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## Article

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Article

## The Balanced Scorecard: Fashion or Virus?

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**Abstract:** The Balanced Scorecard (BSC) is a one of the most popular and contagious management ideas of our time. In previous research the diffusion and institutionalization of the BSC has been viewed through different theoretical lenses, most notably the management fashion perspective. Recently the virus perspective has been introduced as an alternative theory of how management ideas spread, but so far no study has applied this theory in the context of the BSC. In this paper we show that the fashion and virus perspectives provide complementary insights into the diffusion and institutionalization of the BSC. The fashion perspective is particularly well suited for explaining the infectiousness of the BSC and the ways in which organizations are exposed to the BSC idea. The virus theory can better explain how the BSC idea is implemented as a practice in organizations, and the different trajectories that the BSC idea may take in different contexts. A combination of these two perspectives provides a fuller picture of the diffusion and institutionalization of the BSC.

**Keywords:** Balanced Scorecard; management idea; virus; fashion; diffusion; institutionalization

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### 1. Introduction

#### 1.1. The Balanced Scorecard

The Balanced Scorecard (BSC) recently celebrated its twentieth anniversary as a management idea [1–3]. Since it was introduced in a *Harvard Business Review* article in 1992 [4], Kaplan and

Norton's BSC has been embraced by academics and practitioners alike. A string of widely selling books have been written about the BSC, not only by Kaplan and Norton [5–9] but also by other authors [10–17]. In 1997, the *Harvard Business Review* named the BSC one of the most important management ideas of the last 75 years [18] (p. 12). There is little doubt that BSC is among the most popular and contagious management ideas of our time; a range of studies show that the BSC is widely used in countries around the world [19–26].

In previous research the diffusion and institutionalization of the BSC has been studied using theoretical lenses such as management fashion [27–30], actor-network theory [31,32] and the Scandinavian institutionalist perspective on how ideas travel [33,34]. These theories have provided different insights into the diffusion and institutionalization of the BSC [35]. Researchers drawing on management fashion theory have taken a macro-level view, focusing particularly on the role of fashion-setting actors such as consultants and business media. Several studies have utilized a fashion perspective on the diffusion and institutionalization of the BSC [28–30,36]. For example, Malmi [29] showed the importance of consultants as diffusion agents, while Ax and Bjørnenak [27] focused on how locally based consultants and conference/seminar organizers diffused and bundled the BSC with other ideas and initiatives to create a “BSC package” more appealing to the local adopter market.

In contrast, actor-network theory and Scandinavian institutionalist approaches have focused on the micro-level, e.g., on how the BSC has been interpreted and translated in demand-side organizations [33,34,37]. Recently, the virus perspective has been proposed by Røvik [38,39] as an alternative perspective on how organizations “handle” management concepts and ideas. The virus perspective builds on the aforementioned Scandinavian institutionalist notion of “travelling ideas” [40,41] and focuses on how ideas affect organizations and how organizations handle ideas. However, so far this new theoretical perspective has not been applied in the context of the BSC.

We argue that the BSC is well suited as an empirical case illustrating the fashion and virus perspectives. Previous research has shown that there has been a field of actors diffusing and popularizing the BSC as an innovative management idea [27,30,32,42]. Over time, the BSC has come to symbolize a modern management idea which is very appealing and an “*an institutionalized object that it is very difficult to be against*” [31] (p. 144). Others have called the BSC “seductive” [43] and a “rhetorical machine” [44]. The BSC is associated with notions of “balance”, “translation of strategy into action” and “alignment”; areas of interest and concern for managers. At the same time, the BSC is abstract and vague enough to accommodate different interpretations and understandings [27,45,46], which improves the idea's ability to “flow” [47] in the management community.

Against this backdrop, it is reasonable to argue that the BSC is a prime example of a contagious and infectious management idea. Hence, the diffusion and institutionalization of the BSC could be informed by not only the fashion perspective, but also by the virus perspective [39].

## 1.2. Research Question and Contribution

In this article, we aim to address the following overall research question: Can the fashion and virus perspectives be combined to provide a better understanding of the diffusion and institutionalization of the BSC? In doing this, the paper contributes to the literature about diffusion and institutionalization of the BSC in several ways.

First, our paper shows that the management fashion and virus perspectives are not mutually exclusive but complementary. While the fashion theory is useful for explaining the contagious nature of BSC and the ways in which organizations are exposed to the idea, the virus theory can better explain the post-adoption evolution of the BSC as a practice in organizations. We argue that a combination of these two perspectives provides a fuller picture of the diffusion and institutionalization of the BSC.

Second, previous studies of the diffusion and institutionalization of the BSC have tended to have a supply-side focus [27,28,30,32,42]. Although some studies have looked at how organizations on the demand side have translated the BSC [33,34,37], few studies have looked specifically at the post-adoption evolution of the BSC. While we know from typologies of BSC practice that the concept is used in different ways [20,48–50], we know far less about the mechanisms which shape the trajectory of the BSC as the idea is handled by organizations in the post-adoption phase. Our study, drawing on data from both suppliers and users of the BSC, can shed light on the interaction between suppliers and users of the BSC.

Third, the virus theory is new, and there has only been a handful of empirical applications of the theory in the management literature thus far, e.g., in the context of process management [51] and strategic communication [52]. However, no study has applied the virus theory in the context of the BSC, or, for that matter, other similar management ideas. Therefore, our study could possibly identify areas for future research using the virus perspective.

### *1.3. Structure*

The paper proceeds as follows: In Section 2 we outline the main differences between the fashion and virus perspectives on the diffusion and institutionalization of management concepts and ideas. In Section 3 we provide a comparison of the two theoretical perspectives in order to identify areas of convergence and divergence. Then in Section 4 we describe the methods and data. In Sections 5 and 6 the data are used to illustrate how these two theoretical perspectives explain the diffusion and institutionalization of the BSC. Section 7 discusses the main theoretical implications of the paper. Section 8 concludes the paper by highlighting contributions, discussing shortcomings and areas for future work.

## **2. Fashions and Viruses**

Fashion and virus are metaphors and theoretical perspectives which can be used to cast light on the diffusion and institutionalization of management concepts and ideas. In this section, we outline these two theoretical perspectives, starting with the management fashion theory, by now a well-established theoretical perspective in organization and management research. Then we introduce the virus perspective, which has recently been introduced as an alternative view of these processes. We compare and contrast the assumptions and mechanisms underlying these two theories, and show how they are not necessarily mutually exclusive, but offer complementary insights.

### *2.1. The Management Fashion Perspective*

The management fashion perspective has over the course of the last two decades generated much interest in academic research [53–57]. Building on the seminal work of Abrahamson [58–61] management fashion researchers aim to explain why some management concepts and ideas diffuse

widely and rapidly, while others do not attract any significant attention and instead die off quickly. Jung and Kieser [62] (p. 329) define management fashions as “*management concepts that relatively speedily gain large shares in the public management discourse.*” In other words, not all ideas become popular and “fashionable”; fashions constitute a subset of total supply of concepts and ideas available in the management knowledge market [63] (p. 4).

The life-cycle of management fashions is usually portrayed using an inverted U-curve [59,61]. Although some ideas enjoy a rapid and dramatic rise in popularity (fashion wave), they are seen as fleeting and temporary phenomena, which after a period will go out of fashion. Hence, the management fashion perspective usually sees fashionable ideas as having little lasting impact in the business community.

### 2.1.1. The Supply of Management Fashions

Management fashion researchers place emphasis on the role that the supply side plays in the diffusion and institutionalization of concepts and ideas. In his seminal article, Abrahamson highlighted the role of the “fashion-setting community” [59] in launching and popularizing fashions. A number of management fashion researchers have studied the constellation of actors (e.g., consultants, gurus, and business media) involved in the management fashion arena around management ideas [30,62,64–67]. Supply-side actors function as “intermediaries” [68] and “carriers” [69] of fashionable ideas; disseminating and promoting new ideas via a number of different diffusion channels, such as conferences/seminars, business media, educational programs, and the Internet. In carrying out such dissemination activities, supply-side actors perform “institutional work” which over time may institutionalize fashionable concepts and ideas, making them a more permanent part of practice, and less likely to go out of fashion [70].

