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Braam, Geert

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*Document Version*

Publisher's PDF, also known as Version of record

*Publication date:*

2002

[Link to publication in University of Groningen/UMCG research database](#)

*Citation for published version (APA):*

Braam, G. (2002). *The reception pattern of the balanced scorecard: accounting for interpretative viability*. s.n.

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# **The reception pattern of the balanced scorecard: Accounting for interpretative viability**

**Geert Braam, Stefan Heusinkveld, Jos Benders & Arjan Aubel<sup>1</sup>**

**SOM-Theme G**

**Cross-contextual comparison of institutions and organisations**

## **Abstract**

‘The role of fads and fashions in shaping management accounting practices in contemporary organizations requires further inquiry’ (Malmi, T. (1999). Activity-based costing diffusion across organizations: an exploratory empirical analysis of Finnish firms. *Accounting, Organizations and Society*, 24, 669). Against the background of the evolving management fashion literature we discuss the ‘reception pattern’ of the Balanced Scorecard (BSC) in the Netherlands. To get insight into the organizational changes induced by and associated with the BSC-discourse, we systematically discovered how the concept, since its launch by Kaplan & Norton (1992), has grown into an umbrella that encompasses a variety of interpretations and uses. The paper offers a framework to show how BSC-discourse and its actual use have developed in interrelated yet loosely coupled ways.

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<sup>1</sup> Nijmegen School of Management, University of Nijmegen, P.O. Box 9108,  
NL-6500 HK Nijmegen, The Netherlands, Phone ++ 31 24 3613086,  
Fax. ++ 31 24 3611933, E-mail [g.braam@nsm.kun.nl](mailto:g.braam@nsm.kun.nl)

## **1. Introduction**

Since its launch by Kaplan & Norton (Nolan, Norton & Co., 1991; Kaplan & Norton 1992) the BSC has enjoyed considerable attention in literature from practitioners and academics alike. Such an intensive discourse suggests that the BSC resembles a typical management fashion. For instance, Van den Heuvel & Broekman wrote that "a self-respecting organization apparently can no longer do without the Balanced Scorecard" (1998: 32) and Hers (1998: 19) pointed to an abundance of congresses, seminars and publications on the theme. In crescendo, commentators spoke of "a real trend" (Koning & Conijn, 1997: 36), "a fad-like impression" (Du Mée, 1996:21) and "a true hype"(Hers, 1998: 19). Such statements suggest that the Balanced Scorecard has become popular and brought about many changes in a variety of organizations. If the quoted authors are right, the Balanced Scorecard even resembles a typical management fashion. A gamut of methods and concepts has enjoyed drastic swings in their popularity, causing management scholars to study management fashion as a generic phenomenon.

It is against the background of this evolving literature (Eccles & Nohria, 1992; Gill & Whittle, 1993; Fincham, 1995; Abrahamson, 1996; Kieser, 1996a, 1996b & 1997; Ramsay, 1998; Abrahamson & Fairchild, 1999; Malmi, 1999; Staw & Epstein, 2000; Benders & Van Veen, 2001) that we develop a framework to assess the impact of a particular organization concept or tool at the population level, for which we use the term "reception pattern". The reception pattern refers to the accumulation of ways in which a concept or technique is used in a population, and refers to both discourse and organizational changes. The latter distinction is important: an intensive discourse may not be equated with a large amount of actual changes within organizations. But as the dictum goes, "where there is smoke, there is fire". The density of the BSC-smoke is sufficient reason to investigate whether there really is fire, i.e. whether the BSC induces more than getting authors to publish. The paper's aim is to present the reception pattern of the BSC in the Netherlands.

As stressed in the next section, organization concepts and management fashions lend themselves for a wide variety of interpretations and consequently different usage. Where the diffusion of material innovations can simply be measured by repeated counts of their incidence within a population (Rogers, 1995), it is more difficult to catch purely ideational innovations empirically, that is novel ideas that lack a material component (Benders & Van Bijsterveld, 2000). Consequently, disclosing a reception pattern is far from straightforward. In the third and methodological section, we discuss by which combination of empirical data and methods a reception pattern may nevertheless be uncovered. Thereafter we are ready to present BSC's reception pattern in the Netherlands. We end this paper with some conclusions and a discussion.

## **2. Organization concepts and reception patterns**

Organization concepts can be defined as "relatively coherent prescriptive visions on (aspects of) organization design". Examples include Sociotechnical Systems Design, Business Process Reengineering, Total Quality Management and Lean Production. Organizations concepts (OCs) may be formulated by academics, but it appears as if consultants and even management gurus have become increasingly important as OC-suppliers (Faust, 2000). One reason for their ascent is that they play a different language game than academics (Astley & Zammuto, 1992). Where academic criteria for publication stress precision, which requires a set of well-defined constructs, consultants and authors of popular management books have developed a totally different jargon. This development even professionalized in a sense, as there are now specialized agencies where ghostwriters produce potential management bestsellers (Crainer, 1997; Clark & Greatbatch, 2000). A concept-setting book's chances to gain widespread attention from managers increase if it contains the following elements (Kieser, 1997; Røvik, 1998):

- A. promises of, preferably substantial, performance enhancement;
- B. the threat of bankruptcy in case of non-adoption;
- C. stress on the concept's universal applicability;
- D. examples of well-known and successful cases of users;
- E. a catchy title, both for the book as well as the OC;
- F. the presentation of the concept as timely, innovative and future-oriented;
- G. interpretative viability, i.e. the OC leaves a certain room for interpretation (Ortmann, 1995).

In addition, Brunsson (1993, p. 316) stresses that keeping ideas for reform uncontroversial enhances their chances of becoming (formally) adopted, i.e. that organizational actors claim that they use a particular idea. Whereas the vast literature on change management is a testimony of the omnipresence of "implementation problems", emphasizing problematic aspects is an unlikely strategy to get potential adopters enthusiastic.

The argumentative texture of typical management books aims to get managerial attention. Yet no matter how well a text is geared towards this target audience, as holds for any other product: the seed has to fall in good earth. As with other products, OCs' market successes and failures can not be predicted. One may sense "incipient preferences" of prospective followers (Abrahamson, 1996) and succeed in articulating these in powerful language, but an OC's success also depends on the socio-economic circumstances under which it is launched. For instance, "Lean Production" hardly received managerial attention among British managers, yet aroused enormous excitement among their German counterparts in the first half of the 1990s. The reason was that many of the drastic changes which the book called for were already well-known among British managers, whereas German managers were

only exposed to them after a recession had created an ideal reception climate for OCs promising urgently needed business improvements (Benders & Van Bijsterveld, 2000).

In case an OC actually succeeds in drawing widespread attention from practitioners, one can speak of a "management fashion". Words such as fashion, hype and fad have a pejorative connotation in a managerial context, as the capriciousness implied by them is at odds with the rationality which managers feel is expected of them. Yet undeniably there are waves in the popularity of particular concepts among managers, as is typically indicated by bell-shaped curves of print-media traces (cf. below). As a phenomenon, management fashion has enjoyed considerable interest from scholars in the past decade (Eccles & Nohria, 1992; Gill & Whittle, 1993; Fincham, 1995; Abrahamson, 1996; Kieser, 1996a, 1996b & 1997; Ramsay, 1998; Røvik, 1998; Abrahamson & Fairchild, 1999; Fincham & Evans, 1999; Malmi, 1999; Staw & Epstein, 2000; Benders & Van Veen, 2001). Its study involves: "the patterns of production and consumption of temporarily intensive management discourse, and the organizational changes induced by and associated with this discourse" (Benders & Van Veen, 2001, p. 40).

