such agency does not a priori reject the knowledge that is produced in the innovation action program; it is connected to such knowledge in a loose way. Local human actors draw on the categories and causal relationships provided by Kaplan and Norton, but in a disconnected way. Apparently, practices in the innovation action program offer knowledge as an input for the theorization taking place at the local; as such these practices are actors in the practices of translation. The local human actors do not acquire the knowledge and then apply it. Instead, the knowledge is embedded in situated practices. Within situated practices 'knowers' and 'knowns' co-emerge and define each other. Thus, practice is relationally constituted rather than individually constituted (Sandberg and Dall'Alba, 2009).

This study portrays performance management through a balanced scorecard *not* as separate from performance, *not* as a means in a means-end relationship, *not* as an instrument in the hands of an individual manager, but as a situated and material-discursive practice. The balanced scorecard appears

to be an effect of "materially and discursively constructed networks of intra-active performances that constitute something at issue and at stake 'whose definitive resolution is always prospective'" (Rouse 2007, p. 51). The intra-actions within practices produce actors and categories (Nyberg, 2009). The intra-actions (or intra-active performances) are situated and embodied ways of humans and other-than-humans 'doing' things together. Such performances may exist of ex ante theorization to match problems with the solution of a balanced scorecard, convincing people that it is in their interests to be a part of such practices (particularly through naming and the use of distinctions), materializing the balanced scorecards in the form of inscriptions, searching for allies and ex post theorization about its institutionalization. Thus, the practice of translating the balanced scorecard proves *not* to be a centrally controlled affair. However, it is also not a completely *un*controlled affair. The translation of a balanced scorecard may be viewed as intentionally initiated (and supported) by management, it is an intentional structure (Ahrens and Chapman, 2007). To a certain extent the change is guided by a change agent. Yet, the translation of the balanced scorecard has unexpected effects. These effects depend on what other actors (human and other-than-human) do with the balanced scorecard. It can be a different thing in the hands of different people. Moreover, the translation process is often an open-ended, 'meaning-sensitive', unfinished process where the BSC idea is continuously interpreted and re-interpreted (Johnson and Hagstrøm, 2005, p. 372). However, this does not mean that translation processes always are open-ended and creative: uniformity, traditions and social control may also characterize them (Johnson and Hagstrøm, 2005, p. 372; Sahlin-Andersson, 1996). In conclusion, we have noticed that the *construction* of institutions demands a proactive attitude of human actors busying themselves, together with non-human actors, with plotting and performing and thus creating reality as they know it. However, there is also a passive process (*accretion*; Czarniawska, 2008b) where things just happen, under no-one's control (e.g. the isomorphistic influences on the two directors). We believe that this "paradox" is *not* an unreflective combination of two different thought traditions. Is there a point in insisting that it be corrected? We concur with Czarniawska (2008b, p. 777) that "*...it opens a vast area of possibilities* **because** *and not in spite of its lack of coherence. Is not a fuller, richer picture of knowledge and reality being created by this emphasis on a combination of plots and intentions, which produces unintentional but powerful changes? According to this reading, even institutionalism and the rational model can complement each other. The rational model promotes change and the illusion of controllability, which according to Luhmann (1986),is necessary to keep the system going. The institutional response is that the change happens only within the frames permitted by the institutional thought structure; and observations confirm this view, insofar as it concerns planned change. But the changes are many, and truly radical ones are, by definition unpredictable...*".

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Appendix 1: Overview of the most important document sources of field data

Rabobank The Hague

- Medium term plan Rabobank The Hague 2003-2005 'Profitable growth'

- RaboLife magazine: special issue on the BSC and Cohen Brown/Champions League, May 2003
- De Beleidskrant (policy magazine) 2004: special issue on the BSC and CohenBrown/Champions League, February 2004
- In Balans Medewerkers Tevredenheid Onderzoek (Employee Satisfaction Research in format of the BSC), June 2003
- The story behind the strategy map of Rabobank The Hague, internal document, 2002
- Departmental plan Large companies, January 2003
- Departmental plan Customer Contact Center, January 2003
- Internal memos about the BSC and about policy planning
- Managementhandboek Resultaatgericht Sturen (Management handbook Results Oriented Management), 2001
- Heuvelmans, H. (2003), "Strategy? Shouldn't you be asking top management about this?", article from the book "*In management – The art and science of management*" published because of the 50th anniversary of the autonomous Management School of Ghent University and Katholieke Universiteit Leuven. Also available on www.mercatorma.nl.

