

# PROVIDING FEEDBACK THROUGH AND BEYOND THE BALANCED SCORECARD

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## **Abstract**

Despite of the obvious importance of feedback loops in organizational control they have a surprisingly underresearched status. This research focuses on the existence and use of different feedback channels in the context of formal information systems, here balanced scorecard. In the light of the apparent limitations that formal systems have in their ability to produce all relevant information, and this is widely cited in previous literature, it is examined more closely what other types and channels of feedback people are using to see how they are doing in terms of the strategies and goals, especially in the local levels of the company. This other feedback can be derived either formally from other systems, like local operational control systems, or informally in social interaction with each others in or between organizations. Especially, the interplay of these various feedback flows are examined in order to find out if there are possible complementarities or tensions between them and if so, why. The assumptions of the normative balanced scorecard literature will be analyzed through three decision-making models adopted from organizational theories, namely economic rationality; bounded rationality; and garbage can model, in order to understand how the normative balanced scorecard literature acknowledges informal aspects of organizational behavior. The validity of the assumptions is then tested in a real life setting in one case company using the balanced scorecard.

**Keywords:** balanced scorecard, feedback, formal, informal

## TABLE OF CONTENTS

1	INTRODUCTION .....	3
1.1	Motivation of the study .....	3
1.2	Historical review of the balanced scorecard methodology .....	4
2	CONCEPTUALIZING FEEDBACK .....	7
2.1	What is feedback? .....	7
2.2	Feedback in the normative balanced scorecard literature .....	8
2.3	Division of formal and informal .....	9
2.4	Classifications of feedback in formal and informal domain .....	10
3	THEORETICAL FRAMEWORK FOR DISCOURSE ANALYSIS .....	11
3.1	Economic rationality model .....	11
3.2	Limited rationality model .....	11
3.3	Garbage can model .....	12
4	RESEARCH DESIGN .....	14
4.1	Research questions .....	14
4.2	Discourse analysis .....	15
4.2.1	Why discourse analysis? .....	15
4.2.2	Discourse analysis material .....	16
4.3	Case study .....	16
4.3.1	Methods .....	16
4.3.2	Research setting .....	17
4.4	Potential contribution .....	17
4.5	Schedule .....	18
	REFERENCES .....	19

# 1 INTRODUCTION

## 1.1 Motivation of the study

This study takes a closer look to feedback in management accounting. The specific focus is on the existence and use of different feedback flows in the balanced scorecard context (e.g. Kaplan & Norton 1992). The balanced scorecard model can be seen as a formal management model, modeling organizations as a mechanism and quantifying organizational processes (Cooper & Ezzamel 2006). The interplay between this formal system and other information systems or channels of organizations will be explored. Of the latter ones, the focus is on the role of informal channels of feedback in the control of organizations because of their obvious relevance in practice but underresearched status.

There is prior literature suggesting that formal information systems are far less used than what could be expected given the enthusiasm of designing and implementing them in practice (e.g. Argyris, 1977b; Preston, 1986). The main finding in the Preston's paper (ibid.) was that instead of the formally produced official documents, people in organizations keep themselves and the others informed about what is going on mainly by informal interaction and socially produced routines. On the other hand, existence of informal information 'systems', like unofficial reports kept by operating managers, are acknowledged by many researchers as well as practitioners (e.g. Clancy & Collins 1979, 22).<sup>1</sup> The main conclusion of Clancy and Collins (1979) were that these two, formal and informal, 'systems' should be seen as complementing each others, not that the latter one should be tried to be minimized.

