Monitoring identity of past, current and future: A performance management system perspective

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Abstract

This paper seeks to explore how organisations can effectively use performance management systems (PMS) to monitor collective identities. The monitoring of relationships between identity and an influential PMS—the balanced scorecard (BSC)—are explored. Drawing from identity and management accounting literature, this paper argues that identity products, patternings and processes are commonly positioned, monitored and interpreted through the multiple perspectives and levels of the BSC. Specifically, human, technical and organisational capital under the Learning and Growth perspective of the BSC can incorporate various identity measures that sustain the relative, distinctive and fluid nature of identities. The value of this research is to strengthen the theoretical grounds which position identity as an important dimension of organisational capital in PMS.

Key words

Organisational identity, identity measurement, organisational identification, performance management system, balanced scorecard

Introduction

Identity management is one strategic approach utilised by organisational leaders to foster organisational self-discovery. Performance management systems (PMS) have become valuable mechanisms for quantifying multiple aspects of organisational life and so maintain the ongoing formalised process of collective self-reflection. This paper explores how organisations can effectively use PMS to monitor evolving collective identities. This paper argues that the collaborative approach of combining the theoretical strengths of both identity and management accounting literatures can create synergy by which to monitor current identities and project future ones in organisations.

Identity in the organisational context has been valued as a latent but fundamental aspect of management control. Identity is explained differently as 'corporate', 'organisational' or 'social' through diverse sociological paradigms. Corporate identity is explained as the self-presentation of the personality of an organisation (Van Riel, 1995) and organisational identity is the statement of central, enduring and distinctive characteristics described by members (Albert & Whetten, 1985). Corporate identity theories generally rely on qualitative inquiries while organisational theorists focused on organisational psychology and social identity are inclined to use quantitative methods (Balmer, 2001; Haslam, 2004). Such differences in ontology and methodological approaches have created fragmented conceptualisations and the operationalisation of identity and related concepts. In response to the academic trend of valuing an holistic approach to strengthen the identity concept, we have adopted Cornelissen, Haslam and Balmer's (2007) integrated identity model of products, patternings and processes.

Many researchers emphasise the importance of incorporating both financial and non-financial measures in PMS. Various scholars (Atkinson et al., 1997; Kennerley & Neely, 2002) argue

that PMS are not only rational frameworks by which to assess many dimensions of organisational performance, but relational tools with which to invigorate the dynamics of organisational and environmental changes. PMS thus negotiate the reality where the micro aspects of organisational activities become more transparent for self-evaluation (Vaivio, 2007). In that regard, Kaplan and Norton's (1996a) *balanced scorecard* has been recognised as one of the most influential PMS to incorporate the four perspectives of finance, customer, improvement, and learning and growth. While debates persist regarding measurement validity and although there are conflicting dilemmas in balancing requirements of the BSC (Johanson, Skoog, Backlund & Almqvist, 2006), the BSC has been valued as an ongoing mechanism for monitoring intangible aspects of organisational performance (Andriessen, 2004; Wu, 2005). Thus, this study establishes a connection between identity and PMS and argues that PMS have the potential to foster identity construction.

In attempting an integrated view on identity and performance management, a key focus of this paper is to investigate the measurement of identity products, patternings and processes and the positioning of the identity measures on the four perspectives of BSC, focusing on human, information and organisational capital. This paper argues that the effective design of the BSC—reflecting desired identity directions and measures—monitors and transforms collective identities across past, current and future. The value of this research in adopting an integrated approach to identity studies is to strengthen the theoretical grounds of both identity and PMS analysis, strategically positioning identity as an important dimension of organisational capital. More importantly, this paper argues that PMS can be used not only for performance reporting, but as effective communication tools to monitor and guide identity directions of organisational leaders in practice. The careful selection and alignment of

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measures in PMS subtly helps organisational members to shape unique collective identities over time.

This paper is structured as follows. We first provide a brief overview of the BSC. We then introduce an integrated identity model (Cornelissen et al., 2007) and various identity measures drawing from a range of identity disciplines. Next we examine relationships between the BSC and identity measures in respect of multiple perspectives and modification of the BSC as it monitors unique collective identities. Finally we conclude with our contributions, limitations and a future research agenda.