Appendix 2: Organization chart Rabobank The Hague (2003)

Executive Board Rabobank The Hague
- Director Private Customers
- General Director
- Director Companies

Director Private Customers:
- Employee Advice Center
- Project CRM
- Customer Contact Center
- Marketing & Communication
  - Marketing
  - Communication

General Director:
- Local Compliance Officer
- Employee & Organization

Director Companies:
- Management Support
- Project Progress
- Business Management
  - Facilities Management
  - ICT
  - Planning & Control

Director Companies (lower):
- Back Office Companies
- Insurance
- MSC (credit assessment)
- Business Desk
- Large Companies

Director Private Customers (lower):
- Back Office Private Customers
- Mortgages
- Customers Advice
- Custom-made Advice
- Private Banking
- MSC (commercial)

Appendix 3: Strategy Map Companies

Strategy Map Companies

Mission:

"Rabobank The Hague, being a broad, financial, and cooperative service provider, aims to sustainably obtain a leading position within the heads and hearts of the people from its field of activity by showing its commitment with the local society and stimulating economic activity within"

Financial

Strategic Ambition: profitable growth

- Improve profitability substantially
- Improve market position in selected segments
- Enlarge profitability of portfolio
- Manage direct and indirect costs of operations
- Realize profitability demand Rabobank The Netherlands

Customers

Customer value proposition: long term relationship

Image
- Radiate 'no nonsense' and 'in the middle of society'
- Distinctive power of the cooperation
- Create an image of financial service provider with business sense i/o

Deliver at a price that is at least in accordance with the market

Relationship
- Offer excellent services by flawlessness and speed

Product
- Offer total solutions with a total service package (including non-banking products)

- Let the customer experience a standard solution as custom-made work

Product / Market Combinations

- Acquire new customers with a minimal determined GDA

	OD	SME	GB
	0	++	++

- Increase GDA of existing customers through cross- and deepselling

	OD	SME	GB
	+++	++	++

- Focus on specific branches for growth

Internal Processess

Secondary processess
- Improve external communication about the succes of Rabobank The Hague
- Ensure stability and a grip on operations (management control)
- Improve internal communication and ensure alignment

Effectiveness / *Efficiency*

Relations management
- Signal opportunities for cross- and deep selling
- Deliberately say farewell to unprofitable customers

Service & Maintenance
- Only serve customers exclusively through the service concept determined for this particular customer group (OD/SME/GB)

Delivery
- Record all agreements (e.g. about delivery) and always live up to these agreements
- Develop standard procedures including standard lead times
- Realize a strict seperation between tasks and responsibilities of front and back office

Offer
- Anticipate on consequences of proposition in the chain
- Sell total solutions pro-actively
- Let each customer enter through one portal only but be selective (dare to give no for an answer)
- Manage risks

Analysis customer needs
- Fathom customers' business, speak his language and centralize his needs

Marketing
- Be timely informed about market-adaptational activities
- Prevent narrow-mindedness (reinforce relay principle)
- Signal customers' needs through a prearranged structure

Learning & Growth

Information (Systems)
- Systematically collect and share existing knowledge and experience
- Computerize business processes and improve information facility
- Systematically collect and share customer and branche information

Employees
- Develop employees' competences
- Create stability within the management team
- Recruit and keep well-qualified employees

Culture
- Restrict yourself to your own function
- As a manager set the right example
- Address one another about results and responsibilities
- Create 'winning team' mentality (dare to pass leads)
- Improve good fellowship amongst managers

Innovation
- Take only proven concepts to the market
- Develop a broad and up-to-date service package

Appendix 3: Department Plan

For Rabobank The Hague companies (RTH-B) objectives are formulated in the context of drawing up a Business Balanced Scorecard. Figure 1 shows the strategy map RTH-B. Company objectives to which wholesale directly contributes are coloured in orange. These orange coloured objectives graphically show wholesale's contribution to the strategic success of RTH-B. Wholesale contributes to almost all the other objectives too, but then indirectly.