In addition, the limited ability of formal information systems to produce all relevant information for management control (Mintzberg 1975; see also March 1955) and personal goals, possibly conflicting with the formal information systems, may produce informal channels of feedback. Malina & Selto (2001, 69-70), for instance, found out in their research that there were clear disagreements and tensions between top and middle management as to how to use balanced scorecard as a communication, control, and evaluation mechanism. This shows a clear distinction compared with what is stated in

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<sup>1</sup> Also Kaplan and Norton (2001, 219) presents a communication channel continuum using multiple communications media, both rich and lean channels, to communicate new strategies. Examples of lean but economical, broader channels are reports and newsletters and examples of rich, personal channels are face-to-face communications and hallway/coffeepot communications. Original source: Miniace, J. N. & Falter E. 1996, Planning Review.

the normative balanced scorecard literature by Kaplan and Norton: that the balanced scorecard can be used not just as a measurement tool, but also as a communication tool aligning the goals of different levels of organization. In addition, Malina & Selto (2001, 75) noticed that the communication about the balanced scorecard was one-way, i.e. top-down and not participative. However, if there is no communication about the balanced scorecard upwards, how is feedback provided or used from the lower levels of the organization?<sup>2</sup>

A comprehensive framework, a holistic model, a multidimensional scorecard - these are some of the expositions of the balanced scorecard methodology according to the normative literature by Kaplan and Norton (1992, 1996a). It can be asked, however, to what extent organizations can function just based on formal information systems, even if they would be multidimensional and extensive such as the balanced scorecard.<sup>3</sup> While the domains of the local and the informal seem to get squeezed by the implementation of the balanced scorecard (c.f. Vaivio 2001), it is far from clear that they become thereby irrelevant or redundant. In fact, there seems to be a certain paradox between the inability of any formal system to fully control the organization in a complex reality and the human need to limit this real life complexity with simplistic models to be able to control organization globally. The starting point for the study is the observation that the normative balanced scorecard literature seem to remain practically silent about informal channels of feedback, especially from the local levels of the company.

According to Otley (1999, 376–377) the role of feedback in the balanced scorecard has been only little researched. In management accounting in general, feedback loops are nearly totally ignored even though feedback is commonly viewed as an essential component of an organization's control system. This study takes the challenge of taking a closer look into this area in everyday practice.

## 1.2 Historical review of the balanced scorecard methodology

In the beginning of 1990, there was a growing criticism that traditional management accounting was focusing too narrowly on historical-oriented financial measures. Kaplan and Norton (1992) presented their balanced scorecard model as a solution to the measurement problem. *Balanced* means balance between short- and long-term

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<sup>2</sup> Tourish & Robson (2006) studies (informal) upward feedback.

<sup>3</sup> Even though there are measures from different dimensions available, Lipe & Salterio (2000) found that when there were some measures common to multiple units and other measures unique to particular units, only the common measures affected the superiors' evaluations.

objectives, between financial and non-financial measures, between lagging and leading indicators, and between external and internal performance perspectives. The introduction of the balanced scorecard was motivated by a belief that existing performance measurement approaches were hindering organization's future success. Financial measures are lag indicators reporting on outcomes, the consequences of past actions. Exclusive reliance on financial measures may cause short-term behaviour sacrificing long-term value creation. The balanced scorecard supplemented financial measures with measures on the drivers, i.e. lead indicators of future financial performance. The traditional balanced scorecard model measures an organization's performance from four perspectives: financial, customer, internal business process, and learning and growth.

It is noteworthy that the entrance of multidimensional balanced scorecard methodology has brought along non-financial measures from previously unmeasured or only locally traced areas from different organizational levels into a common, formal measurement framework. There is research pointing out the systematization of non-financial measures in organizations (e.g. Burns & Vaivio 2001, Vaivio 1999). In other words, implementing a new management system into organizational life changes the previous routines of that organization. On the other hand, it has been asked whether the non-financial measurement change has really brought something new to the local level of organization (Burns & Vaivio 2001, 393). In addition, the balanced scorecard can take account of only those performance perspectives that are included in the system (Vaivio 2001). There may be important feedback elements outside the formal balanced scorecard system.<sup>4</sup>

A few years later Kaplan and Norton (1996b, 1996c) introduced the balanced not just as a tactical or an operational measurement framework but as a strategic management system. According to Kaplan and Norton (*ibid.*), the measurement can be used for four critical management processes: clarifying and communicating the strategy, linking the measures to the strategy, setting strategic targets, and enhancing strategic feedback and learning. Measures, as well as objectives of the balanced scorecard, are derived from an organization's strategy. Senior executives can use the balanced scorecard as a central organizing framework for important managerial processes, such as individual and team goal setting, compensation, resource allocation, budgeting and planning, and strategic feedback and learning (Kaplan & Norton 1996b, preface).