### 2.1.2. The Demand for Management Fashions

The demand side of management fashion consists of organizations and managers [71,72]. In management fashion theory, it is argued that managers may adopt new concepts and ideas not only as a response to real performance-related problems, but also as a result of social and institutional pressures [58,73]. For example, organizations and managers may become exposed to ideas via management fashion-setters [74,75] and decide to adopt fashionable ideas to “keep up with the Joneses.”

Other researchers have looked more closely at patterns in the adoption of management ideas, moving beyond the diffusion focus of the fashion perspective. For example, Westphal *et al.* [76] looked at adoption patterns of management innovations, and found that early adopters would customize the innovation to obtain efficiency-related gains, while late adopters would adopt a more standard version mainly to obtain legitimacy. In other words, the later adopters would behave like fashion followers, seeking primarily to be seen as “modern” and “rational.” Staw and Epstein [77] found that although the use of popular techniques did not lead to higher economic performance at the firm level, managers associated with fashionable techniques were perceived to be better managers.

Another issue in management fashion theory concerns the role of managers in relation to management fashions. In early contributions [59,64] managers were portrayed as rather passive recipients of management fashions. However, over time, managers have been given more agency in terms of their interpretation and application of fashions [78]. In recent contributions researchers have studied how managers “co-produce” [75,79], “consume” [80] or “co-consume” management concept and ideas [81].

Among management fashion researchers it is increasingly recognized that fashions are not interpreted and applied uniformly, but have “interpretive space” [55,78,82] leading to varying application and use among different groups of adopters and communities.

## 2.2. The Virus Perspective

Over the course of the last 15–20 years several researchers have advanced the notion of using the virus metaphor to study the spread of management concepts and ideas [38,67,83–85]. Kjær and Frankel [83] note that several classic contributions within organization and management theory [86,87] discussed the notion of a virus. In the words of Kjær and Frankel [83] (p. 3), “the virus metaphor is by no means new in debates on diffusion and isomorphism (...) where the metaphor has been used to describe diffusion processes as epidemics, *i.e.*, how the spread of ideas, models, or technologies can be seen as a question of ‘contagion’.”

However, these early contributions were fragmented, embryonic and not thoroughly elaborated in relation to management concepts and ideas. In 2011, Røvik provided a conceptual elaboration of the virus perspective [39], where it is presented as an alternative theory of how management concepts and ideas spread. Although the virus theory is inspired by the Scandinavian institutionalist tradition of “travelling ideas” [40,41,88], it differs in certain ways from earlier translation models. For example, Scandinavian institutionalists focus on “editing rules” [41,89,90] used by organizations when implementing ideas. In the Scandinavian institutionalist tradition there is also a stronger focus on actors as translators and the importance of “translation competence” for a successful outcome see [91]. As Røvik [38] (p. 338) points out, the translation perspective focuses on what organizations “do” to ideas as they are transferred and implemented. In contrast, the virus perspective focuses on what ideas “do” to organizations in the process of being adopted and implemented.

The virus perspective is, as formulated by Røvik, a relatively sharp departure from the management fashion perspective. The virus perspective focuses less on the suppliers of ideas and their role in diffusion and institutionalization processes; instead, more focus is placed on how the idea (“virus”) affects organizations and how organizations handle the idea after adoption.

### 2.2.1. The Infection Process

According to the virus theory, popular management ideas spread in a viral manner, which means that in some cases they may reach pandemic proportions (*cf.* infectious diseases like smallpox). In Røvik’s view, organizations may be infected with the virus in a multitude of ways. Røvik argues that infection can happen both directly and indirectly as management ideas “travel” between individuals and organizations. Direct infection happens when there is contact between the virus and a non-infected organization, whereas indirect infection takes place when the organization are infected with the virus via intermediaries (e.g., consulting firms, business school professors, *etc.*).

### 2.2.2. Virus Characteristics and Idea-Handling Mechanisms

Røvik argues that there are seven characteristics of a virus which are useful for explaining how organizations handle management ideas (see Table 1). Each of these characteristics are associated with

different types of idea-handling mechanisms. The first characteristic of a virus is *infectiousness*, which is the stage when organizations are exposed to the virus and make the formal decision of whether or not to adopt the management idea. Organizations may be both active and passive in these processes. For example, they may actively seek out the virus by interacting with carriers of the virus. The second characteristic is *immunity*; organizations vary in their ability to resist viruses. For example, organizations that have had negative experiences with similar ideas in the past might have acquired immunity and will be more likely to reject the virus.

**Table 1.** Virus characteristics and idea-handling mechanisms (adapted from: [39] (p. 646)).

Virus Characteristic	Organizational Idea-Handling Mechanism
Infectiousness: Exposure to the virus	Adoption: The formal decision to adopt an idea.
Immunity: The ability to resist the virus	Non-adoption: The decision not to adopt an idea.
	Isolation: The idea becomes marginalized and confined to a specific part of the organization, and is largely decoupled from actual daily activities.
	Expiry: The process where an idea over time loses steam and gradually disappears from the organization.
	Rejection: The formal decision to stop using an idea.
Replication: The continuous reproduction of the virus	Entrenchment: The anchoring and embedding of an idea in organizational structures and processes.
Incubation: Time lapse from exposure and infection to implementation	Maturation: The idea slowly gains traction in the organization and becomes transformed into practice.
Mutation: The virus transforms and changes in the host organization	Translation: The transformation of an idea when it is interpreted and contextualized.
Dormancy: The virus is stowed away and marginalized for an extended period of time	Inactivation: An organization's activities related to the idea are greatly reduced or halted altogether.
	Reactivation: A dormant idea is awakened, leading to increased organizational activities related to the idea.

*Replication* refers to the process whereby the idea is continually reproduced and reinforced in the organization, which over time may lead to institutionalization. *Incubation* refers to the time lapse between the time when the organization is exposed and infected with the virus and when it is implemented in the organization. In some cases, the incubation periods can be long, perhaps even spanning several years.

*Mutation* refers to the situation where the virus transforms and changes in the host organization. For example, an organization may blend the virus with other management concepts, or relabel the concept to make it more compatible with the local language and culture. Finally, a virus may lie *dormant* for extended periods of time, meaning that it has become stowed away and marginalized. An idea may be inactivated, and lie dormant for a period of time, but can possibly be reactivated at some time in the future.

### 3. A Comparison of the Two Perspectives

As was shown in the previous section, the two perspectives share similar aims, e.g., in terms of explaining the spread of management ideas. However, the two perspectives differ on a number of

different dimensions (see Table 2), e.g., in terms of underlying assumptions and mechanisms. In the following, we will compare and contrast these two perspectives, with the goal of identifying sources of convergence and divergence.

**Table 2.** Comparison of the fashion and the virus perspective (source: own)

	<b>The Fashion Perspective</b>	<b>The Virus Perspective</b>
Metaphor	Fashion	Virus
Theoretical model	Diffusion	“Translation” (implementation)
The supply side	Fashion-setters	Intermediaries
The demand side	From passive to consumption	The active host
Adoption	Pre-adoption	Post-adoption
Time dimension	From transience to sedimentation and institutionalization	Multitude of possible trajectories
Spatial dimension	Macro-level (organizational field)	Micro-level (intra-organizational)

### 3.1. Metaphor and Theoretical Model

As pointed out at the outset, two perspectives use two different metaphors of the spreading process, which to a large extent shapes the focus and assumptions of the theories. Whereas the fashion theory employs the diffusion model [92], the virus theory has, in our view, more in common with the translation model advanced by the sociology of translation [93] and employed in the “travelling ideas” research tradition [40].

Abrahamson’s fashion theory draws on insights from neo-institutional theory [94,95] and innovation diffusion theory [92]. Abrahamson’s perspective has been criticized for its underlying assumptions regarding the nature of what happens to the things that are diffused. As pointed out by Fincham and Roslender [96] (p. 787) Abrahamson’s approach has been criticized by several researchers [55,64] for being “overly deterministic” since it “treats management ideas as if they were determinate ‘objects’ passing between groups of adopters.” In other words, this means that Abrahamson’s work only to a very limited extent recognizes that a fashionable idea may be given the same label (e.g., BSC) but take on different forms and contain different things when the idea travels across time and space.

Scandinavian institutional theorists [40,41,88] argue that the notion of diffusion implies that ideas can be transferred into a new context “exactly as they are.” Scandinavian institutionalists argue that this conception is unrealistic; instead, they propose that concepts are “translated” by local actors, who are working within a particular social and institutional context.