The reason to distinguish between OCs and management fashion is that not all OCs have success. If they do, however, this triggers its own social dynamics as bandwagon effects occur among fashion consumers, i.e. managers, and producers, generally consultants, alike. Managers fear missing the boat, leading to similar concerns among consultants. The demand and supply sides reinforce each other in an autocatalytic process, until the decline sets in. This decline may be caused by changing socio-economic conditions (a concept promising cost reduction is no longer attractive if the economy starts prospering again), boredom among consumers when a concept's novelty has gone, negative "epiphenomena" such as employee resistance and/or widespread disappointment when highly raised expectations are not met. These experiences may lead to declining popularity (Benders & Van Veen, 2001).

Ironically, interpretative viability (Ortmann, 1995) is a double-edged sword. On the one hand it is an essential prerequisite to become popular, on the other side it opens the door for eclectic and even opportunistic usages. A popular label may turn into the perfect selling tool for whatever a consultant has to offer. Whereas this situation is extreme, it is always the case that the room for interpretation gives rise to varying interpretations. Such interpretations may arise intentionally or unintentionally, i.e. those who enact an OC may or may not be aware that they are actively shaping and therewith changing the OC rather than passive users. A consequence of this shaping by OC-users is that what happens under a label's guise may be loosely coupled to the contents which its launchers had in mind. Consumers' and producers' interpretations thus shape the actions undertaken under a particular label and vice versa. Labels and actions may become "loosely coupled".

Unlike what is implied in most of the managerial press, managers as fashion followers are not by definition blind sheep that are led by cunning wolves in the guise of consultants. As Sturdy (1997) stressed, like other human beings consultants are often uncertain about how to act and behave, and managers as fashion followers may use a popular idea in critical ways. Many managers look behind the fashionable facade and are often skeptical about whatever new concepts get promoted with vigor (Watson, 1994). This leaves unaffected that some "fashion setters" and "followers" may actually believe in a concept, yet incorporate the possibility that representatives of both parties remain critical about fashionable ideas (cf. Frese, 1996, p. 270; Kieser, 1996b, p. 288; Sturdy, 1997). Popular publications which critically attack fashions (f.i. Shapiro, 1995; Micklethwait and Wooldridge, 1996; Staute, 1996) make it hard to maintain that fashion users in blind faith "adopt" and apply the fashion as it is presented. Many "followers" will critically consider how they want to use a concept, which may hold the stronger the more experienced managers are (Karsten & Van Veen, 1998, p. 123). In addition, common backgrounds of individuals, for instance their national (Clark, & Newell, 1993) and professional (DiMaggio & Powell, 1983; Heusinkveld & Benders, 2001) origins, are likely to influence how they interpret a specific concept. Consequently, individuals who share a common background often make similar interpretations, which differ from individuals belonging to other groups. Such interpretations shape how they transform an idea into actions and thereby induce organizational changes. In complex processes, which often involve many organization members, the abstract notions contained in concepts are translated into actions. In these processes the interpretative viability is narrowed down to the actual realizations made (Van Bijsterveld, 1997). The end result is what we call "translations" of a concept, i.e. the particular forms in which a concept takes shape when it is transferred across different contexts (Czarniawska & Sevón, 1996). So, the reception pattern consists of the discourse as well as the totality of translations.

This shaping process constitutes a major problem for empirical research into how an OC is used in praxis. Research on fashionable concepts is often constrained to measuring the intensity of the discourse by using "print-media traces" (PMT) about an OC. Typically this intensity grows fast, but fades out later. Graphically, this results in bell-shaped curves (Gill & Whittle, 1993), which suggest that after a certain period little or nothing is left of once popular management ideas. In other words: transitoriness is suggested. The attractiveness of using PMT lies in the ready availability of easily accessible databases. However, it is a drawback that only the discourse is studied and no insight is acquired in the real organizational changes induced by and associated with this discourse, i.e. it is not clear to what extent "talking the talk" co-incides with "walking the walk". The combination forms the core of what we call a "reception pattern", which involves the totality of discourse and organizational changes induced by an organization concept within a particular

population. A reception pattern has a quantitative and a qualitative aspect, that is intensity of discourse and diffusion and the interpretations and translations made in discourse and praxis respectively.

### **3. Tracing reception patterns**

A major problem in the empirical study of reception patterns is the possibility, and indeed likelihood, of loose coupling between label and content. Survey research on the diffusion of innovations (Rogers, 1995) is often taken as the model, yet this can not be applied to non-material innovations without further ado. Managers may answer “yes” to the question whether TQM is used in their organization, but as Easton & Jarrell (2000) demonstrated empirically, this might cover many different actions. Surveys on the diffusion of a concept generally suffer from the weakness that the researcher has no clue as to what interpretations of a concept have been made. So if we seek to determine the reception pattern we should also develop an understanding of what people mean when they say they have deployed a concept. Particularly, it requires a systematic process of discovery to develop a notion of how different communities within different contexts have constructed such a concept in time.

To show how the concept of BSC has been received and account for the variety of discourse and organizational changes that likely becomes associated with it, we draw on an inductive approach in which we used three different, but highly related sources of evidence. To enhance an adequate development of the emerging reception pattern we followed a logic of theoretical sampling which was guided by accumulating pieces of data and emergent themes (Strauss & Corbin, 1998). One source provided evidence on the shape of print media traces associated with BSC. A second source provided evidence about the way experts in the field, like management intellectuals and experienced practitioners (Guillén, 1994) have regarded the reception pattern of BSC. Thirdly, we used a constellation of data to examine the implementation of BSC in organizations and the way the concept has been put to praxis. Such a variety of sources is necessary to both enrich and verify the patterns that emerge from analysis of the data. However, our concern here is not to describe the whole field of actors involved or record all the pieces of BSC data present. Instead we seek to generate a framework that theorizes the relevant reception pattern associated with the concept in a comprehensive way. This framework-in-development emerges from the discourse and organizational changes associated with BSC and is systematically worked out in relation to the data by using logic of constant comparison (Glaser & Strauss, 1967; Wester, 1995). Particularly, to develop a dense reception framework it is continuously adapted to fit new pieces of data. In the next sections we will elaborate the particular sources of data used in this study.

Firstly, this study draws on extensive print media traces (PMT). Such traces provide us with a view on the way organization concepts are propagated, contested

and put into practice (Shenhav, 1999). Moreover, since printed texts will stand as they were written and are immune for retrospective modifications, they offer a window to study the development of managerial discourse over a specific period of time. Here we exploited PMT to measure the emergence and intensity of discourse on BSC the way this discourse has developed over time. Moreover we traced the specific way BSC is interpreted within different contexts. We used the OnLine Contents (OLC) bibliographic database to determine the intensity of discourse on BSC and reveal a representative universe of textual manifestations of the discourse on BSC (Barley, Meyer & Gash, 1988). OLC contains the data of almost 15,000 journals that cover a large variety of different disciplinary areas and languages. Around 1.5 million bibliographic entries are added each year. With 0.5 million records, only the data for 1992 may not be representative since the database was built up in this period. This database was consulted by using the BSC related key words Balanced Scorecard, Score Card and BSC. We conducted computerized searches for the years 1992-2000 and recorded the bibliographic data of the articles received. For each keyword the outcomes were checked and redundancies and false hits were eliminated. This database search resulted in a sample of 244 bibliographic sources on BSC. To get an understanding of the context of these sources, we classified the articles along lingual and disciplinary lines. Then, Dutch publications were distilled from the total amount of BSC related records resulting in a sample of 95 articles from 33 different Dutch journals. Following established techniques of analyzing qualitative data, two raters examined this sample by content analysis. The analysis allowed us to categorize a number of themes that emerged in relation to the data. In addition, the content analysis also allowed us to trace the background of individuals and institutions involved in producing discourse on BSC in public display.