The Balanced Scorecard

Technological evolution and dynamic business environments have challenged perceptions of traditional performance measurement frameworks (Johanson et al., 2006). Consequently, organisational thinking has shifted from solely finance outcomes to integrated perspectives to understand organisational performance. This movement opens up theoretical discussions to elaborate and position soft non-financial measures in PMS. Since the 1990s, various integrated PMS have been introduced, such as the performance pyramid (Lynch & Cross, 1994), the performance prism (Neely & Adams, 2001), shareholder value analysis (Rappaport, 1998), the BSC (Kaplan & Norton, 1992), and intangible capital models (CIMA, 2010). Among these models, the BSC has been valued as an ongoing mechanism for monitoring intangible aspects of organisational performances (Andriessen, 2004; Arora, 2002; Bose & Thomas, 2007; Lim & Dallimore, 2004; Wu, 2005). BSC is conceptualised as an enabler revealing intellectual capital (Frost & Cooke, 1999; Sánchez-Cañizares, Muñoz & López-Guzmán, 2007).

Kaplan and Norton (2006, 2008) emphasise that the BSC is a management framework to integrate strategy planning and operational execution throughout organisations. Initially, they (1996c) described the BSC as 'a strategic management system to translate an organisation's mission and strategy into a comprehensive set of performance measures, posited under four perspectives of financial, customer, internal process, and learning and growth. These perspectives allow organisations to assess varying perceptions from internal and external stakeholders. In particular, the learning and growth perspective, incorporating three intangible assets of *human, information and organisation capital,* underpins organisational capability for the readiness of value creation (Kaplan & Norton, 1996b, 2004b). Figure 1 illustrates the four perspectives and the three intangible assets that are aligned with the strategy for value creation (Kaplan & Norton, 2004b, p.200).

Financial perspective

Productivity strategy   Revenue growth strategy

Customer perspective

Price   Quality   Availability   Selection   Functionality   Service   Partnership   Brand
Product/service attributes   *Relationship*   *Image*

Internal perspective

Operation management   Customer management   Innovation   Regulatory & social
processes   processes   processes   processes

Creating Alignment   Strategic job families   Strategic IT portfolio   Organisation change agenda   **Creating Readiness**

Learning and growth perspective

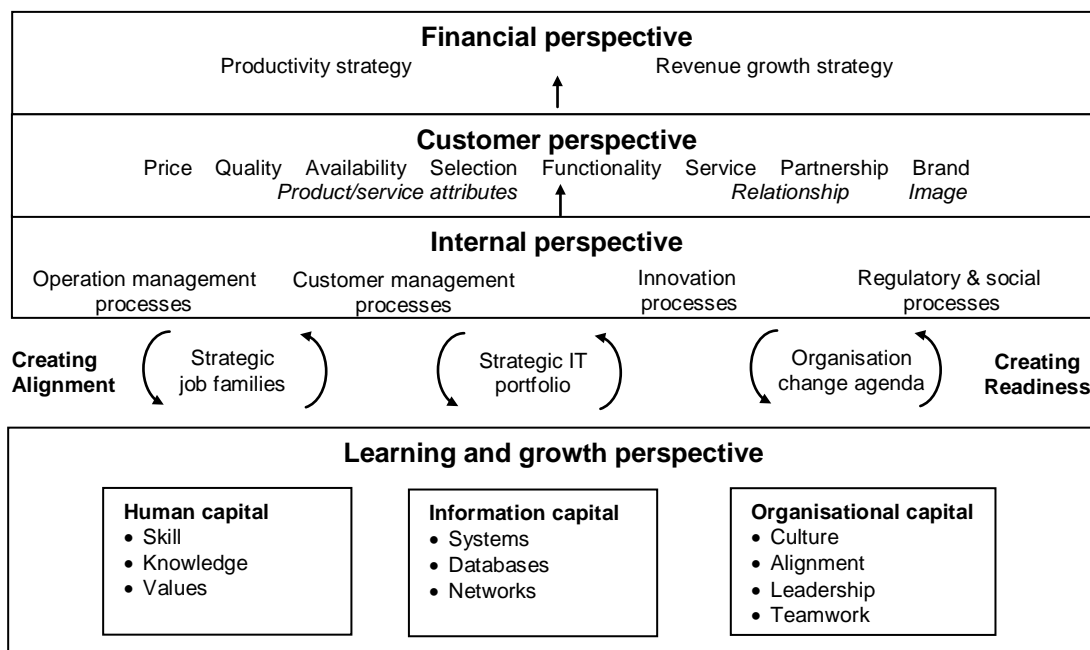| Human capital	Information capital	Organisational capital
• Skill	• Systems	• Culture
• Knowledge	• Databases	• Alignment
• Values	• Networks	• Leadership
		• Teamwork