Sturdy [71] (p. 172) has pointed out that some of the critique of the diffusion model is unwarranted because “...contrary to the critique, classic studies of diffusion do in fact incorporate the inevitable transformation or ‘reinvention’ of innovations.” Hence, we argue that the differences between fashion and virus theorists are not as large as they seem. The fashion theory’s diffusion model does allow for some translation as ideas diffuse, while translation theorists admit that certain core elements of ideas stay the same as they are translated in different contexts. The last point is illustrated by the notion of a “boundary object” [97]. Management ideas may be viewed as boundary objects since they tend to exhibit certain common characteristics even as they are translated and mobilized by different actors operating in different social contexts [31,98].



### 3.2. Supply Side

As noted earlier, the management fashion theory focuses on the role of the supply side in the diffusion and institutionalization of concepts and ideas. The supply side is seen as the active producer of fashions, actively launching and propagating new concepts and ideas. Fashion theory focuses on the constellation of supply-side actors shaping the diffusion and institutionalization of new ideas. In particular, supply-side actors contribute to the field-level institutionalization of fashions [70] and the application of fashionable ideas in user organizations on the demand side [99].

In the virus theory there is less focus on the role of the supply side; at least it can be argued that the role of suppliers is not made very explicit. Røvik mainly focuses on what is going on *after* the idea has entered the organization. It is not clear what role extra-organizational supply-side actors play in virus processes, apart from being carriers of viruses. However, based on readings of Røvik's previous books [38,85] where embryonic versions of the virus theory were developed, suppliers do play a role as carriers of viruses, and organizations may indirectly be infected as a result of interaction with such carriers.

### 3.3. Demand Side

The role of the demand side is quite different in the two theories. In management fashion theory the conventional view was that managers were relatively passive [59,64,100], but over time this has shifted to viewing managers as more active consumers of fashionable ideas [75,78,80,101]. In the virus theory, managers are viewed as "active hosts" of ideas, actively handling ideas in different ways and sometimes heavily involved in the co-production and co-consumption of ideas. In other words, the underlying assumption seems to be that managers can manage ("handle") a virus. However, as discussed in Section 2.2, the virus perspective also focuses on what a virus does to an organization, suggesting that a virus has a life of its own.

Critics of the fashion approach such as Røvik point out that management fashion theorists tend to see managers as fashion slaves or "marionettes" [64,102]. However, we argue that this criticism is mainly directed at early formulations of the fashion theory, e.g., how it was formulated by Abrahamson and Kieser in the 1990s [58,59,64]. In later contributions, managers are given more agency to interpret and apply concepts and ideas in different ways [78]. They are not just passive recipients of fashions, but are to a larger extent "co-producers" [75,79], "consumers" [80] or "co-consumers" [81]. When looking at how management fashion theory is described in a recent paper by Abrahamson [103], the most central figure in the management fashion school, it is apparent that the fashion school now recognizes that the demand side plays a more active role than before. Therefore, it can be argued that Røvik's criticism of management fashion is partly unwarranted since they also focus to a certain extent on the demand side. However, Røvik is, in our view, right in pointing out the lack of a well-developed theoretical conceptualization of organizations' handling of ideas.

Hence, the virus theory makes a clear contribution by providing an explicit focus on the demand side of management ideas. After all, the virus theory's aim is to explain how organizations handle ideas. As was shown in section 2, the virus perspective recognizes that there are a large number of idea-handling mechanisms, which means that recipients may handle a virus in different ways.

### 3.4. Adoption

The fashion and virus theories differ in terms of their view of the adoption process. The fashion perspective focuses primarily on the (pre)adoption phase, whereas the virus theory focuses mainly on the post-adoption phase.

The fashion theory focuses primarily on the phases leading up to the adoption decision. The pre-adoption phase is where organizations and managers encounter and are exposed to new ideas as a result of encounters and interaction with fashion-setting actors [74,101], whereas the adoption phase encompasses the decision-making process where social and institutional motives play a role [58,59,71,72,104]. In contrast, the virus perspective focuses on the post-adoption phase, e.g., what happens after infection. Røvik argues that fashion theorists tend to view adoption as an “either-or” decision, and assume that organizations adopt and implement ideas uniformly. In other words, Røvik argues that fashion theorists treat adoption as a dichotomous variable. Fashion theorists, on the other hand, could potentially criticize the virus theory for not being very explicit about how organizations are exposed to viruses and the roles of different types of supply side actors (the “carriers”) in these processes.

### 3.5. Time Dimension

The two theories also differ when it comes to the time dimension, *i.e.*, what happens to the ideas over time. The management fashion theory has traditionally assumed that fashionable ideas are transient and fleeting phenomena. However, over time, this view has shifted. Recent research within the management fashion camp has shown that there are often traces, residues and sediments of management concepts in organizations even after the concept is officially discarded [105–107]. Schneiberg [108] describes this as “flotsam and jetsam”. Instead of just being temporary phenomena, some management fashion researchers argue that fashionable concepts may become (at least partly) institutionalized [70] and “enduring” fashions [109–111]. As noted by Abrahamson *et al.* [112], theories about fashions and institutions are useful for explaining the transience or persistence of management ideas.

According to the virus theory, it is more explicitly stated that ideas may have long-lasting effects on organizations. Viruses may have a multitude of possible trajectories in organizations. For example, there is often an incubation time from when an organization is infected and when the idea manifests itself in terms of symptoms (*i.e.*, is implemented). In some cases, an idea may be continually reproduced in an organization, leading to entrenchment and institutionalization. Alternatively, the virus may be deactivated and lay dormant, and perhaps become reactivated at a later stage. In some cases, the virus may be rejected and completely discarded.

Virus theorists such as Røvik criticize management fashion theorists for assuming that fashions are transitory and fleeting. However, as discussed in section 3.4, this criticism does not fully take into account that management fashion theory has evolved considerably since its early formulations in the 1990s and early 2000s, and that in later contributions e.g., [70,107] the assumption of transience has been relaxed to allow for possible institutionalization.

### 3.6. Spatial Dimension

The two theories differ in their treatment of the spatial dimension. In management fashion theory, the focus is on the idea's inter-organizational trajectory, *i.e.*, how ideas become popular and diffused in populations of organizations, either at the international or national level. In contrast, the virus perspective focuses on the intra-organizational trajectory of ideas, *i.e.*, understanding what happens after an idea has been adopted by a specific organization.

Røvik's virus theory criticizes the fashion theory for not saying much about the micro-level implementation of fashions. Røvik argues that since fashion perspective remains relatively silent on what happens to fashionable ideas after they are adopted, the theory provides little insight into the organization-specific implementations of ideas.

However, from a fashion perspective, it may be argued that the virus theory is too focused on the intra-organizational trajectories of ideas. At least in its initial formulations, the virus theory has not been very explicit when it comes to explaining how viruses affect populations of organizations, and how researchers could use insights from virus theory in studies of the diffusion of ideas at the inter-organizational level.

## 4. Methods and Data

### 4.1. Research Design

This paper draws on data collected as part of a PhD research project [113] which used management fashion theory as the main theoretical perspective. The research undertaken in this research project was interpretive and qualitative in nature. The aim of the research was to obtain an understanding of how the BSC idea had been taken up, interpreted and "translated" by actors on the supply and demand sides in each of the three Scandinavian countries ("management fashion markets").

### 4.2. Data Sources

This paper draws primarily on interview data. A total of 61 semi-structured interviews with BSC consultants and users were conducted between September 2004 and June 2005. There were 22 BSC consultants or experts, while the remaining 39 were users of the BSC. It should be noted that 2004–2005 marked the height of popularity of the BSC in Scandinavia [30,113], *i.e.*, a time when the BSC could be considered a highly infectious idea. Therefore, these data should be well suited to illustrate the fashion and virus perspectives.

The informants were typically responsible for the BSC project in their respective organizations. Most of the informants were from the upper echelons of their organizations (e.g., managers or BSC project managers). The informants were recruited in different ways. Some were contacted directly because they were known users of the BSC, whereas others were recruited via a "snowball procedure" [114].

An interview guide was sent to the interviewees a few days ahead of the interview. The interview guide covered three main themes: (1) the processes leading up to adoption; (2) the processes of interpreting, making sense and adapting the BSC; and (3) experiences and perceptions of benefits and

problems related to the BSC. Typically, the interviews lasted between 30 and 90 min, and were recorded on a digital recording device, and transcribed in full by the lead author shortly after the interview.