As a second source of evidence we conducted several in-depth interviews with a theoretically informed sample of leading management intellectuals and experienced practitioners. This sample of field experts consisted of two professors who had written on the theme, seven seasoned management consultants who actively propagated the concept and guided implementation trajectories, and two staff members of large organizations involved in the application of the BSC. Using semi-structured interviews we explored several main areas concerning their view on both the content of the BSC concept and the social dynamic associated by this concept. The interviews were transcribed and send back to the interviewees for comments. We exploited these interviews and a separate study of Aubel (2000) within the process of constant comparison.

A final constellation of sources produced a range of theoretically relevant data traces on organizational changes associated with the BSC in praxis. As argued, such a variety is important to develop a balanced view on the emergent reception pattern and develop a dense theory that accounts for the different actions attributed to



BSC (Strauss & Corbin, 1998). Specifically, two surveys (Oh & Haverhals, 2000; Van den Heuvel, 2000) provided general overviews of the dissemination of the BSC across the population of Dutch organizations. In addition we conducted a case study of two BSC efforts within a large Dutch insurance firm (Van Hooft & Kerstens, 2000). Here we also drew on the experiences of the field experts and a number of case descriptions generated from the PMT analysis. These contained a number of empirical studies and short case descriptions, which provided an admittedly selective insight into the actual change projects. In the comparative analysis we particularly concentrated on developing an understanding of both the extent and specific characteristics of the organizational changes that took place under the banner of BSC in different contexts.

#### **4. The Dutch reception pattern**

Against the background of the discussions about organization concepts and management fashions and based on the methodology, this section's aim is to present the reception pattern of the BSC in the Netherlands. To map a reception pattern, section 2 distinguished intensity and translations in both discourse and praxis. In describing the BSC-intensity, we make the distinction between discourse and praxis. However, these components mutually influence each other continually. In describing translations, their interweaves are such that they can not be considered separately or be unraveled completely. For instance, authors publish based on own experience, but is not clear what this is. Thus, in describing the BSC translations we could not distinguish discourse and praxis.

##### **4.1 Intensity of discourse**

As mentioned, we found 244 publications in the OLC-database for the period 1992-2000. Figure 1 presents the distribution over time.

--> INSERT FIGURE 1 ABOUT HERE

The curve shows that the number of articles were limited until 1995. After that year, the number grew faster. Thus, after a four-year "incubation period" the number of publications started to grow more quickly. Although the period studied is relatively large, no bell-shaped curve is present (this in contrast to BPR in The Netherlands; Heusinkveld & Benders, 2001). Such a curve is likely to occur if a longer period is taken into account. As a heuristic, one may look at the multiplication of print-media traces (PMT) during a particular period, for instance the doubling of the intensity in two consecutive years. Even if this were the case, there is no sign that the BSC is a management fashion if a sudden swing in PMT-intensity is taken as an essential

characteristic for such a fashion. The comments quoted in the beginning of this paper must be taken with a grain of salt.

Figure 2 shows the distribution of the 244 articles in three different languages: Dutch, English and German (the French "*tableau de bord*" was also investigated but only encountered three times).

--> INSERT FIGURE 2 ABOUT HERE

Figure 2 shows that print-intensity develops differently for the three languages studied. The number of Dutch-language publications grows gradually. The pattern for English is somewhat more capricious, but there is still a relatively steady increase. The publications in German provide a remarkable contrast: after a first publication in 1997 the number explodes to 37 in the year 2000 (this is not caused by a small number of German journals covered; see Benders & Van Bijsterveld, 2000). The sudden increase from 1995 to 1996 in Figure 1 is caused by a growth of publications in English, as displayed in Figure 2. The Dutch pattern follows the English one with a backlog of a year and a half.

As mentioned in section 2, the professional background of concept users is likely to influence their interpretations. Table 1 shows the distribution of Dutch publications over different disciplines.

--> INSERT TABLE 1 ABOUT HERE

Perhaps unsurprisingly given the background of BSC-initiators Kaplan & Norton, about half the Dutch-language publications appeared in professional magazines on accounting. The number of magazines is rather limited (only six), yet the average number of BSC-articles is quite high. Within Dutch accounting magazines, BSC got substantial coverage.

The journals in the category "management" are heterogeneous and include about 20 percent. The number of journals is large, and the average number of articles per journal about two. The latter is partly caused by series of specials in 2 magazines (as was the case for the HRM-discipline). Given the availability of BSC-related IT-tools, few IT-articles have been published. This may be a sign that the Dutch market for BSC-related IT-tools was rather small. Finally, BSC got little attention in Dutch academic management journals.

Where possible, the professional backgrounds of the authors were also researched. Fifty three percent of the authors turned out to be consultants. The main reason for consultants to publish is to gain attention for their product offerings and company, their publications can be seen as disguised advertisements. Characteristics include pointing to actual applications to demonstrate "real-life" knowledge and a

preference for successful cases, which may include difficulties that have been overcome.

In summary, the number of Dutch-language publications on the BSC grew steadily from 1995 to 2000 and the majority of the articles appeared in accounting magazines.

An interesting question is if this widespread discourse on the BSC can be considered as an indication about the actual changes within organizations.

#### **4.2 Intensity in praxis**

Data about the actual use of the BSC are very scarce. The print-media traces contained only one reference to a survey (Oh & Haverhals, 2000), eight longer case descriptions, and 30 short case illustrations. Most publications are purely conceptual, relating for instance what the BSC is, how it can be used, and what pitfalls are or might be. Beyond the print-media traces we encountered a second survey, which formed the core of a Master's thesis (Van den Heuvel, 2000).

Oh & Haverhals (2000) report about the Berenschot survey conducted in 1999 (Berenschot is an independent Dutch consultancy). One hundred and twenty managing directors of predominantly large manufacturing companies (response of about 6 percent) answered questions about their BSC-experiences. Only 19 percent of the respondents said their organizations used the BSC, 29 percent had plans to start using, 21 percent felt that the existing systems were adequate it while 31 percent was not sufficiently aware of its existence. Generally, the results fall short of the expectations: 50 to 70 percent of all users are held to be not or not fully satisfied with BSC (Berenschot, 1999), which estimation was confirmed by the interviewees. When asked for the reasons to use the BSC, some 90 percent mentioned "performance measurement" and 80 percent "monitoring". Less than 40 percent claimed to have used the BSC to clarify and update their organization's strategy. Concerning the use of IT-tools, most organizations used either self-developed Excel applications or existing software (financial or ERP-packages). Only three respondents mentioned specific IT-tools.

A smaller survey conducted in 2000 among large manufacturing companies which participated in a "benchmark project" (Van den Heuvel, 2000) generated an effective response of 41 respondents (out of 99). Of them 17 (41 percent) used the BSC in a non-marginal way. Given the large average size of the organizations (459 full-time equivalents) and the interest of the respondents, this outcome is probably positively higher than the average for Dutch organizations. The population of large manufacturing companies is not unlike the one reported by Oh & Haverhals (2000), which would indicate an increasing incidence. Such a conclusion would have to be taken with utmost caution, as the data are not completely comparable. In Van den

Heuvel's study, the BSC had on average been adopted 1,5 years before the data were gathered.