Figure 1. Adopted from the four perspectives: Intangible assets must be aligned with strategy to create values (Kaplan & Norton, 2004b, p.200)

The next section explains the integrated identity model and the various identity measures discussed in the literature to further develop the argument for the important relationship between the BSC and identity monitoring.

Identity, integrated model and measurements

Defining identity in the organisational context has become a challenging task due to the recognition of its complex and dynamic nature. Various disciplines discuss identity using different terms of corporate, organisational and social identity. First, the notion of *corporate identity* originates from graphic design, corporate communication and marketing, and strategy literatures, and mostly investigates the external symbolic manifestation and communication of identity, vision and strategy (Balmer, 2001; Cornelissen & Elving, 2003; Melewar & Jenkins, 2002; Olins, 2003; Van Riel & Fombrun, 2007). Corporate identity is commonly explained as 'strategically planned and operationally applied internal and external self-representation' (Birkigt & Stadler, 1986). On the other hand, organisational behaviourists use the term *organisational identity* (Ashforth, Harrison & Corley, 2008; Gioia, 1998; Pratt & Foreman, 2000) to investigate 'the set of constructs organisational members use to describe what is central, enduring and distinctive about their organisation' (Albert & Whetten, 1985). However, organisational identity studies are rooted in *social identity* (Tajfel, 1978; Tajfel & Turner, 1985), based on self-categorisation theory (Tajfel, 1978; Turner, 1987) and social psychology where individuals see themselves and are seen by others as part of a group (Ashforth & Mael, 1989). In order to integrate these disciplinary views linking to PMS, this paper uses the term 'collective identities' (Cornelissen et al., 2007), representing organisations and groups which have unique, central, enduring and distinctive characteristics.

Identity products, patternings and processes

A growing body of literature in identity studies emphasises the value of taking an integrated view on the representation, formation and assimilation of identities from both tangible symbolic aspects and intangible cognitive forces within the organisation (Cornelissen et al., 2007; Jack & Lorbiecki, 2007; Vella & Melewar, 2008). Cornelissen, Haslam and Balmer's (2007) *integrated identity model,* adopted in this paper, provides new insights to streamline varying concepts and lenses on collectives. Their model juxtaposes the three existing concepts (corporate, organisational and social identity) to three research emphases (products, patternings and processes), by the relative position of analytic focus (internal versus external) and analytic form (cognitive versus symbolic).

First, *identity products* implies 'materials and artefacts, tangible content and structure, concrete instantiations of single identity, and perceptions and reactions of powerful stakeholders' (Cornelissen et al., 2007, p.4). While corporate identity scholars conceptualised multiple dimensions of identity, this paper focuses on communication and visual symbols which are extensively discussed as the key tangible manifestations (Melewar & Karaosmanoglu, 2006; Van Riel, 1995). Second, *identity patternings* investigates 'internal and external features of different identities, and contextual and negotiated meanings from multiple parties' (Cornelissen et al., 2007, p.4). The dominant focus of patternings here is to monitor 'contextual and negotiated meanings' of collectives at multiple levels and facets. Third, *identity processes* addresses 'the categorisation and judgement of identities, potential fluidity of identity and identification, contextual and negotiated aspects of multiple identities' (Cornelissen et al., 2007, p.4). One of the key static measures is '*identification*' which is defined as 'the degree to which a member defines him or herself by the same attributes that he or she believes define the organisation' (Dutton, Dukerich & Harquail, 1994, p. 239). This

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paper focuses on monitoring potential fluidity of identification, which is predominantly discussed in the organisational behaviour and psychology literature as the outcome of identity processes.