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<sup>4</sup> Criticisms towards the assumptions of the balanced scorecard are presented also by other researchers (see e.g. Norreklit 2003, 2000; a short review of the criticisms see Malmi 2001, 208).

Kaplan and Norton argued that competition in the information age requires that companies have different control systems than in the industrial age. In the information era the ability of companies to make advantage of their intangible assets has become crucial. Focusing on the intangible assets and strategy maps has been the third shift in the evolution of balanced scorecard (Kaplan & Norton 2004a, 2004b).

The latest book of Kaplan and Norton (2006) is dealing with alignment and creation of synergies between different strategies and processes. Feedback is not really an issue there, but it acknowledges certain constraints (limited time and information) that might be useful in discourse analysis (Kaplan & Norton 2006).

## 2 CONCEPTUALIZING FEEDBACK

### 2.1 What is feedback?

Feedback is a complex concept. It can be defined as ‘messages conveyed to a receiver about his, her, or its (group) performance’ (Tourish & Robson 2006, 711). It is an intrinsic aspect of communication processes and organizational life. In the management accounting literature, feedback is seen as a component of organizational control<sup>5</sup> and has largely been analyzed with cybernetic control theory (Luckett & Eggleton 1991, 371), in which the phenomenon is studied through different information and communication systems. In management control systems or cybernetics, feedback is seen as a loop from output information to input information to control a system within it. In performance measurement systems like balanced scorecard, this means that performance (outcome) is measured through some variables that are fed back as a part of the pre-defined operations and goals (inputs). As an organization seeks to improve its performance by fulfilling its strategies and objectives, feedback is the essential information that helps it to make necessary adjustments. This means that rather than an individual resource, feedback is seen more as an organizational resource affecting the attainment of organizational goals. Examples of feedback in organizations are official financial documents, performance measurement reports, and employee appraisal.

[Insert Figure 1 here] Feedback in organizational control

Feedback can be interpreted either in a narrow or broad sense. In its traditional ‘feedback’ form, feedback is used as comparative information between actual performance and pre-set goals. Deviations reveal the need for corrective actions (narrow interpretation). In addition, feedback can be considered as an input for the planning process (‘feed-forward’ information), which can be used to predict the need for corrective actions already before deviations are observed (Otley 1999, 369). In this research, feedback has both backward-directed and forward-directed loops (broad interpretation). Due to cause-and-effect relationships and non-financial measures, the balanced scorecard can produce both feed-back and feed-forward information (c.f. Tuomela 2005, 310-311). However, Norreklit (2000, 67) points out that invalid

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<sup>5</sup> Organizational control refers to a process of trying to influence the behaviour of members of an organization in order to attain organizational objectives (Flamholtz 1980).

assumptions in a feed-forward control system will result in dysfunctional organizational behaviour and sub-optimal performance.

## **2.2 Feedback in the normative balanced scorecard literature**

The chapter eleven in the first book of Kaplan and Norton (1996b, 250-271) is called “Feedback and strategic learning process” and chapter twelve in the second book of Kaplan and Norton (2001, 303-329) is called “Feedback and learning”. This shows how the normative balanced scorecard literature associates feedback mainly to strategic and learning purposes.

In fact, Kaplan and Norton (1996b) have stated that the balanced scorecard fills the void that exists in many management systems, i.e. the lack of systematic process to implement and obtain feedback about strategy. Frequently it is said that that with the feedback system in the balanced scorecard managers can test, validate, and modify hypotheses about strategy. Therefore, a process of feedback, along with analysis and reflection, could help adapting the strategy to emerging conditions.