Generally the survey results indicate that the intensity of actual BSC usage is limited. The small number of extended case descriptions can be considered as an empirical confirmation of this conclusion. BSC best practices seem to be scarce. Perhaps one might expect consultants to publish on their successful implementations. But, although the consultants turned out to be more than 50% of the authors in the professional media, they did not write the extended case descriptions. They mostly wrote conceptual BSC descriptions that were accompanied by critical remarks and supplemented with descriptions of necessary implementation conditions and pitfalls. They 'only' illustrated their stories by short case illustrations. After all: 'Stories about failures do not have a positive effect on the demand for consultants' (expert 7). Related to this point, the moments management consultants started to market the BSC differ substantially, from 1992-1993 till 1998. Maybe these observations can be considered as a reflection that this praxis is still looking how to interpret the BSC concretely.

So, in contrast with the BSC discourse, empirical evidence indicates that actual use of the BSC is moderate. Nevertheless, the BSC is imputed an important role in the future. Studies show that 30-50% of the Dutch companies intend to implement the BSC in the future (Koning & Conijn, 1997; Berenschot, 1999; Van Heijkoop, 1999; Bothof & Van Hest, 1999; Martinus, 1999; Oh & Haverhals, 2000; Van Aalst, Noe & Segers, 2000). Of the Dutch leading management intellectuals interviewed, most have similar expectations. They expect the BSC to become an important cornerstone for strategic and management control if handled well. But, to that end, the concept and especially its underlying principles have to be evolved. However, other management intellectuals are skeptical. They expect the BSC to be a transitory concept that will be replaced by another concept, if presented. This concept, which will better fit the needs of companies, will incorporate underlying principles of the BSC. So, management intellectuals expect that the underlying ideas remain but they differ in their expectations about the transitoriness of the label.

In conclusion, BSC discourse reveals several dissimilarities in emergence and intensity and persistence and was primarily in the realm of accounting. Actual use in praxis falls short of the expectations suggested by this discourse. However, expected future BSC use and especially of its underlying principles is higher.

#### **4.3 Translations**

In their work on the BSC, Kaplan & Norton gradually moved the accent from the BSC as a framework to provide an integrated set of measures that drive performance (1992) to the BSC as a strategic management system that clarifies and update strategy and translates it into action (1996, 2000, 2001). So, their focus is moving from

performance measurement to strategic performance control with measurement as a means for control.

In this section, we discuss how these issues are perceived in the Netherlands. As will be shown, the BSC is viewed as an umbrella that may encompass a large variety of interpretations. Because the empirical data are adequate to unravel discourse and actions induced by and associated with BSC discourse, and neither the methodology is adequate nor our ambition is to present a complete overview of all existing translations, we have used an inductive approach out of which the Dutch dominant interpretations emerged. To describe these interpretations, the empirical material is structured in accordance with four main themes that discourse on the BSC and its use have evolved. Firstly, the association with strategy is discussed. Secondly, the perceived functions of the BSC are described. The third theme deals with the question how to put the BSC into practice. And the last theme outlines to what extent the BSC gives reason to rethink the position of professional.

The inductive approach and its emerging themes resulted into two dominant, interrelated yet loosely coupled clusters of interpretations: the technical and the organizational translation. These should be regarded as distinct contrasting categories that are closely related to different social groups in which they are shaped. The technical translation presumes the strategy as known and interprets the BSC as a control instrument to translate this strategy into operational terms. On the other hand, the organizational translation perceives strategy as ambiguous and subject to change. The BSC is regarded as a strategic learning system in which the hypothesis embedded in a business units' strategy are tested, validated and modified. The intention of this strategic management system is to result into action, i.e. to increase motivation and to guide interactive and comprehensive organizational change. To realize these change processes the BSC offer opportunities to conceptualize strategy and performance measurement next to technical, social, behavioral, political and economical aspects in a coherent way.

In the following, these two contrasting interpretations are further explained along the lines of the themes.

### **Technical translation**

This dominant interpretation repeats the message of Kaplan & Norton that it is important to use the BSC in the line of the strategy as a management and, therefore, performance measurement system. As particular stated in this translation, the *strategy* is presumed as a starting point, which means that there is consensus around a strategy that is assumed as known. The BSC is perceived to offer a structured approach to translate and implement this strategy. It *functions* as a control instrument that provides information useful for planning and control (Hosmans & Steenvoorden, 1998); Van Dijk, 1999b; Boons, Haverhals & Oh, 2000). To exploit the interpretative

space, Dutch papers display a variety of ideas, out of which three dominant (sub)clusters of interpretations emerged. These interpretations are strongly associated with the professional disciplines Accounting, IT and HRM in literature.

Especially in the *accounting* discipline, the BSC is associated with improving measurement systems and reporting formats. For that purpose, several papers describe a scale of methods and techniques directed at performance measurement and presenting coherent sets of performance indicators (e.g. De Waal, Bulthuis & Bergman, 1993 and 1994; Gillessen, 1996; Hoogers & Neef, 1996; Hers, 1997; Koning & Conijn, 1997; Vlotman, Basoski & Martinus, 1999; Van Dijk, 1999a; Van Aalst et al., 2000). The following may illustrate this: ‘The BSC is a model to streamline management information systematically and to optimize its content. Certainly not more, but also not less (Hers, 1997:61). Or: ‘The BSC brings renewal because it abandons the partial measurement and reporting on financial indicators only and widens the business controller’s perspective with new indicators (...) that intend to give a broader insight into actual and future organizational success (Koning & Conijn, 1997:36-37). After all, ‘the new generation managers prefers a wide range performance indicators to control the organization’ (Van Dijk, 1999a:14).

In the *IT* interpretation, which has close similarities with the accounting interpretation, the BSC is strongly associated with data and information processing. To improve the accessibility of information, the BSC is accentuated as tool to structure data in databases (Van Heijkoop, 1999; Koenders, Borgman & Van Nunen, 1999; Roozmond & Verhoeven, 2000). And, subsequently, ‘IT helps to computerize the assumed relations between the dashboard indicators’ (Peppelenbosch, 1999). Besides, the BSC is a useful concept to control and improve the quality of IT-projects by measuring the IT performance, resulting in an IT-BSC (Van Grembergen, 1998 and 1999).

Especially in the *HRM* discipline, the BSC is interpreted as an evaluation control instrument for human capital. In contrast with job descriptions as basis to deduce objectives, the BSC offers a framework to measure and evaluate strategically related performances of teams and individual employees. In addition, it helps to link scorecard results and reward structures (Van den Heuvel & Broekman, 1997 and 1998; Van der Lee, 1998; Lourens, 2000). In this way, employees experience how they create value, which should increase their motivation and commitment (Van den Heuvel & Broekman, 1997). To emphasize these aspects, several authors argue the importance of an additional HR perspective (Van den Heuvel & Broekman, 1998; Van der Lee, 1998, Houtzagers & Jonkeren, 2000a and b).

Within the technical translation, *implementation processes* can be characterized as ‘deductive’ and ‘linear’, which means that in an instrumental way step-by-step plans and conditions are formulated to implement the presumed strategy successfully. Consider the following: ‘to stress the practical nature of implementing a

BSC, this paper describes a plan that can be used as implementation manual. (...) It describes the subsequent implementation phases, with per phase pitfalls and suggestions to measure to what extent intended targets are realized' (Duin, 1997:45-46). Or in a case description: 'the BSC was implemented cascadelly in projects' (Martinus, 1999:8).