Monitoring identity products

The measurement of *identity products* generally concerns overall awareness, satisfaction and effectiveness of identity and identity management from various stakeholders. Identity products are manifested in various ways, and communication and symbols are key mediums and outcomes of identity-making (Birkigt & Stadler, 1986; Cornelissen & Elving, 2003; Melewar, 2008; Van Riel, 1995). Identity products could include not only, logo, name and graphic design, but formal and informal communication that organisations and members use to represent collectives. Key examples of measures commonly used are outlined in Appendix 1.

First, communication is regarded as one aspect of intellectual capital (Malmelin, 2007). Identity is a total product of controlled and uncontrolled organisational, group and personal communication and communication plays a key role in the identity construction process (Cornelissen, 2000). Communication scholars have developed a comprehensive list of questionnaires assessing communication 'structure' and 'flow' (source of information, channels and directionality), 'content' (topical nature of information, adequacy and feedback), and 'climate' (desire for interaction and communication climate) (Greenbaum, Clampitt & Willihnganz, 1988; Van Riel & Fombrun, 2007). Positioning communication measures in PMS contributes to the periodical monitoring of how an organisation effectively communicates their strategic intentions and forms shared identities from internal and external stakeholders.

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Second, *symbols* are regarded as the essential means of representing organisational values and philosophy, and generate positive image and reputation (Downey, 1986; Melewar, Saunders & Balmer, 2001). *Symbol measures* include graphic audit, logo recognition and corporate visual identity (Henderson & Cote, 1998; Napoles, 1988; Van den Bosch, de Jong & Elving, 2004; Van Riel & Van den Ban, 2001). These measures are effective to monitor symbolic effectiveness in creating support behaviour from multiple parties. However, visual symbol measures are commonly used by corporate communication units when establishing new visual symbols but receive little attention as a measure of organisational performance positioning in PMS.

Monitoring identity patternings

Measurement techniques for revealing contextual and negotiated meanings of collectives vary and are interchangeably used with the measurement of behaviour, climate, culture, image, reputation and quality management (Appendix 1).

In general, scholars in the corporate identity domain have developed a variety of instruments to assess the multi-faceted identities and the gaps (Balmer & Greyser, 2003; Lux, 1986; Van Rekom, 1997; Van Riel & Fombrun, 2007). Identity scholars explore identity characteristics described by members in both quantitative (Dukerich, Golden & Shortell, 2002; Foreman & Whetten, 2002; Gioia & Thomas, 1996), and qualitative ways (Dutton & Dukerish, 1991; Elsbach & Kramer, 1996; Welleford & Dudley, 2000). Scholars have also discussed measures to differentiate multiple stakeholders' views, such as perceived organisational identity and construed external image (Dutton et al., 1994; Gioia & Thomas, 1996), or experienced, manifested, professed or attributed identity (Van Rekom, 2002). However, these instruments

are usually used in developing a new identity at the beginning of organisational change or crisis (Van Riel & Fombrun, 2007).

In addition, monitoring identity patternings is complex due to the blurred boundary among the concepts of *behaviour, climate and culture* (Denison, 1996). For instance, *behaviour* is an outcome or medium through which identity is created (Van Riel, 1995). Organisations also reveal their identity 'through the initiatives they support and the behaviours they enact' (Van Riel & Fombrun, 2007, p.68). Scholars (Van Riel, 1995; Van Riel & Fombrun, 2007) regard *Climate* as the key behaviour measure ,allowing organisations to establish a benchmark and assess the behaviour of an entire system or sub-unit (Poole, 1985; Van Riel & Fombrun, 2007). Further, the *culture* measure (Quinn & Rohrbaugh, 1981; Quinn & Rohrbaugh, 1983; Zammuto & Krakower, 1991) shows similarity to de Cock et al.'s (cited in Van Riel & Fombrun, 2007) Social Organisational Climate Index, having the two sets of 'internal versus external focus' and 'flexibility versus control'. In addition, recent *image, reputation* and *total quality management* (TQM) measures broadened the measurement boundary allowing members to interpret contextualised and negotiated meanings of collectives at a certain point in time (Dror, 2008; Walker, 2010). Therefore, behaviour, climate, culture, image, reputation and TQM measures commonly used in organisations can be used to understand identity patternings.