Direct contribution of the large enterprise department to the strategic success of Rabobank The Hague

Strategic Ambition: profitable growth

- Realize profitability demand Rabobank The Netherlands
- Improve profitability substantially
- Improve market position in selected segments
- Enlarge profitability of portfolio
- Manage direct and indirect costs of operations

Customer value proposition: long term relationship

- Deliver at a price that is at least in accordance with the market

Image
- Radiate 'no nonsense' and 'in the middle of society'
- Distinctive power of the cooperation
- Create an image of financial service provider with business sense i/o credit supplier

Relationship
- Offer excellent services by flawlessness and speed

Product
- Offer total solutions with a total service package (including non-banking products)

- Let the customer experience a standard solution as custom-made work

Secondary processes
- Improve external communication about the success of Rabobank The Hague
- Ensure stability and a grip on operations (management control)
- Improve internal communication and ensure alignment

Information (Systems)
- Systematically collect and share existing knowledge and experience
- Systematically collect and share customer and branch information
- Computerize business processes and improve information facility

Product / Market Combinations

- Increase GDA of existing customers through cross- and deepselling

	OD	SME	GB
	+++	++	++

- Acquire new customers with a minimal determined GDA

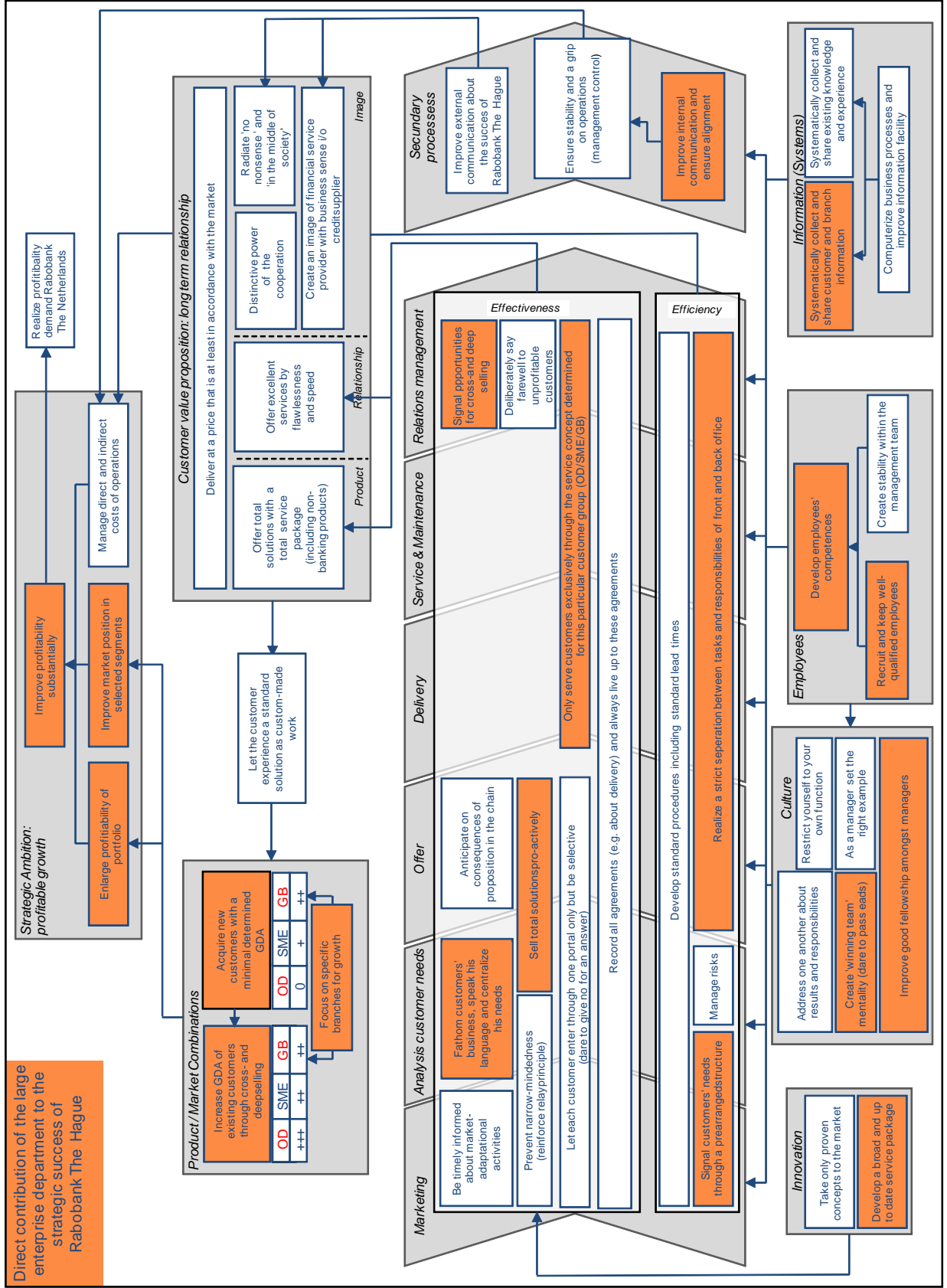|	OD	SME	GB
	0	+	++

- Focus on specific branches for growth

Marketing
- Be timely informed about market-adaptational activities
- Prevent narrow-mindedness (reinforce relayprinciple)

Analysis customer needs
- Fathom customers' business, speak his language and centralize his needs
- Let each customer enter through one portal only but be selective (dare to give no for an answer)

Offer
- Anticipate on consequences of proposition in the chain
- Sell total solutions pro-actively

Delivery
- Record all agreements (e.g. about delivery) and always live up to these agreements