The idea of the BSC as an instrument in line with strategy is widely accepted, but experts and authors who write on practical experience - or seem to write so - indicate a range of implementation problems. Obviously the methods and techniques described do not sufficiently serve as implementation guidelines. In spite of the step-by-step recipes, the actual translation of an assumed strategy into operational terms appears to be difficult (Du Mée, 1996). Or as a leading practitioner interviewed noticed: 'The BSC concept is clear but too vague for concrete interpretations. For that reason you need to have experience with BSC implementations'. Many leading practitioners, management intellectuals and authors recognize BSC imperfections and give critical enumerations of conditions for successful implementations and pitfalls (do's and don'ts) (e.g. Stam, 1995; Gillissen, 1996; Duin, 1997; Bulthuis, Mijland & De Waal, 1998; Gelderman, 1998; Van Aalst et al., 2000). So, 'The BSC is successful, provided that ...' (Bulthuis et al., 1998). The saying 'easier said than done', which is applicable to many OC's, can also be put on the BSC. At least two groups of closely interrelated implementation problems are recognized.

#### *Instrumental difficulties*

Examples of difficulties that are associated with in deploying the concept are:

- Strategic objectives are unclear, ambiguous and give insufficient guidance to define performance indicators (Hers, 1998; Hosman & Steenvoorden, 1998).
- Performance indicators do not or can not measure what they should measure (Du Mée, 1996; Hers, 1997; Geurtsen, 1999), the quality of the underlying data may be questionable (Van Dijk, 1999b & c) or data are not available (Roos, 2000). 'It is difficult to measure (...) 'soft' information elements' (Stam, 1995; Kwaliteit in Bedrijf, 1997) and to set targets and to link rewards to the measures (Van den Heuvel & Broekman, 1997);
- (Causal) relationships between different performance measures are not as obvious as suggested (Gillissen, 1996; Oh & Haverhals, 2000). Consider the following: 'Maybe it is even a fallacy to think that the BSC can make one to one causal relations between the four perspectives with their performance indicators. (...) Relationships exist and the perspectives are connected, but not always unambiguous and quantifiable' (Hers, 1998).

#### *Underestimation of social consequences*

Technical aspects are stressed too much and social aspects to less (Du Mée, 1996; Martinus & Vlotman, 1998; Wijkstra, 1999; Bothof & Van Hest, 1999). Consider the

following. 'The methodology of the BSC takes about 10-20%. The process of implementation and embedding, and the resulting organizational changes takes the other 80-90%' (Kwaliteit in Bedrijf, 1998). However, 'the focus is too much on making a dashboard. But, by looking only at the dashboard you cannot decide where you want to go' (Peppelenbosch, 1999). An illustrative case example is a BSC application in an insurance firm which shows that the card was perceived almost only as a technical tool. 'Remarkably' the resulting technical implementation did not result in real significant changes in strategy and actions (Van Hooft & Kerstens, 2000).

Critical 'social' success factors are almost neglected, such as culture, management style and commitment, communication and training (e.g. Roos, 1995; Du Mée, 1996; Hoogers & Neef, 1996; Ridderbos, 1998; Van Dijk, 1999a; Koks, 1999). But also consequences that the BSC indirectly involves are overlooked, like threats accompanied by providing (more) transparent information (Du Mée, 1996; Martinus, 1999). 'The implementation makes differences in understanding, vision, secret agendas and fear to be accountable transparent. For a successful implementation, the aspects first have to be overcome' (Van den Heuvel & Broekman, 1998). If not, 'the implementation may be sabotaged or the performance indicators may be distorted' (Bulthuis, Mijland & De Waal, 1998:32). So, BSC principles have to be embedded 'right' into the organization (Bothof & Van Hest, 1999). Further, 'dynamic' aspects like 'learning by doing' and interventions are included insufficiently (Van Helden & Kamminga, 1995; Ridderbos, 1998; Van Dijk, 1999c; Peppelenbosch, 1999; Van Heijkoop, 1999; Van der Meer-Kooistra & Vosselman, 2000; Oh & Haverhals, 2000).

These comments show that implementing a BSC is not a sinecure (Hers, 1998). Often the organization's strategy is unclear. And, required changes are comprehensive, interrelated, and with far-reaching consequences for diverse aspects of the organization. The necessary changes go beyond the traditional reach of the disciplines such as accounting and HRM. Within these disciplines, the BSC gives cause to discuss the *role of the professional* in different ways.

In the *accounting discipline*, on the one side, the BSC helps to stress necessity to look beyond the traditional perspective of the business controller and to realize that the traditional instruments are not adequate anymore. On the other side, the concept matches the need 'to think over further professionalism of planning & control cycles' (expert 10). The BSC is perceived as tool useful to broaden the role of the business controller. It is strongly associated with the changing role controller from corporate policeman to business improver and change agent (Smits, 1993; De Waal et al., 1993; Blommaert & Hendriks, 1996; Roos, 2000). 'The controller is a pioneer that ensures the management information becomes one of the most important management control instruments' (De Waal et al., 1993).



Within *HRM*, the BSC makes the increasing importance of intellectual capital visible, which indirectly emphasizes the essential role of HRM. However, the growing realization to think into terms of strategic relevance gives rise to questions like: what is identity of HR professional and how is HRM value-adding? Within this context, the BSC is perceived as helpful to evaluate and restructure the HRM department (Van den Heuvel & Broekman, 1997 and 1998; Van der Lee, 1998; Houtzagers & Jonkeren, 2000; Lourens, 2000).

Summarizing, in the technical translation instrumental use of the BSC appears to be the dominant interpretation. This perception especially emerges in the professional disciplines accounting, IT and HRM. However, the argued use in line with the strategy appears to be limited at most. Causes seem to be difficulties inherent in comprehensive organizational changes, which illustrate the complexity of real strategic implementation, and a traditional instrumental attitude of these disciplines. On the contrary, ironically, Kaplan & Norton (2000, 2001) increasingly emphasize the importance of strategy. The organizational translation closely fits this focus.

### **Organizational translation**

In this view, which is mostly based on papers that reflect interviews with Kaplan (Martinus & Vlotman, 1998; Martinus, Vlotman & Basoski, 1998; Vlotman et al., 1999; Koks, 1999), the BSC is associated with a holistic, organic concept for managing *strategy*. By testing, validating and modifying the hypothesis embedded in a business units' strategy and initiating discussions about connections between strategy and management control and their supposed means-end relationships, the BSC offers a continuous strategic learning system (Smits, 1993; Du Mée, 1996; Martinus et al., 1998; Bothof & Van Hest, 1999; Koks, 1999; Van der Meer-Kooistra & Vosselman, 2000). So, here the BSC is considered as a management philosophy, a 'mental' framework, that creates cause and effect mindset (Stam, 1995; Hers, 1998; Martinus et al., 1998; Ridderbos, 1998). Consider the following: 'The most important is the discussion about assumptions underlying strategy and relationships with the management system' (Bothof & Van Hest, 1999) '(...) to help people realize what they do and why they do it' (Vlotman et al., 1999). Or: 'the BSC does not provide tailor made solutions (...) or take work off managers' hands, but only clarifies the view on relevant aspects of management (Hers, 1998) and: 'Translating words in measures to make the discussions more transparent' (Koks, 1999).