The interview data were supplemented with other types of data, e.g., documents provided by the informants, examination of websites and Google searches. In addition, available secondary data such as BSC books, articles and case descriptions were used to obtain a fuller picture of the BSC's local emergence and evolution. The various supplementary data were gathered over a time period stretching from 2004 to 2011.

#### 4.3. Data Analysis

The interviews resulted in several hundred pages of interview transcripts. The transcripts were coded manually by hand, but matrices and displays were used in the data reduction process [115]. The data were analyzed using a theme-centered approach, which means that themes were the focus of the analysis [116]. We focused on specific themes and compared what had been learned from all of the informants about the particular themes. A strength of this approach is that it is possible to identify themes common to several interviews, which could indicate more general patterns.

In the next section, we show how the fashion and virus theories cast light on the diffusion and institutionalization of the BSC. We will show that multi-theoretical analysis provides a fuller picture of these processes.

### 5. The BSC as a Fashion

Viewing the BSC through the management fashion lens means taking mostly a *macro-level perspective* on diffusion and institutionalization processes. Management fashion theorists tend to think of diffusion and institutionalization of the BSC as happening in a market for management ideas, consisting of a supply side and demand side.

#### 5.1. Emergence

The management fashion perspective highlights the importance of pioneering and entrepreneurial actors in launching new management concepts and ideas. In the case of the BSC, the international originators are Kaplan and Norton [4]; however, the local emergence and take-up of the BSC varies across institutional contexts, to a large degree due to the (non-)activity of local institutional actors. In Scandinavia, the BSC emerged at different times in the three countries, with Sweden being the early mover [30]. In addition, there were different types of pioneering actors involved in each of the three countries (Table 3). For instance, in Norway a professional organization played an important role, while in Denmark one particular consulting firm played a pivotal role in spearheading the introduction of the BSC idea in the local market.

**Table 3.** The local emergence and pioneering actors (source: [30] (p. 125)).

	<b>Local Emergence</b>	<b>Pioneering Actors</b>
Sweden	1994	Conference/seminar organizers, consulting firms
Norway	1995–1996	Consulting firms, professional organization
Denmark	1997–1998	Consulting firm

## 5.2. The Supply Side

Many studies have pointed out the active role played by supply-side actors in diffusing and popularizing the BSC in different countries around the world [27,29,32]. Our study illustrated the role played by the supply side in creating the BSC fashion wave around in Scandinavia. We documented an active and diverse group of actors in each of the three countries [30]. However, the relative importance of the actors varied (Table 4). For example, consultants were important across all three countries. For other actor types such as business schools and business media, the importance varied from low to high.

**Table 4.** The relative importance of the various actors 1992–2011 (source: [30] (p. 130)).

	Sweden	Norway	Denmark
Consulting firms	High	High	High
Software firms	Medium-high	High	Medium-high
Professional organizations	Medium	High	Medium
Conference/seminar organizers	High	High	Medium
Business media	High	Low	High
Business schools	High	Low	Medium
User organizations	High	Medium	Medium-Low
Peripheral actors	Low	Low	Low

### 5.2.1. Adoption Process

We asked the consultants about how and why they decided to adopt the BSC idea. They explained that the reason they adopted the BSC ideas and incorporated the concept as part of their consulting repertoire was that the concept addressed key issues related to performance measurement that were receiving much attention in the business community in Scandinavia in the 1990s [113,117]. Of particular importance was the need to performance across a broader and more “balanced” set of indicators than just financials. Many of the consultants recognized that a management consultancy had to offer a concept related to this in order to stay competitive. Some consultants explained that they had been working with ideas similar to the BSC prior to adoption, typically some sort of multi-dimensional measurement system. When the BSC concept came along it provided a label that could be used to sell these ideas to potential clients in the market. In some cases it was mostly the label “BSC” that was adopted.

Hence, it can be argued that the adoption process was both supply-driven, as consultants searched for ways to create a more attractive and competitive repertoire of concepts and ideas to offer to clients, but also demand-driven in the sense that they took into account what organizations and managers in their local markets were asking for at the time.

### 5.2.2. Interpretation and Use

In the interviews, the Scandinavian consultants highlighted that the BSC is an idea which has considerable room for interpretation: “Balanced Scorecard is a very, very widely defined concept. You can fit a great deal into it.” Similarly, another consultant pointed out that “The concept gives a lot of room for interpretation. You can ask what the concept really is.”

The interview data also showed that the consultants approached the BSC concept in different ways. Although most tended to interpret it as a “strategic management tool”, the consultants differed in how faithful they were to Kaplan and Norton’s BSC idea. As a whole, the consultants were relatively evenly divided between those who viewed themselves as followers of Kaplan and Norton’s idea and those who took a more pragmatic approach, leaning more on their own experiences and specialties. As a result of these differences in the approaches, some of these more “pragmatic” consultants downplayed the BSC as a stand-alone solution. In some cases, they had made their own version of the concept or relabeled the BSC. In a few cases, the consultants had integrated the concept with other ideas or models in broader “governance models”. As a whole, it was common for the consultants to tailor the BSC idea so that it fit their professional background and specializations [35].

### 5.3. The Demand Side

In this section we focus on how users came in contact with the BSC, what their motives for adoption were, and how they have interpreted and used the BSC.

#### 5.3.1. Contact Points with the BSC

Managers came in contact with the BSC via different sources and channels [74] (p. 255). The most important contact points were the conference/seminar scene, management consultants, and contact with other organizations. In contrast, business media and, in particular, educational programs were of relatively little importance. Overall, the data show that managers interacted quite extensively with suppliers of the BSC fashion.

#### 5.3.2. Adoption Motives and Rationales

The interviews with the Scandinavian adopters of the BSC showed that both economic and social factors have influenced the organizations’ decisions to adopt the BSC [118]. In addition, the motives and rationales appeared to be mixed and intertwined, meaning that different motives worked in interplay. It should be noted that few informants admitted that they imitated others or were influenced by fashion-setting actors; instead, they tended to provide relatively rational accounts of the adoption-making process. However, the fact that many informants had been in contact with consultants, attended conferences, and participated in user networks *cf.* (Section 5.3.1) suggests that imitative and fashion aspects could be somewhat understated. After all, managers tend to want to be seen as leaders rather than followers or imitators.

#### 5.3.3. Interpretation and Use

The interviews showed that organizations interpret and approach the BSC concept in various ways. The most common interpretation among demand-side organizations was that of the BSC as a “performance measurement tool” (shared by almost two-thirds of the organizations). Quite frequently the organizations were “pragmatic” in their approach to the concept (about 40%), meaning that they use the parts of the concept they find to be useful and relevant for them, and lean mostly on their own experiences and competencies. This echoes findings by researchers that have highlighted the ways in

which organizations apply concepts according to their own interests and circumstances [78]. Researchers have also pointed out how organizations and managers often apply concepts creatively in order to fit their needs [119,120].

Many organizations expressed trying to be faithful to Kaplan and Norton’s BSC idea (about 60%). Even among this group, few have read the original Kaplan and Norton BSC literature, which is likely to mean that organizations are likely to make certain changes, knowingly or unknowingly. Users may be more inclined to interpret the concept creatively, in ways that diverge from the normative BSC literature. Organizations may take into account both indirect influences such as what consultants are telling them, what they have learned in seminars, and their own needs and experiences.

Overall, the data indicate that demand-side organizations are not passive recipients of the BSC fashion. Instead, a considerable number of them are actively consuming the BSC idea and drawing pragmatically from it.

5.4. Institutionalization of the BSC Fashion

In this section, we focus on the life-cycle of the BSC idea, the BSC’s institutional aspects and the enduring nature of the BSC idea.

5.4.1. Life Cycle

BSC concept has exhibited many of the typical aspects of a fashion, it seems to have lasted longer than what is typical for most popular concepts and ideas. The life-cycle is stretched out compared to many other short-lived fads and fashion. Although the BSC “hype” is not as strong as it was during its heyday around the turn of the millennium, it is in a stage of maturity and has not yet reached the downturn phase. This suggests that the BSC has become institutionalized at least to a certain degree. The quotes in Table 5 show that informants at the time of the interviews (2004/2005) were relatively optimistic with respect to the longevity and popularity of the BSC.