- Only serve customers exclusively through the service concept determined for this particular customer group (OD/SME/GB)

Service & Maintenance

Relations management

Effectiveness
- Signal opportunities for cross-and deep selling
- Deliberately say farewell to unprofitable customers

Efficiency
- Develop standard procedures including standard lead times
- Realize a strict seperation between tasks and responsibilities of front and back office

- Manage risks
- Signal customers' needs through a prearranged structure

Employees
- Develop employees' competences
- Create stability within the management team
- Recruit and keep well-qualified employees

Culture
- Restrict yourself to your own function
- As a manager set the right example
- Address one another about results and responsibilities
- Create 'winning team' mentality (dare to pass eads)
- Improve good fellowship amongst managers

Innovation
- Take only proven concepts to the market
- Develop a broad and up to date service package

Big Five

1. Generate a new gross contribution of € 1,2 million
   Improve profitability substantially

2. Acquire 12 new customers (6 PS en 6 HID)
   Acquire new customers

3. Develop an account plan for all 81 existing customers

   Signal customers' needs through a prearranged structure

   Systematically collect and share customer and branch information

4. Deliver for 100 prospected customers a fully filled in prospect form

   Sell total solutions pro-actively

5. Realize 100% occupation of defined permanent positions

   Recruit and keep well-qualified employees

6. Enlarge the 'share of wallet' in The Hague's wholesale market

   Improve market position in selected segments

7. Improve mixture of interest- and commission income on newly generated gross contribution

8. Enlarge average gross contribution per customer
   Enlarge profitability of portfolio

9. Enlarge GDA of existing customers to 3,5
10. Enlarge GPA of existing customers to 8
11. Preserve the 81 existing customers (49 PS en 32 HID)
    Enlarge GDA of existing customers through cross- and deep selling

12. Acquire new and keep existing customers in the following sectors: Charity Institutions, Local & Decentralized Authorities, Commodity Boards, Pension Funds and Construction