To bridge the gap between vision and operations (Smits, 1993), these continuous recursive learning processes have to result into action, i.e. organizational change (Du Mée, 1996; Koks, 1999; Roozmond & Verhoeven, 2000). In this perception, the BSC aims to *function* as an intermediary - an organizing framework and communication mechanism - to motivate and guide change processes (Bothof & Van Hest, 1999). Consider the following. 'The processes the BSC induces, directly

and indirectly influence and change individual behaviour and corporate culture' (Roos, 2000:12). Du Mée (1996:21) argues that BSC is not merely a picture, but: 'it is about a way of working (...)' and 'in that sense the BSC is more like a philosophy'. And, '[The BSC] makes clear why an organization has chosen for a certain strategy and the implications this has. This may be very confronting because explicating the strategy and resulting actions implies that, on a deeper organizational level, the underlying norms and values are made clear and have to be complied with. Maybe in the actual culture it is not done to address somebody on his performance. So, a successful BSC implementation implies cultural change' (Van den Heuvel & Broekman, 1998).

Relating to the *implementation processes*, it be characterized as 'inductive', nonlinear and comprehensive. The structured approach the BSC offers asks for different way of acting. To bridge 'the phase difference in the development of a structure and a matching culture' (Lourens, 2000), interactive, multiplicative change processes have to be realized. Therefore, interrelated key success factors have to be stressed, such as:

- commitment of topmanagement and the management style;
- engagement and motivation of employees;
- continual willingness to change individual behaviour and corporate culture;
- capacity to deal with contingencies (Smits, 1993; Du Mée, 1996; Kwaliteit in bedrijf, 1998; Hers, 1998; Van Dijk, 1999a; Koks, 1999; Savelkoul, 1999; Wijkstra, 1999; Lourens, 2000)

Our case study in a financial institution showed that with full support of the board of directors, empowered teams gradually had to implement the BSC, both on central and local level. In training sessions and in daily praxis, coached by consultants, they learned to deal with organizational change and to cooperate in a more synergetic and coherent way. Supported by the staff department Planning & Control the teams frequently had to report their performance and evaluate the usefulness of the indicators. Increasingly, the BSC was considered as framework that induces ongoing processes of interaction and participation aimed at developing a way of working in which teams increasingly are self-driven and self-organizing.

Besides, the organization has to be aligned with strategy to create opportunities for integration and synergy. Within this context, the holistic nature of the BSC appears to offer opportunities to conceptualize strategy and performance measurement next to technical issues and behavioral, social aspects in a coherent way (Van Eijndhoven, 1996; Pisa, 1998; Hosman & Steenvoorden, 1998; Ahaus & Diepman, 1999; Thijssen, Poot, Bredewold, Van der Vloed, Mijland & Linker, 1999; Hugen, 1999; Koster, Van der Vossen & De Jongh, 1999; Van den Heuvel & Broekman, 1997 & 1998; Houtzagers & Jonkeren, 2000a & b; Roozmond & Verhoeven, 2000).

So, organizational changes that the BSC induces might be comprehensive and complex. Associated with this consciousness is the changing *role of management*. For instance, Du Mée (1996:17) argues that ‘the BSC is inevitably related to the management process’. The BSC helps management to look to the organization in a distant way and, consequently, to act in a different way. To deal with contingencies, it has to initiate processes aimed at strategic learning. And for that purpose, it maybe needs to change its management style and ways of communicating, like to ask the ‘right’ questions (Koks, 1999), to motivate and involve employees (Smits, 1993; Van den Heuvel & Broekman, 1997 & 1998; Bothof & Van Hest, 1999; Vlotman et al., 1999; Roos, 2000).

Figure 3 summarizes the two dominant contrasting translations. For each theme, the circles illustrate the contrasting interpretations. The size of a circle represents the number of publications characteristic for the interpretation cluster concerned. As shown, by far the most dominant interpretation is the technical one. Besides, although simplified, the circles reflect some mutual relations between the themes per translation. However, for reasons of clearness the circles do not reflect their loosely coupled interrelatedness.

#### **4.4 Flow of organizational knowledge**

A final theme that emerged from the data relates to the flow of knowledge associated with the BSC. As argued above, to become popular a concept has to be regarded as a novel way to address contemporary organizational problems. In this section we discuss to what extent the BSC is perceived as new within different groups, and particularly by practitioners and within academia (cf. Astley & Zammuto, 1992). This distinction is important as Rogers’ conceptualization of innovations as being “new to a particular user” applies to practitioners in particular, while academics, to whom accumulation of disciplinary knowledge is a key norm, can be expected to have a much broader knowledge base than practitioners.

The occasional academic sees the BSC as a management accounting innovation (Gelderman, 2000). It is also argued that it addresses problems that emerge from deploying notions of traditional management accounting in a novel way (Boons, Haverhals & Oh, 2000). Yet thinking about improved systems for performance measurement and management and linking them to strategy is not particularly regarded new in the academic domain (Van Helden & Kamminga, 1995; Van der Meer-Kooistra & Vosselman, 2000). Consequently, the BSC is not viewed as something exceptional but rather as an exponent in a larger movement promoting a way of thinking that seeks to manage and measure organizational performance by more parameters than just those which can be expressed in financial terms. The

generic idea of also taking non-financial parameters into account is an old, yet BSC as a specific solution often was presented as new.

If this solution is introduced in organizations, it is new to the users in those organizations. However, it does not tend to be a radical break and there is a certain degree of compatibility with existing systems (Rogers, 1995). The practitioners Koning & Conijn (1997:37) state that the BSC replaces old-fashioned budgeting cycles and old sets of management accounting reports and makes them part of the new system. In this sense, the concept is considered as an enrichment of and addition to existing planning and control instruments (Hoogers & Neef, 1996). For instance, one consultant noted that: 'The BSC combines strategic thinking and bottom up reasoning in an innovative and powerful way of thinking' (expert 12). Furthermore, many of our organizational informants stress that information on different items has always been documented in their organizations. Even before the introduction of BSC managers received reports and memos on the performance of different organizational aspects. As a consequence, organizational changes associated with BSC are regarded as merely a further systematization of things that were present and activities that were already done before. The BSC is often presented as new in organizations, but at the same time from a particular vision it brings certain existing things together. As one manager noted: "the information sources of something like the BSC remain the same, but owing to the BSC we suddenly have this information in one overview" (expert 11). Another dimension of compatibility and hence continuance was found among BSC-suppliers. Consultants habitually give the concept their personal interpretations and hereby extensively draw upon previous experiences. The concept of BSC allows bringing in existing knowledge and skills because it holds certain vagueness and many organizations are inexperienced in its application (expert 3). As one consultant noted on the way they worked out the BSC concept: "By drawing on other implementation experiences, this consulting firm has developed its own implementation method" (expert 4). In addition, consultants stressed they exploited the BSC to get 'traditional' issues like critical success factors and performance measurement on the managerial agendas in various organizations (expert 9).

But the solution creates problems of its own. Apart from the "normal" implementation problems, many persistent organizational problems arise. Particularly, there remains a continuous need for organizations to translate strategy and success factors into concrete and useful performance indicators (Gillissen, 1996). At the same time, though, various scholars point out that it remains highly problematical to clearly define strategy and goals in most organizations as well as dealing with the measurability of outputs. Also multiple criteria decision making will inevitably remain to create controversies (Blommaert, 1996; Blommaert & Hendriks, 1996; Van Helden & Kamminga, 1996).