**Table 5.** The life cycle of the BSC.

	<b>Illustrative Quotes</b>
Longevity	<p>So I think that as a term it is going to survive, it is like, there are several of these business concepts, they come and go, once it was TQM, then BPR, and so on. It’s also one of the fads that came, but I think it has a longer duration.</p> <p>I think the concept will continue to exist, but mainly because Kaplan and Norton are keeping it alive. They stick with it.</p>
Popularity	<p>I think the demand for the concept is increasing. We experience that both in seminars and in terms of the requests we receive. When we are out in meetings, people approach us and ask about this.</p> <p>There is definitely a fashion aspect. The organizations that contact us don’t think of this by themselves, they do it because they know about other organizations that do it, so it arouses their curiosity. On the other hand, the BSC concept dates back over ten years, and organizations are still doing this, which suggest that it is more than a fad. The elements of Balanced Scorecard will most likely exist for a long time, but perhaps under a different label.</p>

5.4.2. Institutional Aspects of the BSC

Our data shows that the BSC over time has taken on institutional aspects. A diverse group of fashion-setting actors which has performed institutional work in relation to the BSC which has helped entrench and embed the concept as a standard practice in Scandinavia [30,113]. The institutional activities and work of these actors have helped “objectify” the concept, by turning the abstract BSC concept into a more concrete and hands-on concept *cf.* [32,67]. The supply side has produced various complementary products and services, such as BSC books with examples and case illustrations, software packages, videos, user groups, training materials, and certifications [113].

There are several theoretical contributions which can be used to make sense of the field-level institutionalization of the BSC; *i.e.*, the process where the BSC takes on institutional aspects. For example, Nielsen *et al.* [121] utilize the notion of “theorization” to explain how IT practices are legitimized within a field. In the context of BSC, theorization refers to how fashion-setters make the BSC idea easy to understand and contextualize for potential users. An alternative take on these field-level processes is offered by the notion of “institutional work” [70]. In the context of the BSC idea, we can say that fashion-setting actors have performed *political work* by influencing the public sector to adopt and implement the BSC idea, and by authoring and publishing educational materials aimed at public sector adoption and implementation of the BSC. They have also arranged a number of conferences and seminars and given out best practice awards. Supply-side actors have also carried out *cultural work* by publishing and BSC-related books and educational materials, constructing user groups and networks, and by adapting the concept to fit the local institutional context. Finally, suppliers have carried out *technical work* by explaining how the BSC is linked and fits in with other management practices and educating other actors on how to interpret and apply the BSC idea (Table 6).

**Table 6.** Examples of institutional work carried out by supply-side actors (Source: [113] (p. 210)).

	<b>Institutional Emergence</b>	<b>Institutional Maintenance</b>
<i>Political work</i>	<ul style="list-style-type: none"> <li>- Influencing the public sector to adopt and implement the BSC idea</li> <li>- Authoring and publishing educational materials aimed at public sector adoption and implementation of the BSC</li> </ul>	<ul style="list-style-type: none"> <li>- Arranging public sector conferences and seminars about BSC</li> <li>- Best practice awards in the public sector</li> </ul>
<i>Cultural work</i>	<ul style="list-style-type: none"> <li>- Publishing BSC books (both local books and translations of Kaplan and Norton’s books) and educational materials</li> <li>- Constructing BSC user groups and networks</li> </ul>	<ul style="list-style-type: none"> <li>- New editions of BSC books</li> <li>- Making certain adaptations to the concept to make it fit better with the local market preferences</li> <li>- Maintaining user groups and networks</li> </ul>
<i>Technical work</i>	<ul style="list-style-type: none"> <li>- Bridging old management practices and the BSC</li> <li>- explaining how the BSC can be a link to the “new economy”</li> <li>- explaining how the BSC can be adapted to the public sector</li> </ul>	<ul style="list-style-type: none"> <li>- Educating others on how to use the BSC (seminars and conferences, lectures, and written materials)</li> </ul>



This theorization of the BSC, and in addition, the various types of institutional work in relation to the BSC, has also impacted the institutional aspects of the idea on the demand side by, for example, making the BSC part of organizational routines, the cognitive representations and socialization of managers and other organizational members. In the interviews, most of the users viewed the BSC favorably and as a natural way of running a modern organization [122], a clear sign that the BSC idea has become institutionalized and taken for granted.

#### 5.4.3. The BSC as an “Enduring Fashion”

The institutional aspects of the BSC discussed in the previous sections mean that the BSC has staying power and has become a “sticky” *cf.* [123] practice. Both discourse and survey data show that the interest in and use of the BSC remains relatively high in the three Scandinavian countries [113]. There has been, and still is, an active arena of actors supporting and maintaining the institutional aspects of the concept [30]. For example, new BSC books have been and will be published in Denmark and Norway in 2013 and 2015, respectively [124,125].

Based on what several informants expressed in the interviews, it appears that the concept has become standard consulting practice, which is a sign of institutionalization. In addition, among user organizations most informants expressed satisfaction and foresaw future use of the concept [122]. In other words, it appears that the concept has become a taken-for-granted way of running an organization and has become part of the cognitive representations and behavioral patterns of the practice domain. Although organizations admitted many implementation difficulties [126], most perceived that the benefits from using the concept outweighed the costs, and planned on continuing their work with the BSC [122]. The empirical data show that the impact of the concept has been fairly high in all three countries, both in terms of diffusion rates and levels of institutionalization [113]. Overall, the concept has had friendly reception and encountered little resistance (e.g., actors criticizing and undermining the concept) in Scandinavia. This “friendly reception” stands in contrast to what has been observed in for instance France where the BSC has not caught on [127].

#### 5.5. Summary of the Fashion Perspective on the BSC

The fashion perspective provides a mostly macro-view on how BSC has been diffused and popularized. In other words, the focus is on the inter-organizational level and how a “BSC field” has emerged and evolved over time. The analysis shows that although the epicenter of the BSC idea was Harvard Business School, the local country-specific emergence of the BSC fashion is shaped by the presence of fashion-setting actors. Variation in the establishment and configuration of the local fashion-setting arenas has shaped the local evolution and take-up of the BSC.

Suppliers such as consultants and conference organizers have been central to driving the diffusion of the BSC. The data also show that consultants have utilized the interpretive space of the BSC fashion, tailoring their organization-specific version of the concept to fit their professional backgrounds and experiences. The analysis of the demand side shows that the adoptions motives and rationales are mixed and intertwined; often economic and social motives work in interplay. Users also interpret and use the BSC fashion in various ways and not uniformly. They tend to talk about their consumption of the BSC

as an active process. The discrepancy between how suppliers and users interpret and use the BSC also indicates that the demand-side users are more than passive receptacles.

Finally, the analysis suggests that the BSC has become at least partly institutionalized. At the field level, the BSC has been anchored as “standard practice”. There is a diverse set of supply-side actors continuously carrying out institutional work which breathes new life into the BSC concept. This has given the BSC staying power and made it a more sticky practice—entrenched and immune to deinstitutionalization efforts by actors promoting competing and/or opposing ideas.

**6. The BSC as a Virus**

Viewing the diffusion and institutionalization of the BSC from the vantage point of the virus theory means the focus is mostly on the *micro-level*. As noted previously, the virus theory focuses particularly on how ideas affect organizations, and how organizations handle the ideas in the post-adoption phase.

*6.1. Carriers of the BSC Virus*

The virus theory as formulated by Røvik [39] is not very explicit on the role of supply-side actors in the diffusion and institutionalization of ideas. As we noted in Section 3, the theory focuses on the intra-organizational level and what happens after organizations are exposed to viruses.

*6.2. Infectiousness of the BSC*

The infectiousness of the BSC refers to the formal decision to *adopt* the BSC idea. The data indicate the informants interacted with several types of carriers of the BSC virus. The “BSC virus” was transmitted at meeting places such as conferences and seminars. While some organizations remained passive, others actively sought out the BSC virus. In some cases, consultants knocked on doors or utilized existing long-standing client relationships to introduce the BSC in the client organization; in these cases the suppliers were clearly the active part. In one particular case, the BSC virus was transmitted from consultants to managers, via one of Kaplan and Norton’s BSC books. The first quote in Table 7 illustrates how powerful and contagious the BSC was at the time of adoption.