In this context, the inclusion of patterning measures in the BSC enables organisations to monitor collective meanings at multiple levels as a 'molar' construct (Poole, 1985, p. 84). The strategic positioning of identity patterning measures in PMS periodically provides data to compare evolving meanings of collectives from various stakeholders.

Monitoring identity processes

One of the static measures of *identity processes* is organisational identification which assesses the level of identity congruence between collectives and individuals. Identification is valued as a key outcome of management control (Chan, 2004; Merchant, 1985; Ouchi, 1979). To monitor identity processes, scholars have developed different instruments as summarised in Appendix 1 (Bergami & Bagozzi, 2000; Brown, 1969; Gioia & Thomas, 1996; Hall, Schneider & Nygren, 1970; Kreiner & Ashforth, 2004; Mael & Ashforth, 1992; Milliken, 1990).

Edwards (2005), however, points out that the existing instruments show a lack of content or face validity due to weak conceptualisation and its direct application of psychological constructs such as commitment. However, in scholarly work, a growing body of study utilises Mael and Ashforth's scale (1992) to assess the relationship between identification and its antecedents, such as reputation, identity strength and congruence, or organisational outcomes (Lievens, van Hoye & Anseel, 2007; Miller, Allen, Casey & Johnson, 2000; Smidts, Pruyn & van Riel, 2001).

While methodological pluralism is of value in understanding identities from multiple viewpoints, the investigation into ongoing monitoring systems to understand their evolving nature is lacking in identity literature (Cornelissen et al., 2007; Gioia, Schultz & Corley, 2000). There is a growing need for a unified framework and quantitative measures to provide a systematic breakdown of sub-groups at multiple levels to monitor relative, distinctive and fluid identities from multiple facets. This movement highlights the value of PMS as multi-layered frameworks to potentially position identity measures and monitor evolving identities.

Building on these insights, the next section explains the key features of the BSC and explores the monitoring relationships between the BSC and collective identities.

Using the BSC to monitor collective identities

We explore the monitoring relationship between the BSC and identity under two sub-sections: (1) four perspectives and three intangible assets of human, information and organisational capital of the BSC; and (2) modification of BSC perspectives and levels.

Four perspectives and three intangible assets of the BSC

Although the term identity is not explicit in the BSC and performance management literatures, a review of both demonstrates that various identity product, patterning and process measures can be embedded in and interpreted across the four perspectives of the BSC. For instance, external assessment of organisations on identity and identification—commonly expressed as image, brand and reputation—is generally positioned in the Customer perspective of the BSC. On the other hand, internal employees' perceptions of identity—incorporating climate, culture and TQM—seem to closely relate to both the Learning and Growth and Internal perspectives. Although the Financial perspective is less likely to include identity measures, visualising intuitive cause and effect relationships within the BSC legitimises identity management in achieving financial success.

In fact, all four perspectives, measures and levels of the BSC provide quantified data to interpret generic characteristics of collectives in organisations. Examples at the highest level are 'cost-effective' (finance), 'customer services' (customer), 'innovative' (internal process), or 'people focused' (learning and growth). Further, the inclusion of identity products,

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patternings and process measures in the BSC can enable stakeholders to monitor collective identities periodically reviewing past and current performance and setting up future targets.

The Learning and Growth perspective comprises *human, information and organisational capital* as the ultimate lead indicators in achieving organisational vision and strategies (Kaplan & Norton, 2004b). Specifically, human capital assessing 'values', and organisational capital evaluating 'culture', 'leadership', 'alignment' and 'teamwork', shows similarity to identity measures on internal members' perceptions. The BSC, as a monitoring framework, thus demonstrates its potential to monitor and interpret multiple dimensions, facets and levels of collective identities.

First, *human capital* readiness quantifies the ability of employee 'skills', 'knowledge' and 'values' to perform the critical internal processes (Kaplan & Norton, 2004b). In particular, the 'values' aspect becomes a major indicator for the effectiveness of identity management. According to Kaplan and Norton (2004b, p. 231), values are 'the set of characteristics or behaviours that produce outstanding performance'. The set of 'values' desired by organisations should be matched with individual jobs and be internalised in their goals (Kaplan & Norton, 2004b, p. 235). In this context, the values aspect of human capital can be assessed and interpreted through identity patternings (a set of characteristics or behaviours) and process measures (members' internalisation of organisational values). Positioning identity measures in human capital enables members to see gaps between actual and target levels of collective characteristics.