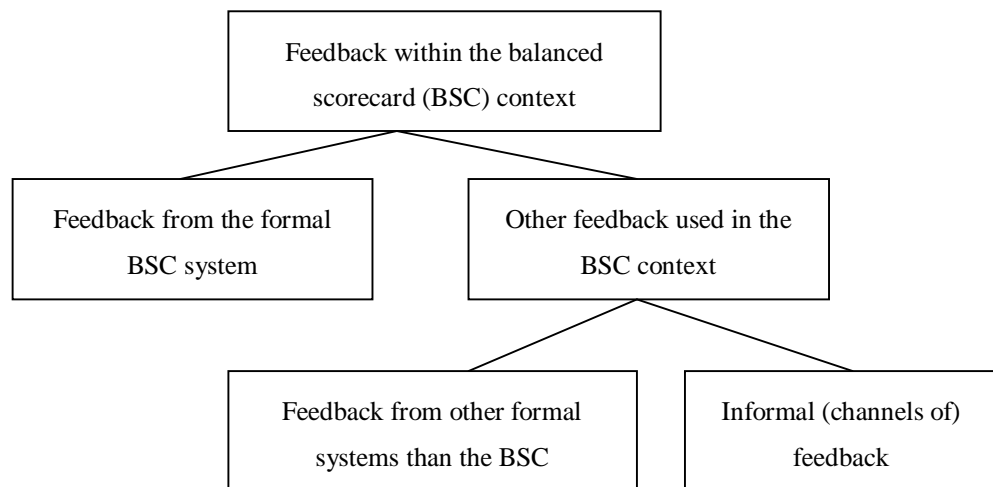
Kaplan and Norton use the terms of single- and double-loop learning by Argyris (see 1977a). In single-loop learning process managers simply get feedback about the implementation of the intended strategy. In double-loop learning process managers get feedback about the validity of the planned strategy by questioning the underlying assumptions and theories of the time when the strategy was launched in the light of current evidence, observations, and experience. Tuomela’s (2005, 310–311) study concluded how making cause-and-effect relationships visible in the scorecard via arrows allowed double-loop learning from strategy in his case organization.

A strategic learning process has three essential components:

1. a shared strategic framework that communicates the strategy and allows each participant to see how his or her activities contribute to achievement of overall strategy
2. a feedback process that collects performance data about the strategy and allows the hypotheses about interrelationships among strategic objectives and initiatives to be tested
3. a team problem-solving process that analyzes and learns from the performance data and then adapts the strategy to emerging conditions and issues. (Kaplan & Norton 1996b)

### 2.3 Division of formal and informal

In this study the formalization of feedback channels is under scrutiny. Therefore feedback is classified into formal and informal. Figure 1 helps to clarify the division between formal and informal feedback. In this study, balanced scorecard is seen as a formal and centralized control mechanism which produces systematic (formal) feedback which makes possible both corrective and evaluative actions (cf. Flamholtz 1986). Feedback is the loop combining performance results to the evaluation of operations and pre-set goals. But as shown below in the Figure 1, there are also other channels where feedback can be produced.



**Figure 1** Formal and informal channels of feedback in the balanced scorecard

It is important to notice that the use of other feedback in the balanced scorecard context can come from other formal systems than the balanced scorecard (like local operational control systems) and/or informal channels of feedback. Instead of formal, authorized procedures feedback can be communicated informally through interaction between individuals, routinely or non-routinely (cf. Preston 1986). In this research, the informality means naturally occurring feedback in social interaction without systematic, authorized rules in organizations to do so.

Because of the vagueness of informal domain, it can be questioned whether it is meaningful to use term feedback if there is no specific system in which it can have a signal loop between preset goals and results. On the other hand, individuals can share goals or results in social interaction without any formally authorized written rules. In

the balanced scorecard case, goals, results, and the feedback channels can each be either formally or informally constructed and thus have many different combinations.

## 2.4 Classifications of feedback in formal and informal domain

Because of the novelty of the theme, the first challenge is to develop a conceptual framework for the division of formal and informal channels of feedback. Here are some possibilities:

- Burns & Scapens (2000) have introduced an institutional framework to describe management accounting change. Management accounting systems and practices formulate organizational rules and routines. *Rules* are the formal procedures according to which things should be done (e.g. formal management accounting systems and manuals). *Routines* are the accounting practices actually in use, yet slowly emerging (patterns of thought and action by individuals or groups). Rules are associated with formal change and routines with informal change.
- Galbraith's typology in 1973 (Clancy & Collins 1979) of organizational information systems divides information developed by scope (*local* and *global*) and by timing (*periodic* and *real-time*). A local information system can be associated with an informal accounting system and a global information system with a formal accounting system (cf. Jönsson & Grönlund, 1988). Periodic information is collected over some period of time and then reported, real-time information is reported continuously.
- Jönsson & Grönlund (1988) illustrates that *local* and *central* management systems have different information needs (soft and hard data), types of control (behaviour-oriented and output-oriented control, Ouchi 1977) and learning processes (experiential and structuralist learning).
- Otley (1999) stresses that in documenting feedback loops, it is not only important to separate different timescales (from real-time to hours, days, weeks and so on), but also *learning processes* (from simple corrective actions to the revision of a strategy).<sup>6</sup>

(Insert Table 1 here)

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<sup>6</sup> Other possible classifications of feedback in addition to formal and informal: financial vs. non-financial; written vs. spoken; negative vs. positive; from outside vs. inside in organization acquired; from others vs. intrinsic acquired feedback (e.g. Luckett & Eggleton 1991; Clancy & Collins 1979).

### **3 THEORETICAL FRAMEWORK FOR DISCOURSE ANALYSIS**

For theoretical standpoint, the idea is to review the balanced scorecard technology according to normative balanced scorecard literature (see 4.2.2) through three following decision-making models adapted from organization theory:

- I Economic rationality model
- II Bounded (or limited) rationality model
- III Garbage can model.

(See Cooper, Hayes & Wolf 1981)

It is analyzed how these models fit with the normative balanced scorecard literature and its realization in practice.

#### **3.1 Economic rationality model**

Max Weber's conception of the organization portrays it as an ideal model of organization, which is rational and efficient. Traditionally, decision-making processes have been studied as a rational, economic action. According to the rationalistic view, arguments, management models, and computer programs help to offer "right" solutions to managers and other decision makers.

The economic rationality model assumes that all relevant information is available for decision makers, i.e. in the domain of formal decision-making processes.

If the balanced scorecard is seen as a mechanistic 'machine' with strict, well-defined goals and tasks, it would not allow playfulness or intuition in choice situations (c.f. March's technology of foolishness). Yet in ambiguous and changing environments playfulness may have a vital role in encouraging needed experimentation, in rethinking the premises of action, and in adaptation to current and coming uncertainties.

#### **3.2 Limited rationality model**

The model of bounded rationality (Simon 1955, Cyert & March 1963) showed how the usual assumptions of the economic theory of choices are unrealistic. It recognizes that a decision maker has limited access to information and limited ability to process that information. These limitations cover issues such as resources, time, and cognitive

capabilities.<sup>7</sup> Also decision environment is seen inherently complex and uncertain. The bounded rationality model recognizes that decision makers cannot optimize fully, instead they are aiming at some satisfying level.

Thereby, seeing the world through the bounded rationality model would mean that some relevant information or feedback can be distorted or left outside the formal decision-making context. This could yield to the necessity of forming informal feedback channels outside the formal balanced scorecard.

Through the bounded rationality model is it reviewed whether and in which cases the normative balanced scorecard literature explicitly acknowledges some limitations on feedback processes and decision-making.

### 3.3 Garbage can model

According to the garbage can theory, a choice opportunity is viewed as a garbage can into which participants dump different problems and solutions as they are generated. Making decision is not really problem solving. It is more like a question of serendipities of four, relatively independent, streams within organizations: participants, problems, solutions, and choice opportunities.

Organizations can be described as “organized anarchies” with participants, problems, and solutions wandering in and out (Cohen, March & Olsen 1972, 2-3). This decision-making model emphasizes ambiguous, unpredictable and contextual elements in decision-making situations, and the temporal sorting and coupling of actors, problems, solutions, and decisions. Therefore, the garbage can model works especially well as a basis for the study of non-routine decision-making processes (Brunsson & Olsen 1998, 151).