**Table 7.** Infectiousness of the BSC.

Handling Mechanism	Illustrative Quotes
Adoption	<p>Our corporate auditors gave us the book, and we had the first talk about Balanced Scorecard with them. (...) This started with an idea from Kaplan and Norton’s books. Our CEO brought the book with him to his cabin and started reading. On page 8 you see the figure with the four dimensions, you need products, processes and an organization to reach a financial result. He stopped there and said “I want this.” It is possible he went on, but I don’t think he read much more. If you grasp this, then it is going to be okay. We have used that page a lot ever since. If you understand the idea behind these four dimensions, then you don’t really need anything else.</p> <p>Some of us went to a conference in Stockholm in 1994 or 1995 (...) at this conference we met somebody, don’t remember who though, who spoke for 15 min or so about the Balanced Scorecard. I had never heard of it before, but it was a wake-up call for me (...) that was our first encounter with the Balanced Scorecard, and caused us to go down this road.</p>

In other cases, managers had a far more active role. In one case, the Norwegian informant explained that he had travelled all the way to Sweden to attend a conference where the BSC was discussed. After having been exposed to and infected with the BSC virus, he brought the virus back with him to his organization.

### 6.3. Immunity against the BSC

The first handling mechanism is *non-adoption*. As all the 39 informants were recruited because they had adopted the BSC, our material could not shed light on this mechanism. However, the other three handling mechanisms were frequently seen in the data materials (Table 8), which suggests that among BSC adopters there was at least some degree of immunity.

**Table 8.** Immunity against the BSC.

Handling Mechanism	Illustrative Quotes
<b>Non-Adoption</b>	<b>n/a</b>
	Since we started one year ago, only one person has asked how the project is going. Only one of the top managers. People don't feel that they need this in their daily work.
Isolation	Some members of the organization thought this was very academic and theoretically difficult to understand. They didn't understand that the system we used to have just wasn't good enough. They felt that we intervened in their daily activities, and that we in the accounting department implemented this for our own sake and not to help them.
Expiry	We have worked together with two other organizations. But both of them failed because they did not internalize it well enough. It was all technique and no content. They relied too much on consultants which they hoped would solve it without themselves doing any work. During the last 1.5 years we have moved towards normal or traditional measurements. More and more financial indicators. So it is almost like the traditional systems now.
Rejection	Some in our organization wrote an article for the first Balanced Scorecard book which was released in 2000. They had been looking into this. Even though we were interested in this at the time, we did not implement it. In fact, we are opposing the Balanced Scorecard as a primary leadership tool. The first version of Balanced Scorecard died and was buried. (...) The attempt we made in the late 1990s created a lot of work for a lot of people which did not create much in terms of results.

The second handling mechanism, *isolation*, was seen at several of the adopting organizations. Several informants lamented the lack of interest shown by parts of the organizations, in particular lack of support and interest from top management. In other cases, there was a lack of understanding of the BSC. Some mentioned that it was difficult to understand the BSC since it was perceived as theoretical and abstract.

The third mechanism, *expiry*, was also mentioned by some users who had started the BSC implementation process, but where the "wheels had come off the wagon." Informants gave different explanations for why the BSC had expired. In some cases it was a lack of internalization of the BSC. In

other cases, the BSC was too dependent on external consultants to keep the BSC project alive. As a consequence, the project lost steam and fell apart when the consultants left the organization. One organization had slowly moved away from the BSC and had almost reverted to pre-BSC practices.

Finally, the fourth handling-mechanisms, *rejection*, was seen in organizations which had adopted but not fully implemented the BSC. In some organizations, there were groups and individuals opposing the BSC. In one case, the BSC project had died and been buried because the perceived costs outweighed the benefits.

#### 6.4. Replication of the BSC

Replication refers to entrenchment and institutionalization of the BSC so that it becomes less likely to be inactivated and rejected. Informants frequently mentioned that implementation of the BSC consumes a lot of time and resources; often these resources are put into training of the organizations, e.g., in terms of using the BSC and learning the BSC terminology (Table 9). After using the BSC for a while, the switching costs become high. In addition, there are several other factors which may contribute to organizational inertia and replication of the BSC, e.g., sunken costs, political constraints and history *cf.* [128] (p. 931).

**Table 9.** Replication of the BSC.

Handling Mechanism	Illustrative Quote
Entrenchment	You have invested so much effort in these things, training your organization, so I'm sure we will stick with it for a while. It would surprise me if it is discarded in the near future.

Many of the organizations had also bought a BSC software package [129,130] or had developed a homemade solution in Microsoft Excel. When management ideas such as the BSC are coupled with ICT systems and other organizational processes this makes them more deeply entrenched in the organization. As Klincewicz [67] (p. 112) points out: "*I.C.T. solutions play a special role in the management fashion arena as the most effective way to institutionalize a fashion: decision to implement a system requires in most cases organizational changes, which are not easily reversible.*" Similarly, Nielsen *et al.* [121] (p. 170) note that "when an idea is transformed into practice, linguistic and symbolic objects are materialized in ways that support day-to-day work. Hardware and software are installed, working processes are changed, and users are trained."

#### 6.5. Incubation of the BSC

The interview data indicate that the incubation time of the BSC varies a lot, but in some cases it can be substantial. The BSC implementation process is a complex, sometimes drawn-out process [126]. In Section 5, we saw that managers come in contact with the BSC via different contact points. However, there might be a time lapse between the point in which managers are exposed and infected with the BSC virus to when it is actually implementation (incubation period).

In the interviews, informants would typically comment that implementing the BSC consumes a lot of time and resources (Table 10). In the words of one interviewee, the BSC takes time to get under people's

skin. In other cases, the organization might not be ready for the BSC right away, so it has to come into organization “undercover” or via the backdoor. In some organizations they had used other management ideas, and had to figure out how to combine or bridge the different ideas, e.g., existing quality management practices and the BSC.

**Table 10.** Incubation of the BSC.

Handling Mechanism	Illustrative Quotes
Maturation	Balanced Scorecard is a technique which needs time to get under people’s skin, just like other management concepts.
	In 1998 or 1999 some talk came along about whether Balanced Scorecard was a potential model that we could use. In the beginning we didn’t even talk about that we were adopting the Balanced Scorecard theory because the organization was up its neck in Business Excellence theories and the implementation of that. So it sort of came in undercover, and has been adapted to fit into that. The label has come into place now a bit later. In the last year it has been linked again, the four perspectives of the Scorecard. We are now at a stage where it is okay to talk about this. We had a long period where the organization was not interested in talking about what the Balanced Scorecard is. We had so much work to do with the Business Excellence model.
	Together with my assistant I developed a measurement tool that most people would call a Balanced Scorecard. We implemented it at the beginning of last year. As you can see, several years have gone by since we wrote that article in that book.

6.6. Mutation of the BSC

The BSC is also frequently *mutated* in different ways (Table 11). As pointed out in Section 5, both suppliers and users recognized the interpretive space of the BSC. Actors utilize this room for interpretation and translate it in different ways. The translations may be conceptual and/or linguistic in nature. Conceptual translation refers to changes in how the idea is interpreted (e.g., as a performance measurement system or strategic management system). A linguistic translation of the BSC is a form of relabeling; the content of the BSC may stay more or less the same, but the label and wrapping may be different.

Conceptual translations were frequently mentioned in the interviews. As pointed out in Section 5, both suppliers and users interpreted and used the BSC in different ways. Some would “cherry-pick” parts of the BSC and emphasize, for instance, financial aspects. These would refer to their local adaptations as “unbalanced scorecards”, *etc.*

Linguistic adaptations of the concepts happen because users find Scandinavian terms easier to understand and accept than the original English terms. To this point, consultants mentioned that it is sometimes necessary to adapt the terms and the language in order to reduce resistance and make the BSC less controversial and easier to swallow. According to Røvik such translations may help create a local identity [39]. Many of the Scandinavian BSC books and articles also often utilize local terms such as “balansert målstyring” and “balanserade styrkort” [124,131–137]. Ax and Bjørnenak [27] pointed out Swedish organizations typically utilized an “employee” perspective in their BSC. In our study, we did not find many instances of a fifth employee perspective in the BSC, but organizations sometimes

renamed the learning and growth perspective, using some kind of local variation, with the aim of making it easier for employees to understand and relate to.