On the other hand, *information capital* aims to measure how well systems, databases and networks of information technology infrastructure support the internal perspective (Kaplan &

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Norton, 2004b). Kaplan and Norton (2004b, p. 253) emphasise that this perspective needs to assess not only physical infrastructure, but also management infrastructure such as financial, human and strategic management capability. Although identity measures are less likely to be positioned here, this information capital provides data with which to interpret collective efficiency. For instance, organisations that pursue technical innovation as a key strategy can actively use this information capital as a legitimating tool by letting members monitor the 'innovative' characteristic. Individuals are then more likely to internalise that characteristic as collective and self-identity. In addition, when organisations strategically position measurement of transformational applications rather than transactional applications, members and external stakeholders are prone to embrace their collective characteristics as 'flexibility' and 'agility' to bring in new products and services, rather than 'cost-effective' by improving transactional applications (Kaplan and Norton, 2004a, p.261).

On the other hand, while information capital can provide data for identity interpretation, *organisational capital*—measuring 'culture', 'leadership', 'alignment', teamwork and knowledge sharing—can incorporate various identity measures.

First, *culture* readiness fosters the awareness and internalisation of the mission, vision and core values for strategy execution (Kaplan & Norton, 2004b). Acknowledging culture as the most difficult and under-developed measurement area, Kaplan and Norton (2004b) suggest using existing climate and cultural measures through employee surveys, such as the O'Reilly, Chatman and Caldwell's Organisational Culture Profile (1991) which assesses specific attitudes and behavioural norms shared by members. While culture measures allow organisations to see if existing cultures are aligned with its strategy, Kaplan and Norton (2004b) suggest modifying existing measures or developing unique ones relevant to the critical organisational dimensions. In this regard, the *culture* readiness of the BSC shows a

closer relationship with identity patterning and with process measures to assess identity characteristics and strengths.

Second, *leadership* readiness assesses the ability of leaders, or the process efficiency to mobilise the organisation towards its strategy (Kaplan & Norton, 2004b). Kaplan and Norton (2004a, pp. 61-62) suggest a leadership competency model with three areas of focus: understanding customer needs, fostering teamwork through working collaboratively across organisational and geographic boundaries, and open communication. The leadership measures—as the antecedents of identifications to achieve a high level of identity congruency—then assess the effectiveness of identity management.

Third, *alignment* readiness assesses how well goals and incentives are streamlined with the strategy at individual and organisational levels (Kaplan & Norton, 2004a). To measure this, the authors (Kaplan & Norton, 2006) introduce an 'Alignment Index' to monitor the extent to which the organisational goals are aligned with business units and employees. Examples are 'the level of employees' understanding of organisational strategies', and 'the alignment of employees' goals and incentives linked to the BSC' (Kaplan & Norton, 2004b, pp. 299-301). However, this alignment index is limited to monitoring the level of functional alignments and awareness. The identity process measures can be positioned here to assess the outcome of organisational alignments on how well individual members internalise collective values.

Finally, *teamwork and knowledge sharing* assesses organisational capability in generating, organising, developing and sharing knowledge among members (Kaplan and Norton, 2004a). Suggested measures (Kaplan and Norton, 2004a) are 'a number of best practice ideas the employees identified and used', 'percentage of employees who transferred knowledge in a workout process', 'number of people who actually used the knowledge management system',

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or 'how often the system is used'. Kaplan and Norton (2004a) emphasise the effective use of knowledge through teamwork. This category—similar to the teamwork categories of existing climate, culture and TQM measures—can be interchangeably used to understand communication (products) and characteristics (patternings) of collective identities (Castka, Bamber & Sharp, 2004).