    Focus on specific branches for growth

13. Generate leads for product-responsible departments (Treasury, Private Banking, Rabo Securities, Rabo NL Insurrance, Robeco, Schretlen)

    Signal opportunities for cross- and deep selling

    Create 'winning-team' mentality (dare to pass on leads)

14. Only serve customers who meet the GB-criteria for 100%

	Only serve customers exclusively through the service concept determined for this particular customer group (OD/SME/GB)
15.	Create a cross functional team of product specialists for all 81 existing customers
	Fathom customers' business, speak his language and centralize his needs
	Improve internal communication and ensure alignment
16.	Reduce administrative activities of assistent-accountmanagers
	Realize a strict separation between tasks and responsibilities of front and back office
17.	Improve unlocking of product suppliers
	Develop a broad and up-to-date service package
18.	Reduce turnover of (assistant-) account managers
	Recruit and keep well-qualified employees
19.	Realize an exhaustive PDP for all employees
	Develop employees' competences

Wholesale
Key Performance indicators

	Departmental goal	KPI	Definition	Norm 2003	Remarks
1.	Generate a new gross contribution of € 1,2 million	New gross contribution	Gross contribution aggregated over number of new customers in month t and number of new sales to existing customers in month t	€ 1,2 million	
2.	Acquire 12 new customers(6 PS en 6 HID)	Number of new customers	Number of new customer contracts in month t	12	
3.	Develop an account plan for all 81 existing customers	Percentage existing customers with account plan	Number of existing customers with an account plan in month t, divided by total number of existing customers in month t, times 100%	100%	
4.	Deliver for 100 prospected customers a fully filled in prospect form	Percentage prospects with a prospect form	Number of prospected customers with completed prospect form in month t, divided by total number of prospected customers in month t, times 100%	100%	
5.	Realize 100% occupation of defined permanent positions	Staff occupation	Number of occupied permanent formations in month t, divided by total number of defined permanent formations in month t, times 100%	100%	
6.	Enlarge the 'share of wallet' in The Hague's wholesale market	Share of wallet	Total gross contribution in month t, divided by total potential of gross contribution of current customer file in month t, times 100%	To be developed	Hard to measure
7.	Improve mixture of interest- and commission income on newly generated gross contribution	Percentage commission in new gross contribution	New commission income in month t, divided by new gross contribution in month t, times 100%	35%	
8.	Enlarge average gross contribution per customer	Average gross contribution per customer	Total gross contribution in month t, divided by total number of customers in month t	50.000 EURO	
...	...		...	...	...

The original document consists of 19 KPI's. As an example, only the top eight is given.