**Table 11.** Mutation of the BSC.

Handling Mechanism	Illustrative Quotes
Conceptual translation	In the early phase we felt that we had to use the perspectives put forward by Kaplan and Norton. But after a few years it became clear to me that the philosophy behind Balanced Scorecard is dangerous if you become very textbook oriented, which many of the consultants in this area usually become. Textbook oriented in the sense that you must have a “balance”. In my opinion, the right thing is the “Unbalanced Scorecard”.
	I believe that our use of the Balanced Scorecard is a bit different from the original model, and we are turning to a concrete focus on financial parts of the Balanced Scorecard. We call our approach a “pick and choose”.
	We don’t use “Balanced Scorecard,” but our own variant of Scorecards which are financially oriented. (...) We do not apply Balanced, just Scorecard.
Linguistic translation	I use the things that I know work. You can’t just read that book and implement everything, and think that the world will be changed (...) you always have to pick and choose. I select things from the other companies I’ve worked for, the systems I have worked with, plus what Kaplan and Norton say. I try to make my own melting pot. You can do that when you’ve worked with these things for many years. Then you know what works and what doesn’t.
	We use terms that people can relate to, but the content is basically the same.
	We use more or less the original model, but we use other terms. When we started in 1998–1999 some terms were already being used in the organization, and we didn’t want to change these just because we got inspiration from Kaplan and Norton. Instead we wanted to stick to our traditional language.
In relation to adaptations, it is more in terms of language. It is important that you find good Norwegian terms for these things. Nowadays you seldom see the term Balanced Scorecard, instead we talk about Balansert Målstyring. These translations are important. If you want acceptance, you have to use terms that the organization can identify with. English terms are hard to use.	
In some industries they think it is nice if you call it Balanced Scorecard, whereas others think that Balansert Målstyring is a better term. In the same way that they talk about Styrkort in Sweden.	

### 6.7. Dormancy of the BSC

The BSC may lay *dormant* in the organization, which means that the BSC is not currently used (Table 12). The BSC may become *inactivated* as a result of different triggers; e.g., bad economic conditions, organizational restructuring or management turnover. Some informants explained that the BSC was deemphasized in bad economic times, and that management instead placed more emphasis on traditional financial measures. Another factor which triggered inactivation was top management turnover or lack of interest. Lack of interest from top management could mean that the BSC got “stowed away”. Finally, the BSC could become inactivated if there was turnover among the people responsible for the BSC project in the organization, e.g., the BSC “champion”.

**Table 12.** Dormancy of the BSC.

Handling Mechanism	Illustrative quotes
Inactivation	The top management had ownership of the process, but the project died when we were in the implementation phase. We got a new CEO who wasn't as interested in the Balanced Scorecard. That was in the end of 2002. In 2003, when we were going to implement it all over again, there was no commitment from the top management group. The CEO wasn't interested.
	One and a half years ago, our CEO restructured the top management group and said that "now we have a period where we are going to focus on making money and retaining our customers." In this period we haven't had much emphasis on Balanced Scorecard in our top management group. (...)
Reactivation	Then we got a new CEO again. He had worked with Business Performance Measurement in his previous job, and would really like a tool such as Balanced Scorecard. (...)
	But things are better now. After a turnaround, we now have strength to start looking at the softer stuff again. (...) It's an important question in relation to Balanced Scorecard, what do you do when you have a crisis. Do you keep using the Balanced Scorecard or do you go back to the traditional systems that you know? Everybody can understand the soft stuff when things are going well, but when you are struggling, this changes. People go for the sure thing, what will deliver results in the short run.

However, the BSC may be *reactivated* at a later stage. In the aforementioned case, the BSC was reactivated when the organization got a new CEO who was interested in the BSC. Another informant explained that the BSC was reactivated in his organization when they turned things around financially, partly as a result of better macroeconomic conditions. In some cases, the level of financial slack seems to affect the use of the BSC. When the overall financial situation is better, organizations may be more willing to experiment with new management ideas such as the BSC, which they may perceive (rightly or wrongly) as not being core practices.

#### 6.8. Summary of the Virus Perspective on the BSC

Taking a virus perspective on the BSC means focusing on the micro-level, *i.e.*, the trajectory of the BSC idea in organizations over time. The virus perspective highlights the multitude of handling mechanisms that organizations may use when adopting and implementing the BSC.

The BSC has a high degree of *infectiousness* because of its popularity in academia and among practitioners. Managers may play an active role in the adoption decision and actively seek out the BSC virus. Organizations may be *immune* to the BSC, which means that they have outer and inner layers of defense as, for instance, a result of negative experiences with other management ideas. The BSC may be *replicated* so that it becomes taken for granted and institutionalized in an organization. For example, organizations may invest in BSC software packages and designate persons or groups within the organization which are responsible for the BSC. These are all changes which make it harder for an organization to discard the BSC. The BSC may have a long *incubation* period, *i.e.*, a time lapse between

the point where an organization is infected with the BSC virus and when it actually starts implementing the idea.

The BSC is also frequently *mutated*. Both consultants and users utilize the interpretive space of the BSC idea and translate it in different ways. The translations may be both conceptual and linguistic in nature. Finally, the BSC can lay *dormant*. The BSC may become inactivated as a result of bad economic times, organizational restructuring or management turnover, but may be reactivated at a later stage.

## 7. Discussion

In this part we discuss the broader theoretical implications of our findings. The discussion is centered on three areas: (1) the terms diffusion and institutionalization; (2) the interaction between suppliers and users of management ideas; and (3) whether reconciliation of the fashion and virus perspectives is possible.

### 7.1. Diffusion and Institutionalization

Diffusion and institutionalization are two key terms when discussing the spread of popular management ideas. These two terms have traditionally been tangled, but can be viewed as independent dimensions *cf.* [123]. Building on this insight, it is our view that diffusion refers to the impact of an idea across space, whereas institutionalization refers to the time dimension [138].

The theoretical and empirical analysis presented in this paper shows the importance of distinguishing between *inter-organizational* and *intra-organizational diffusion*. Fashion theory focuses on inter-organizational diffusion, *i.e.*, how does the idea spread between countries, sectors or groups of organizations. In these processes, fashion theory focuses on the important role played by international and country-specific supply-side actors [30], who function as carriers and intermediaries in the management knowledge market. In contrast, the virus theory puts emphasis on intra-organizational diffusion, *i.e.*, how the idea spreads and is handled within the organization. In these intra-organization processes actors such as gatekeepers [139] and champions [140] play important roles. For example, gatekeepers may influence an organization's immunity level, while champions may influence the likelihood of institutionalization and reduce the likelihood of inactivation and/or rejection.

A similar distinction should also be made between *inter-organizational* and *intra-organizational institutionalization*. As noted previously, the fashion theory has a macro-focus and focuses on the field-level institutionalization of management ideas. As pointed out by Perkmann and Spicer [70] fashionable ideas are institutionalized when a diverse set of actors performing various types of "institutional work" in support of the idea. The virus theory, on the other hand, has a micro-level focus directed at the intra-organizational level. As shown in this paper, institutionalization is one of several ways in which organizations handle ideas.

### 7.2. Interaction between Suppliers and Users

The empirical analysis shows much interaction between suppliers and users. Users would interact with different types of supply-side actors in the pre-adoption phase, whereas suppliers (e.g., consultants) would often be heavily involved in the implementation and translation of the BSC in user organizations. For example, in the interviews it was revealed that some users were former BSC consultants who had



been hired specifically to implement the BSC in their organization. These are signs that suppliers and users of fashionable ideas are becoming more tightly interwoven.

The findings in the paper have implications for the discussion about the interaction between suppliers and users of fashionable management ideas. Traditional accounts of the diffusion of fashionable ideas tended to rely on a broadcaster-receiver model where supplier (sender) of the idea is the active part; however, our data lend support to the view that management ideas are not simply disseminated from suppliers (such as consultants) to the demand side; instead, knowledge flows in several directions, and clients may play a more active role than traditionally assumed [99,141,142]. In other words, organizations and managers are actively partaking in the consumption of fashionable ideas [80,81,143].

These findings also have implications for both fashion and virus theory. Fashion theory has, until recently, had less focus on interactions between suppliers and users. Instead, fashion has traditionally assumed that suppliers are the dominant actors and that organizations are mostly passive pawns. Therefore, Røvik is right in pointing out that researchers should focus more on how managers co-produce and co-consume fashions [75,81]. That being said, Røvik's virus theory also has areas which need further development and clarification. For example, the virus theory has not focused much on the role of suppliers in virus processes; instead, the main focus is on how users handle management ideas. The analysis in this paper suggests that supply-side actors may also influence virus processes, e.g., by facilitating mutation processes and reducing immunity.