Although BSC may not be new in a revolutionary sense, several elements in organizations have become a bit different than usual. One staff member noticed that in his organization: “The concept has clearly resulted in a further dissemination of the notion to consider issues as clients and employees in the reports as well” (expert 10). Also the concept may give rise to an increased awareness how performance of different organizational units can affect each other (Martinus, 1999). Apparently, the popularity of such a concept induced further dissemination of organizational knowledge on particular issues afterwards. Under the popular label of BSC organizations are more easily inclined to revise the management reporting system or think about a further systematization of the planning cycle. Introducing the BSC resulted in information on important issues to be documented in a more structured way. Also the concept has “clarified the process within which the plans are made” and “concentrates attention to the coherence of these plans” (expert 10). The intensive discourse on BSC brought several persistent organizational problems and issues of performance management on many managerial agendas (Vosselman, 2000). Here the concept was presented as a distinct idea though its deployment was based on existing techniques and information sources. Hence, certain ideas and experiences that have been present for a long time are in a sense rediscovered and created momentum for a larger movement. The BSC acted as a crystallization point, and re-addressed the attention of many managers and accountants to a classic control problem.

## **5. Conclusions**

Against the background of the evolving management fashion literature we discussed the ‘reception pattern’ of the BSC in the Netherlands to get insight into the organizational changes induced by and associated with the BSC-discourse. We demonstrated that, since its launch by Kaplan & Norton (1992), within this country the BSC has enjoyed considerable attention in literature from practitioners and academics alike (Figures 1 and 2) and is especially discussed in the accounting discipline (Table 1). Taking a doubling of the number of print-media traces in two consecutive years as a heuristic, we could not substantiate the claim that BSC in the Netherlands is a typical management fashion. As far as empirical evidence on actual BSC-use is available, this falls short of the expectations suggested by some commentators. The number of organizational changes induced by and associated with the BSC-discourse appeared to be limited. This supports the notion that intensive discourse does not necessarily coincide with actual use of the ideas, and therefore is only loosely coupled to organizational praxis.

Further, the data from this study indicate that within the national context, interpretative viability provides opportunities to translate the concept in various ways to fit the concept to the particular needs of the organizations.

In relation to the empirical data, we described two dominant, loosely coupled clusters of interpretations: the technical and the organizational translation (Figure 3). These clusters should be regarded as distinct and contrasting categories and are closely related to the different social groups that shaped them. Especially the technical translation shows to be far dominant and is frequently associated with implementation problems. In this 'deductive', 'linear' interpretation, strategy is presumed as known and the BSC is interpreted as a control instrument to translate this strategy into operational terms. On the other hand, the organizational translation interprets the BSC as a strategic learning system. In this 'inductive', holistic interpretation, hypotheses embedded in a business units' strategy are tested, validated and modified with the intention to result into action, i.e. organizational change.

Although the actual number of organizational changes appeared to be limited, evidently the BSC has impact on organizational control. The attention for BSC is important in re-addressing the attention of organizational decision-makers on a classic problem: measuring performance that can not readily be assessed in unequivocal financial terms. In a variety of professional disciplines it has stimulated an increased understanding of the importance of strategic management control. The strongly association of the BSC with changing roles of practitioners, like the business controller, the HR manager and the senior manager, illustrates this point. Besides, against the background of the progressing insights of Kaplan & Norton from the BSC as integrated measurement framework (1992) to strategic management system aimed at strategic learning and resulting organizational change (1996, 2000, 2001), the BSC and especially its underlying principles are considered to hold a central role in the future, as been indicated by management intellectuals and practitioners. However, the interpretative viability of the concept makes that it remains to be seen how and to what extent the BSC actually will be used. This underlines the necessity for future empirical research to assess the BSC's reception pattern more fully.

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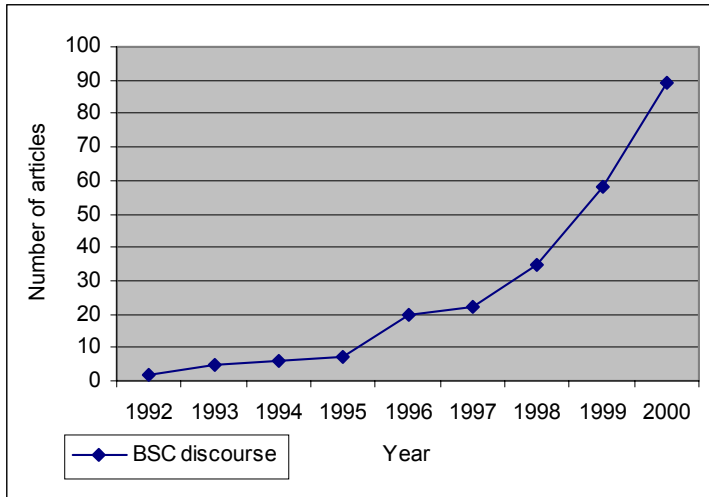
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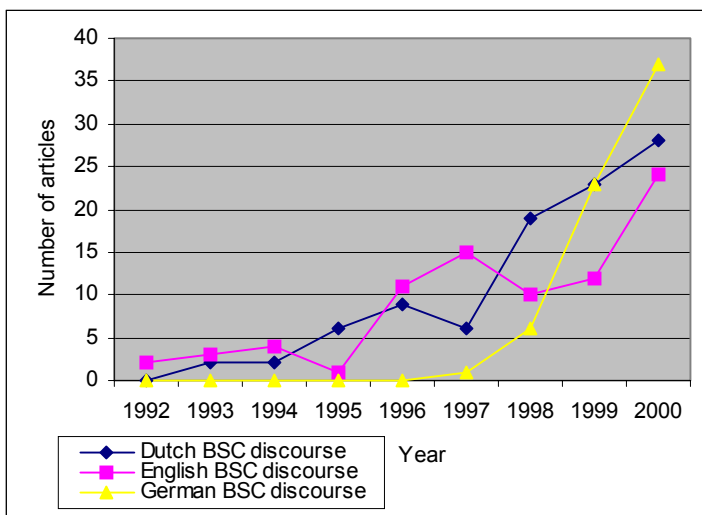
**Acknowledgements**

The authors thank the participants of the SOM workshop and especially Kees van Veen, Arjen van Witteloostuijn and Lila Ruscitti for comments on a previous version and the interviewed experts Raoul van Aalst, Fred Conijn, Ronald Duin, Arno Geurtsen, John Koster, Normen Meinen, Martijn Ridderbos, Eduard von Saher, Mark van Schijndel, Fred Vlotman, Ed Vosselman and Andre de Waal for their contributions.