1. Recruit 1 accountmanager
2. Co-signing accountplans by productspecialists
3. Annualy cleaning of customerfile
4. Making account plans for existing customers
5. Filling in prospect forms for selected prospects
6. Executing market analysis for Public segment (with aid of Marketing & Communication department)
7. Executing market analysis for HID segment (with aid of Marketing & Communication department)
8. Arranging and recording appointments with aquisition teams SME (to avoid double approach prospects)
9. Selecting appropriate events together with Marketing & Communication department
10. Commitment of contacts with other parts of the group (De Lage Landen, Interpolis, Schretlen, Stroeve, Robeco, Rabobank Securities, Sector teams RNCC, Rof / Rapar / Gilde)
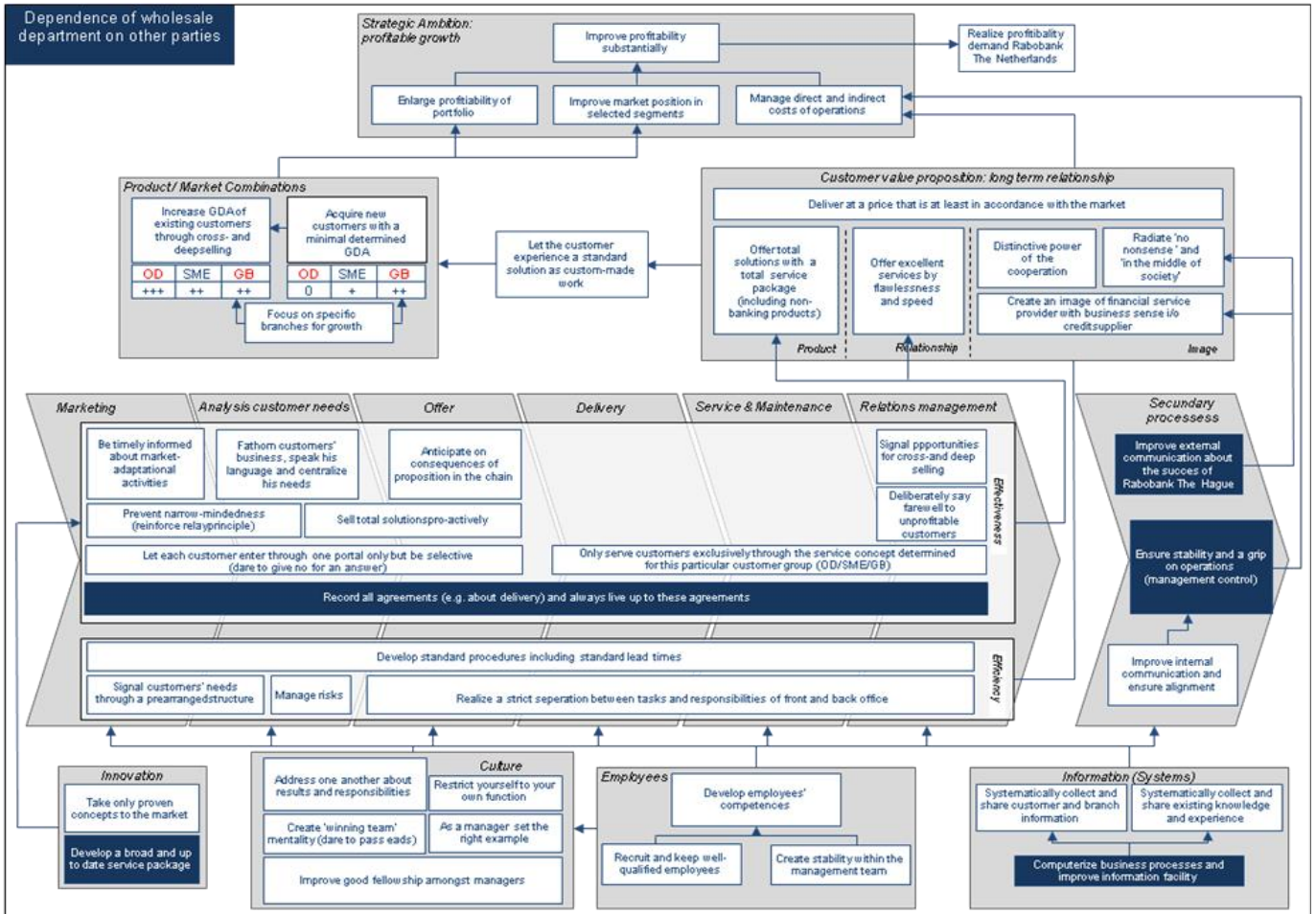
Wholesale
Key Performance indicators