### 7.3. Can the Fashion and Virus Perspectives be Reconciled?

The comparative analysis of the fashion and virus perspectives in Section 3 showed that there are areas of both convergence and divergence. However, our review also revealed that the differences between the two perspectives are not insurmountable. We argue that the two perspectives have different aims and focuses. The fashion theory focuses on the idea's *macro-level evolution*, and is particularly useful for explaining the contagious nature of management and the ways in which organizations are exposed to them. In contrast, the virus theory is largely a *micro-level theory*, focusing on the intra-organizational evolution of ideas. As such, the virus theory is particularly well suited for explaining the post-adoption evolution of the BSC as a practice in organizations.

The discussion shows that the two theories operate at different levels, which may suggest that they are mutually exclusive. However, we argue that the micro- and macro-levels are inextricably linked. A recent paper by Nielsen *et al.* [121] lends some support to this view, as it shows how the field-level theorization and institutionalization of practices are linked to intra-organizational translations. In our view, macro-level diffusion and institutionalization will influence intra-organizational adoption and use. For example, Ax and Bjørnenak [27] found evidence of a "Swedish BSC package", *i.e.*, a dominant field-level translation of the BSC. Such a dominant and "socially authorized" [85] field-level translation is likely to influence how managers handle the idea. Similarly, organizations' handling of and experiences with an idea will feed back into the wider organizational field via channels such as business media articles and conference presentations. In the case of predominantly positive experiences, this could lead to further popularization of the idea, while negative experiences could lead to a gradual contamination and "wearing out" [78] of the idea.

Hence, our view is that fashion and virus theories are not mutually exclusive; instead they are complementary since they cast light on different aspects of the diffusion and institutionalization of ideas. Our notion of complementarity involves the two theories' abilities to describe the overall process of diffusion and institutionalization. A combination of these two perspectives takes into account the interaction between the suppliers and users of management concepts and ideas. Together the fashion and virus perspective provide a fuller picture of how ideas such as the BSC impact organizations, at both the macro-and micro-levels.

## 8. Conclusions

### 8.1. Contributions

The multi-theoretical approach taken in this paper has illustrated how the fashion and virus theories can cast light on the diffusion and institutionalization of the BSC. We show that the two fashion and virus perspectives should not be viewed as mutually exclusive, but instead are complementary. While the macro-oriented fashion theory is useful for explaining the contagious nature of BSC and the ways in which organizations are exposed to it, the micro-oriented virus theory can better explain the post-adoption evolution of the BSC as a practice in organizations.

Second, our study has combined supply- and demand-side data on the BSC, which provides a fuller picture of interaction between the suppliers and users in the diffusion and institutionalization of management concepts and ideas. The virus theory is relatively silent on the role of external fashion-setting actors in the virus process. In particular, our research shows that supply-side actors can act as helpers and pushers by reducing immunity in the incubation phase and facilitating mutation processes by drawing on the BSC idea's interpretive space.

Finally, our study has provided a much needed empirical illustration of the new virus theory. Thus far, no study has applied this perspective in the context of the BSC. The virus perspective can be a fruitful perspective for understanding the post-adoption evolution of the BSC. The virus theory provides a rich conceptual framework for understanding the intra-organizational spread and handling of ideas. These new theoretical terms are useful for explaining the ways in which the BSC idea is interpreted and used, and how it may evolve in different contexts. While recognizing the contributions of the virus theory, we have also problematized and considered carefully how this new theory relates to the fashion approach. As our empirical analysis has demonstrated, the two theories offer complementary explanations of the diffusion and institutionalization of the BSC.

### 8.2. Shortcomings

While we have argued that the multi-theoretical approach has strengths in terms of illuminating different aspects of the empirical material, critics may be more skeptical. Theoretical purists will point out that it is difficult to combine and bridge these perspectives since the theories rest on different assumptions and models of human behavior. As pointed out by Sturdy [71] (p. 165) the sociology of translation is ontologically distinct from institutional theory. For example, the fashion perspective takes a "diffusionistic" view while the virus perspective builds on the translation model advanced by the sociology of translation [93]. Some could also argue that by drawing on two theories we are not fully

utilizing each theory. However, it is our view that combining the theories provides a fuller view of these processes than would have been possible using just one of the theoretical perspectives.

Commentators have pointed out that fashion is sometimes used pejoratively in the management fashion literature [55,78]. It is likely that the virus metaphor will trigger even stronger reactions. As pointed out by several virus researchers [39,51,52], many people will react to use of the virus metaphor since it has negative connotations and implies that organizations are “sick” and dysfunctional. However, most of the organizations that we interviewed were satisfied with the BSC and perceived that the pros outweighed the cons [122]. It is our view that taking a virus perspective on the diffusion and institutionalization does not mean that there is something wrong with the ideas themselves. The fashion and virus metaphors are merely different theoretical perspectives on these processes.

Furthermore, all of the interviewees were at the time of the interviews current users of the BSC. Hence, we only have data on adopters of the BSC and lack data on non-adopters. This is a methodological weakness which should be addressed in future work. In particular, studies employing the virus theory should also include organizations that were immune to the BSC and decided against adopting the concept.

Finally, our notion of complementarity between fashion and virus discussed in Section 7.3 may not support the pattern of diffusion in all cases, particularly when the BSC is adopted wholesale or “as is”. In such cases, the virus perspective’s notions of mutation and translation become less relevant. That being said, other virus-handling mechanisms (e.g., maturation) may still be relevant even in cases where the BSC is adopted wholesale.

### 8.3. Future Work

The paper opens up several areas for future research. In particular, more research should be conducted utilizing both the fashion and virus theories to understand the diffusion and institutionalization of management ideas. In particular, it could be interesting to study how the management fashion arena affects the viral aspects of a management idea. The viral aspects of a management concept change over time as there is rise and fall in supply-side activity (e.g., books, articles and conferences). Therefore, intra-organizational processes will be influenced by extra-organizational actors. This is related to one of the key arguments of the paper, namely that the virus theory’s focus on organizations’ (*i.e.*, demand side) handling of management ideas should be complemented by the management fashion theory’s focus on the constellation of extra-organizational actors (*i.e.*, supply side) influencing adoption and implementation of management ideas in organizations. Supply-side actors may act as helpers and pushers of ideas, reducing organizational immunity and facilitating mutation processes. It is also possible that suppliers can “resurrect” ideas which are currently inactive or rejected.

Using both theories could also potentially shed light on how viruses become epidemics. What causes an outbreak of pandemic proportions? As discussed, the virus perspective deals primarily with the mechanisms through which a virus affects a host, but does not take into account how the virus spreads between hosts. As the fashion perspective has shown, for a management idea to reach critical mass and take off, it needs the support of a diverse set of supply-side actors, typically working in interplay to create products and services related to the idea.

Future studies show attempts to combine fashion and virus perspectives as this will enable more complete investigations of the impact of fashionable management ideas, both at the field and

intra-organizational levels. However, such studies would require advanced research designs. Studying an idea from a fashion perspective necessitates gathering field-level data, e.g., about supply-side activity and demand-side usage patterns [144]. Studying an idea from a virus perspective would entail more in-depth qualitative studies. Also, longitudinal studies are key for studying virus processes, as the researcher is interested in following the evolution and trajectory of management ideas over time in organizations. One possible approach would be to follow a group of organizations adopting and implementing a management idea over time, and to construct mini-cases illustrating the different trajectories of the idea. A carefully designed study could potentially distil the factors shaping the trajectory of the idea.

Future studies should also investigate both adopters and non-adopters of ideas. In this exploratory study we lacked data on non-adopters of the BSC. Following up on non-adopters, it would be interesting to find out how these organizations acquired the immunity to the idea. To what extent is the adoption of a management idea related to the level of exposure to the idea? What roles do inter-organizational networks and ties to supply-side actors play in these processes?

Finally, researchers should investigate mutations of management ideas such as the BSC in more detail. Viruses may mutate more than once, and over time there might be multiple mutations. This is particularly relevant in relation to the BSC which has evolved considerably, both in terms of how it is presented by suppliers [32] and how it is used on the demand side [20,48].

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### Author Contributions

The relative author contribution is 70-30. Madsen is the lead author, and designed the study and gathered the data. Slåtten performed the literature review on the virus theory and helped in re-analyzing the data using the virus theory. Both authors participated in writing, revising, and editing the paper.

### Conflicts of Interest

The authors declare no conflict of interest.

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