As such, the three capital readiness areas of the learning and growth perspective can position identity management as an important dimension of organisational performance. While the discussion focused on one level of identity, the principle applies to multiple levels of identities monitored through the BSC hierarchy. However, a fundamental dilemma is how to monitor the unique nature of collective identities using the BSC at multiple levels. The one-size-fits-all application of the BSC (Johanson et al., 2006) may not explicate divergent aspects of multiplicity and convergent aspects of characteristics of identities. Therefore, the next section explores how effective modification of the BSC can contribute to monitoring unique collective identities.

Modification of BSC perspectives and levels

A further investigation here is to review the monitoring relationships between the customisation of the BSC and unique collective identities. Kaplan and Norton (2001) emphasise the need to modify BSC perspectives and measures to cater for the unique strategies of an organisation; customisation of perspectives and measures is necessary to the overall BSC model (Dobrzeniecki & Barkdoll, 2004; Kaplan & Norton, 1996a; Niven, 2003). For example, a public sector organisation may swap finance priorities with those of customer perspective, change the name of customer perspective to community, place an equal emphasis on internal processes and learning and growth, or develop unique perspectives (Ho & Chan,

2002; Kloot, 1999; Quinlivan, 2000). Kaplan and Norton (2004b) also offer a range of responses, such as to modify the existing culture and climate measures, or develop unique questionnaires, to effectively measure the congruence between individuals' beliefs and their unique vision and strategies of collectives.

In particular, the hierarchical orientation of the BSC to align goals (Modell, 2009) further connects to the concept of organisational identification that assesses the identity congruency between individuals and collectives. Kaplan and Norton (2006) suggest that the BSC vertically and horizontally cascades and aligns from single to multiple levels, throughout the organisational structure, valuing alignment as 'a source of economic value' (1). Then, the BSC, aligning the organisation to strategy, 'motivates to make strategy everyone's job', and 'governs to make strategy a continual process' (Kaplan & Norton, 2008). Their emphasis implies that the cascading and alignment of the BSC provides structural conditions to monitor multiple levels of identities and identifications and to reveal conflicting aspects of multiple identities over time.

Difficulties arise, however, in mixing common and unique perspectives and measures, while maintaining measurement consistency across the vertical and horizontal structure of an organisation (Lipe & Salterio, 2002). The qualitatively different nature of collective identities (Cornelissen et al., 2007) challenges organisations to monitor identities using the BSC. For example, the average of identification measures to gauge identity congruence scores between individuals and a lower-order collective does not equal the goal congruence scores between individuals and a higher-order collective. This highlights the importance of setting up the desired unit of analysis across the levels of BSC to accurately interpret identity characteristics and the direction and strength of identifications through the BSC reporting. In addition, the

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degree of mixing common and unique measures for each level of the BSC should be aligned with the desired identity direction. Organisations emphasising a stronger integration towards a high-order identity can incorporate common measures across multiple levels, whereas organisations valuing a compartmentalisation of lower-level identities can encourage the development of unique measures for their groups in line with identity management strategies.

A further issue lies in the fact that soft non-financial measures, including the three capital readiness measures, attempt to quantify the intangible aspects of organisational capital as a form of self-assessment, with self-assessment itself being subjective in nature (Kaplan & Norton, 2004a). Consequently, the comparability of the measures on different groups and organisations is in question. To compensate for this weakness, collaboration in industries to use well-established measurement instruments across countries such as TQM, communication audit, climate and cultural measures (Modell, 2009; Peterson, Wilderom & Ashkanasy, 2000; Poole, 1985) allows organisations to compare their subjective assessment against industry benchmarks. It enables members to see the relative, distinctive and fluid identity characteristics and behavioural change at multiple levels over time. Reporting and feedback of comparative data can create bottom-up pressure to reflect, and further shape and assimilate the contextual and negotiated meanings and values of collective identities.

Despite the complexities and difficulties of measuring intangible assets in quantified ways, it is certain that the BSC challenges organisations to measure their intangible assets in a systemic way. Although the BSC provides only a snapshot of a complex organisation, the effective modification of the BSC—reflecting desired directions in products, patternings and processes—provides opportunities to monitor intangible aspects of organisational performance, as well as collective identities.