Confrontation matrix

	1. Generate a new gross contribution of € 1,2 million	2. Acquire 12 new customers(6 PS en 6 HID)	3. Develop an account plan for all 81 existing customers	4.	5. Realize 100% occupation of defined permanent positions	5. Enlarge the 'share of wallet' in 'The Hague's wholesale market	7. Improve mixture of interest- and commission income on newly generated gross contribution	8. Enlarge average gross contribution per customer	9. Enlarge GDA of existing customers to 3,5	10. Enlarge GPA of existing customers to 8	11. Preserve the 81 existing customers (49 PS en 32 HID)	12. Acquire new and keep existing customers in the selected sectors	13. Generate leads for product-responsible departments	14. Only serve customers who meet the GB-criteria for 100%	15. Create a cross functional team of product specialists for all 81 existing customers	16. Reduce administrative activities of assistent-accountmanagers	17. Improve unlocking of product suppliers	18. Reduce turnover of (assistant-) account managers	19. Realize an exhaustive PDP for all employees
1. Recruit 1 accountmanager	√	√			√	√						√	√	√					
2. Co-signing accountplans by productspecialists	√		√			√	√	√	√	√	√	√	√		√		√		
3. Annualy cleaning of customerfile													√	√					
4. Making accountplans for existing customers	√		√			√	√	√	√	√			√		√		√		
5. Filling in prospect forms for selected prospects	√	√				√	√					√	√						
6. Executing market analysis for Public segment	√	√				√	√	√				√							
7. Executing market analysis for HID segment	√	√				√	√	√				√							
8. Arranging and recording appointments with aquisitionteams SME (to avoid double approach prospects)	√	√				√						√	√						
9. Selecting appropriate events together with M& C department	√	√				√	√	√	√	√	√	√							
10. Realize POP for all employees																			√
11. Commitment of contacts with other parts of the group	√	√	√			√	√	√	√	√	√	√	√		√		√		

Damage Risks

Goal	Depending on...
1. Record all agreements (e.g. about delivery) and always live up to these agreements	Other segments in the chain
2. Improve external communication about the success of Rabobank The Hague	M&C
3. Ensure stability and a grip on operations (management control)	P&C
4. Develop a broad and up-to-date service package	RN
5. Computerize business processes and improve information facility	P&C, SalesDrive tool

Appendix 4: Weekly report

Offices	Productgoal		All-in-one policy insurance	Year goal all-in-one policy: 5229 non negotiable: 4321				
	target	result	target	result	cumulative result	% accomplished of yeartarget	%accomplished of non negotiable
Week 27	128	168	100	174	3857	73,76%	89,26%
Week 28			100			0,00%	0,00%
Week 29			100			0,00%	0,00%
Week 30			100			0,00%	0,00%

Offices	Productgoal		Year goal all-in-one policy insurance		
	target	result	target	cumulative result	% accomplished of yeartarget
1. Laan van Meerdervoort	10	19	500	278	55,60%
3. Leyweg	15	21	706	448	63,46%
4. Kempstraat	15	18	540	301	55,74%
5. Zoutmanstraat	10	13	335	270	80,60%
6. Loosduinse Hoofdplein	8	8	223	216	96,86%
8. Sav. Lohmanplein	7	8	253	270	106,72%
11. Theresiastraat	6	2	307	236	76,87%
13. Nieuwe Hout	4	2	928	632	68,10%
15. Benoordenhout	12	26	93	119	127,96%
18. Ypenburg	5	6	127	143	112,60%
28. Keizerstraat	8	12	310	279	90,00%
29. Kerklaan	10	18	219	299	136,53%
30. In de Bogaard	10	7	317	141	44,48%
33. Frederik Hendriklaan	8	8	317	225	70,98%
totaal:	128	168	5175	3857	73,76%

KPI	total sales		sales per banker per day (40 fte/5 dagen)		number of IAG's		Total/Packages	
	target	result	target	result	target	result	target	result
Week 27	845	1206	4	6	150	191	68	90
Week 28	845		4		150		68	
Week 29	845		4		150		68	
Week 30	845		4		150		68	

KPI	leads to		week 7	leads specified	
	target	result		target	result
Week 27	30	NNTM	MA	15	NNTM
Week 28	30	NNTM	FA	2	NNTM
Week 29	30	NNTM	H&H	7	NNTM
Week 30	30	NNTM	OD	6	NNTM

Note:
Payment: 57%
Loans: 6%
Membership: 4%
Savings/Investments: 11%
Insurance: 22%

Summary weekly report department Customer Advice for Board of Directors

CA:	target	result	Remarks
product goal: Rabox	128	168	
All-in-one policy	100	174	73,76% of year target
total sales	845	1206	
SPBPD	4	6	
generated leads	30	i.o.	
number of IAG's	150	191	
TotalPackages	68	90	