In the garbage can model organizations are characterized by three properties:

- problematic preferences; multiple and potentially conflicting goals<sup>8</sup>
- unclear technology and structure

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<sup>7</sup> Lipe and Salterio (2002, 532) examined the balanced scorecard's use in evaluation and decision making. They raised some human constraints based on psychology literature, e.g. they stated that large number of performance measures (not more than 7-9) produce a very complex task for managers to make an overall evaluation of the business unit.

<sup>8</sup> Ittner, Larcker & Meyer (2003) concluded that psychology-based explanations may be as relevant or more relevant than economics-based explanations in explaining the measurement practices in organizations.

- fluid participation

When organizational goals are seen endogenous as well as exogenous, decisions are necessarily compromised. Objective, subjective and inter-subjective elements are intertwined. Organizational participants do not always know how to achieve those ends and the ends themselves are not something steady. Decision makers themselves change over time. Importantly, the normative balanced scorecard literature has been criticized that it ignores largely the question how goals should be set (Otley 1999). Same relates to strategy formulation.

If the human behaviour is not fully understood, then the assumptions and normative instructions of the balanced scorecard literature may be irrelevant, confusing or even harmful. For example, organizational behaviour can be driven more by rules of appropriateness rather than calculations of expected utility or economical rationality (Brunsson & Olsen 1998, 17; Brunsson 1985). Likewise, not all rules are inevitably under the control of current managers; they may stem from past experiences (path dependence). Decisions in organizations are never done in a vacuum. In the end, if the garbage can model is the most valid description of organizational behaviour and if the balanced scorecard literature is more found on the economic rationality model, one has to ask, what it means to the functionality of the balanced scorecard methodology.

In the end, by combining all of these three models, decision-making could be analyzed as a complex interplay of rational planning, institutional rules and routines, interest presentation, and interpretation of contextual events. Before that each model will be reviewed one by one.

## **4 RESEARCH DESIGN**

### **4.1 Research questions**

The research questions deal with issues of formal and informal aspects of organizational life. The analysis will focus specifically on the role of informal feedback and its channels, due to its likely importance but underresearched status. Given the original historical change in the balanced scorecard, namely that it provides feedback not just from financial aspects but also from operational aspects, it is seen as a process of having multidimensional feedback channels in one single formalized setting. The scope and ability of the normative balanced scorecard methodology to operate as a comprehensive framework is still an open question. With the organizational feedback managers can measure and manage organizations in terms of its performance and satisfaction of the pre-set goals.

RQ: Is the balanced scorecard capable of formalizing and/or centralizing the production of organizational feedback in the global level and especially from the local, operational levels of organizations?

There are three more specific sub-questions to this main research question:

1. How does the balanced scorecard provide feedback?

Regarding to the first sub-question, different types of feedback from the system will be classified and analyzed. In addition, the dynamic issues of how and why new measures come into existence into the balanced scorecard system can be examined. New measures, which provide new kind of feedback to organizational actors, can come from previously unmeasured areas of organizational practices or they might have been measured already before by other systems (like local operational control systems) or by individuals.

2. What other types or channels of feedback can be found functioning beyond the formal balanced scorecard system?

Regarding to the second question, it is looked for the existence of other channels of feedback that can be used in conjunction with or instead of formal feedback channels. In addition, it is examined why these are not transferred formally into the balanced

scorecard system. It can either because of an explicit choice or because of some constraint.

3. How are feedback from the balanced scorecard system and feedback beyond that system interacting with each other?

Regarding to the third sub-question, it is examined whether there are possible tensions or complementarities between different feedback channels in and outside the formal balanced scorecard system. Beyond the balanced scorecard system means here that the feedback is provided by either some other formal system or through social interaction.

## **4.2 Discourse analysis**

### **4.2.1 Why *discourse analysis*?**

The analysis in the study is twofold. First, it takes a closer look to normative balanced scorecard literature by Kaplan and Norton to see how formal feedback is dealt there and how much it acknowledges informal channels of feedback. This discourse analysis is an important task for itself and is likely to produce new theoretical insights, since management accounting research has largely ignored the feedback arrows (see e.g. Otley 1999). Second, through an empirical case study of a firm using the balanced scorecard it is observed what kind of feedback is given in the formal and informal domain and how realistic are the assumptions made in the normative balanced scorecard literature according to the ability of formal management system to produce “balanced view” of the everyday practice.