Conclusion

Adopting a multi-disciplinary approach, this paper provides a synthesised discussion on conceptualising identities and positioning identity measures in an influential PMS, the BSC. The illustration of the BSC demonstrates how PMS can monitor collective identities and how identity management adds value to PMS. This paper provides theoretical and practical insights to both identity and management accounting literatures in exploring and monitoring relationships between identity and PMS. The identity products of communication and symbols, patterning and process measures can be mobilised and interpreted through multiple perspectives, measures and levels of the BSC. The extended discussion on identity related concepts provides further insights to position climate, culture, image, reputation and TQM measures as organisational performance in the BSC framework. Overall, this paper fosters an integrated view on identity and positioning identity as an important dimension of organisational capital in PMS.

This paper also alerts that PMS can be effective identity-making devices for managers, while achieving the traditional role of performance reporting. It also suggests a strategy for organisational leaders to synchronise management accounting and organisational communication units in designing and implementing PMS for identity management. Reviewing the strategic thinking on BSC modification also emphasises that the effective and flexible use of the BSC framework allows organisations to balance common and unique measures to balance unique collectives and monitor past, current and future identities.

This paper, however, only provides a limited review on certain aspects of identity. The discussion can be expanded to other identity dimensions and case studies can illustrate in

practice how the effective use of PMS makes relative, distinctive and evolving identities more visible, transforming intangible identities into tangible performance outcomes. We suggest further investigation as to how the effective use of PMS and conversations can encourage individual members to shape identity products, patternings and processes from narrative perspectives, whereby a high level of congruency between collective and individual identities supports organisational goals and satisfies individuals.

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    114.

Appendix 1: Measurement examples of identity products, patternings and processes

Collective identity	Example of Measures
Products	*Communication* Organisational Communication Questionnaire (OCQ) (Roberts & O'Reilly, 1974) Communication Satisfaction Questionnaire (CSQ) (Downs & Hazen, 1977) Communication Audit Survey (CAS) questionnaire (Goldhaber & Rogers, 1979) Organisational Communication Audit (OCA) questionnaire (Wiio & Helsila, 1974) Communication Audits (Redding, 1972)
	Symbol Graphics audit (Napoles, 1988) Corporate logo (Henderson & Cote, 1998) Association to logo (Van Riel & Van den Ban, 2001) Corporate visual identity (CVI) (Van den Bosch, Elving & de Jong, 2006)
Patternings	*Corporate identity* Cobweb method (Bernstein, 1984) Star method (Lux 1986, cited in Van Riel & Fombrun, 2007) Laddering (Van Rekom, 1997) Messaging profile (Fombrun, 1996) Expressiveness profile (Fombrun & van Riel, 2004) AC²ID test (Balmer & Greyser, 2003) Value fennel (Brønn, Engell & Martinsen, 2006)
	Organisational identity Organisational identity Dutton and Dukerich (1991) Organisational identity - facets (Foreman & Whetten, 2002; Gioia & Thomas, 1996; Soenen & Moingeon, 2002; Van Rekom, 2002)
	Behaviour Organisational climate (de Cock et al, 1984, cited in Van Riel & Fombrun, 2007) Organisational culture profile (Ashkanasy, Broadfoot & Falkus, 2000; O'Reilly et al., 1991) Competing values framework (Quinn & Rohrbaugh, 1981; Quinn & Rohrbaugh, 1983; Zammuto & Krakower, 1991) Organisational culture inventory (Cooke & Rousseau, 1988)
	Image/Personality Corporate personality (Davies, Chun, Silva & Roper, 2003) Scale of brand personality (Aaker, 1997)
	Brand/Reputation (cited in, Van Riel & Fombrun, 2007) Brand Asset Valuator, BrandZ, EquiTrend, Brandpower, Fortune, Reputation Quotient, RepTrak® scorecard
	Total Quality Management (TQM) Australian Business Excellence Framework Malcolm Baldrige National Quality Award European Foundation for Quality Management
Processes	**Organisational identification** Organisational identification (Mael & Ashforth, 1992) Organisational identification (Kreiner & Ashforth, 2004) Identity strength (Milliken, 1990) Organisational identification (Smidts et al., 2001) Strategic alignment monitor (Van Riel & Fombrun, 2007) Brown (1969) Hall, Schneider and Nygren (1970) Cheney (1982, in Edwards, 2005)