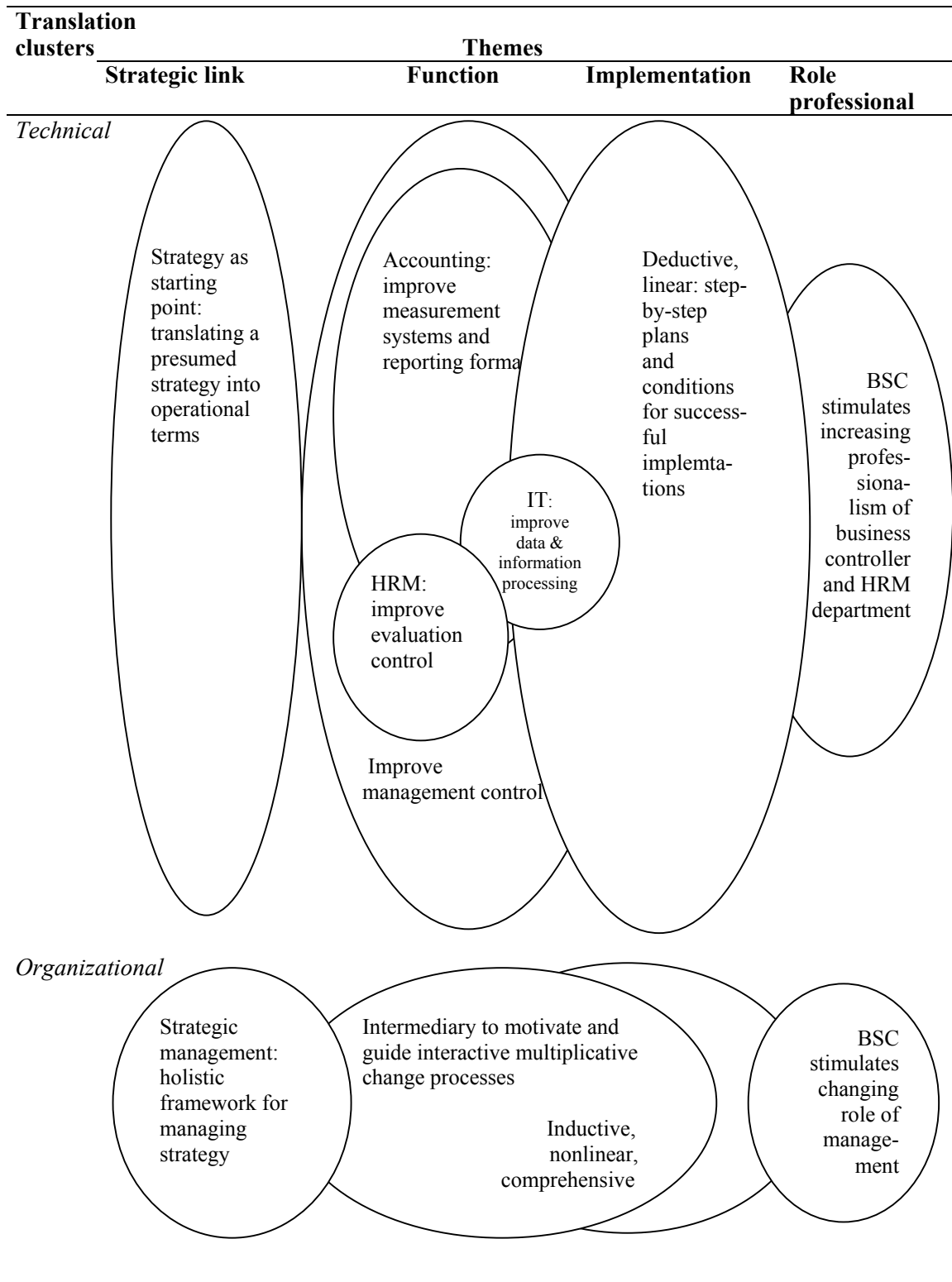
**Figure 1** Frequency of publications on the BSC in 1992-2000



**Figure 2** Frequency of publications on the BSC in 1992-2000 in three languages



**Figure 3 Translations summary**





**Table 1** Classification of BSC articles in 1992-2000

Nature of journal (see also Appendix)	Discipline	Number of journals	Number of articles	As a percentage of the total	Average number of articles per journal
Professional	Accounting	6	43	45,3	7,2
	Management	10	19	20,0	1,9
	IT	5	8	8,4	1,6
	HRM	2	8	8,4	4,0
	Other	7	11	11,6	1,6
	Subtotal	30	89	93,7	3,0
Academic		3	6	6,3	2,0
Total		33	95	100	2,9

## Appendix Overview of journals with BSC publications

Journal	Cat.	Year									Tot.
		1992	1993	1994	1995	1996	1997	1998	1999	2000	
B & G	Oth	0	0	0	0	0	0	0	1	0	1
Bedrijfskunde : tijdschrift voor modern management	Aca	0	0	0	0	0	0	1	0	1	2
Computable : automatiseringsvakblad voor de Benelux	IT	0	0	0	0	0	0	1	1	0	2
Controllers magazine : vakblad voor controllers	Acc	0	1	0	0	0	0	2	4	2	9
De accountant : orgaan van het Nederlands Instituut van Accountants	Acc	0	1	1	0	1	0	0	0	0	3
De automatisering gids	IT	0	0	0	0	0	0	0	1	1	2
Elan : magazine voor directeuren en commissarissen	Mgt	0	0	1	0	0	0	0	1	0	2
FEM : financieel-economisch magazine	Mgt	0	0	0	0	0	1	1	0	0	2
Gids voor personeelsmanagement	HRM	0	0	0	0	0	0	2	0	0	2
H2O : tijdschrift voor watervoorziening en afvalwaterbehandeling	Oth	0	0	0	0	0	0	1	0	0	1
Holland Management Review	Mgt	0	0	0	0	0	0	0	0	1	1
Informatie management	IT	0	0	0	0	0	0	0	1	1	2
Informatie professional : magazijn voor informatiewerkers	IT	0	0	0	0	0	0	0	0	1	1
Kwaliteit in bedrijf	Mgt	0	0	0	0	0	1	1	1	0	3
LaBriefing : the essential source for labmanagers	Oth	0	0	0	0	0	0	0	1	2	3
Leidinggeven & organiseren	Mgt	0	0	0	0	0	0	1	0	0	1
MAB	Aca	0	0	0	0	0	0	0	0	1	1
Management team : grootste magazine voor het gehele bedrijfsleven	Mgt	0	0	0	0	0	0	1	0	2	3
NIVE management magazine	Mgt	0	0	0	0	0	0	1	0	0	1
Overheidsmanagement	Mgt	0	0	0	0	1	0	0	0	2	3
Pacioli journaal	Acc	0	0	0	0	2	0	0	0	0	2
Personeelbeleid : officieel orgaan van de Nederlandse Vereniging voor Personeelbeleid	HRM	0	0	0	0	0	1	2	0	3	6
Quote : een ondernemend magazine	Mgt	0	0	0	0	0	0	0	0	1	1
TAC : tijdschrift voor administrateurs en controllers	Acc	0	0	0	4	1	3	1	0	0	9
Tijdschrift controlling : officieel orgaan van het NGA Vereniging van Financieel-Administratieve Managers	Acc	0	0	0	0	0	0	2	6	4	12
Tijdschrift financieel management	Acc	0	0	0	1	1	0	2	1	3	8
Tijdschrift management & informatie	Mgt	0	0	0	0	0	0	0	1	1	2
Tijdschrift voor bedrijfsadministratie	Aca	0	0	0	1	2	0	0	0	0	3
Tijdschrift voor het Economisch Onderwijs	Oth	0	0	0	0	1	0	0	0	0	1
Tijdschrift voor marketing : officieel orgaan van het Nederlands Instituut voor Marketing-NIMA	Oth	0	0	0	0	0	0	0	2	1	3
Work flow magazine	IT	0	0	0	0	0	0	0	1	0	1
Zorg en ondernemen : vaktijdschrift ouderenzorg	Oth	0	0	0	0	0	0	0	0	1	1
Zorgvisie : vakopinieblad voor de zorgsector	Oth	0	0	0	0	0	0	0	1	0	1
		<b>0</b>	<b>2</b>	<b>2</b>	<b>6</b>	<b>9</b>	<b>6</b>	<b>19</b>	<b>23</b>	<b>28</b>	<b>95</b>

**Category**

Aca Academic  
Acc Accounting  
IT Information technology  
HRM Human resource management  
Mgt (General) management  
Oth Other