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Discourse analysis has its roots in sociology and social psychology. It is applied most of all in linguistics; business economics clearly less. The central role of the discourse analysis is to examine, how linguistic conventions guide the way how people think and act. Language is not seen as a neutral medium but as an instrument of persuasion and exercise of power. It can be used to manipulate certain interests of some group or some standpoint. Therefore analyzing texts means acknowledging that texts are socially constructed: arguments, point of views, and metaphors follow each others by turns. Even though discourse analysis has traditionally analyzed conversation (discourse),

analysis of textual material is also possible (Koskinen, Alasuutari & Peltonen 2005, 205-225).

#### **4.2.2 *Discourse analysis material***

There are clear shifts in the evolution of balanced scorecard thinking. Therefore the selection of texts is done through the whole series of book and articles by Kaplan and Norton between 1992 and 2006.

As a representation of the normative balanced scorecard literature I have selected the following articles by Kaplan and Norton (1992, 1993, 1996a, 1996c, 2004a) and the four books of Kaplan and Norton (1996b, 2001, 2004b, 2006).

The normative balanced scorecard literature will be analyzed literally, even though it is realized that the balanced scorecard model can take many forms in real life (c.f. Hansen & Mouritsen 2005, 129).

### **4.3 Case study**

#### **4.3.1 *Methods***

Research questions will be studied in a case study in an organization that is using the balanced scorecard system. Because of the deep interpretive research aims, only one company is chosen. The selected case approach here is qualitative and interpretive, and stresses the importance of understanding of complex organizational phenomena in their social real-life context.<sup>9</sup> The case study method allows researchers to study complexity and special characteristics of certain accounting practices in detail. In the classification of Scapens (1990, 265) this case study would be mainly explanatory by nature. Explanatory case research tries to find reasons for specific accounting practices. Existing theories may have to be modified in order to produce plausible explanations.

Researcher's intervention to the research setting remains relatively small. Research data is collected with interviews, analysis of archives, observations, and other methods if

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<sup>9</sup> How to produce rich accounts with case studies, see e. g. Ahrens & Dent 1998.

needed. Managers as well as other key persons are interviewed. A relatively long-term case method (about a year) would be ideal for collecting comprehensive information to describe and analyze activities, structures, and other elements in an organizational context<sup>10</sup> (Lukka 2005, 379–380; Scapens 1990, 264; Ahrens & Dent 1998, 33).

A feedback process works within an organizational context. The perspective in this research is primarily organizational. On the other hand, as an organization consists of individuals and groups, attention is directed also to them.<sup>11</sup> Organizational feedback channels are considered to be socially constructed, developed by individuals (see e.g. Hines 1988; Berger & Luckmann 1971). In general, studying control systems is like archaeology: different people add different ingredients in different times which require understanding of the past as well (Hopwood 1987).

#### **4.3.2 Research setting**

There has been negotiations going on with one case company, unfortunately they have taken a longer time than expected. The empirical field work should be started soon. The case company in question is a Finnish insurance company that uses the balanced scorecard actively as a strategic management framework. It can be seen as a most-likely scenario in which the chosen case has characteristics most likely to fit to the postulates of the normative balanced scorecard “theory” (Keating 1995, 72: most-likely scenario).

### **4.4 Potential contribution**

The idea of this research is to acknowledge especially the informal domain in feedback channels. This research is likely to provide novel and important insights into the previously unstudied issues concerning feedback in the context of the balanced scorecard.

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<sup>10</sup> See e.g. McKinnon (1988) for reliability and validity issues in case research.

<sup>11</sup> Consequences of feedback on individuals have been studied considerably in psychology. For instance, it has been found that a tendency to obtain, receive, and handle feedback varies between individuals. Also Lockett & Eggleton (1991) focus mainly on individual aspects of feedback in their article.

## **4.5 Schedule**

- Interviews, observation and other data collecting autumn 2007- spring 2008
- Analysis of the data autumn 2007- spring 2008
- The draft for the article ready in September 2008
- The PhD thesis (monograph) ready for review 2009

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