



JOURNAL OF PRAGMATIC CONSTRUCTIVISM

A tribute to Hanne Nørreklit's contribution to academia

Poul Israelsen

Aalborg University; pi@mp.aau.dk

1 Introduction

I have known Hanne since she started her academic career. It was at Aalborg University in 1985. She came from a position as Controller and Financial Manager at Södahl — at that time and still today a quality brand within home textiles. Prior to this position, she had been a Controller at Pasilac (later APV Pasilac and today part of SPXFlow). These seven years of very relevant practice in developing management control systems for companies in the USA, France, the UK and Sweden, was one of the reasons why she was chosen for the academic position. She was hired as an Assistant Professor. At that time, it wasn't mandatory to have a PhD to become an Assistant Professor. Her Master of Science degree from the Aarhus School of Business (now part of Aarhus University) and her experience was more than sufficient. However, as will become evident, it didn't take her long to write up and defend her PhD thesis.

She joined the Department of Production at Aalborg University. The university was still rather young, founded only 11 years earlier in 1974, and heavily based on the ideas of problem-based learning and interdisciplinary teaching and research. The department had an academic staff of approximately 40 people. About half had various engineering degrees within production and production management, and the other half social science degrees within macroeconomics and business administration — plus one notable philosopher, cf. below.

I, amongst others, within our small group of management accountants, decided that we had better give her a shock from the start and let her have a firsthand experience with management accounting as a research field. Therefore, we took her to EAA's Annual Congress, which in 1985 took place in Brussels. It was EAA's 8th Annual Congress but at that time we were already seeing many different contributions from all kinds of research perspectives and all kinds of researchers studying the field — economists, psychologists, sociologists, historians, etc. We figured this would be very confusing to Hanne. I think to some degree it was but at the same time she saw a research field open to many new approaches.

Lennart Nørreklit, the philosopher, was in the process — it turned out later — of writing a doctoral dissertation within logic. Not a PhD, which he already had from Aarhus University where he skipped a Master's degree and went directly for a PhD (Magisterkonferens). I knew Lennart very well. He and I started the same day in 1973 in the city of Aalborg at a satellite campus of the Copenhagen Business School. We knew from the very start in the summer of 1972 that that school was going to be integrated into the new Aalborg University to receive its first students September 1st, 1974.

A brief note on Lennart's doctoral thesis: the title is "Formal Structures in the Social Logic: A Study of the Logic of Statements" (original in Danish), Aalborg University, 1986 (Aalborg University Publishing, 1987). It is a comprehensive work: 1,059 pages in its submitted version and 822 pages in Aalborg University Publishing's version. One member of the assessment committee was Georg Henrik von Wright, at the time a professor at Cambridge University, and the immediate successor of Ludwig Wittgenstein there! I attended Lennart's presentation and defense of his dissertation. In von Wright's closing remarks he said: "Dear Lennart, half of the dissertation would have been sufficient to be granted the dr.-degree, congratulations".

The first 120 pages of the dissertation are relevant to the future work of Lennart, Hanne, and I. It is here that the nature of formal structures of logic, individual logic and social logic are explained and related to one another within a social reality. These pages also speak of how social reality can be studied without losing or abstracting logic away. These thoughts had quite an impact on our ideas about the relationship between business economics, business administration and management. It led to a common working paper entitled "Economic management" (1987) describing a rather comprehensive research project. We figured the paper to be so interesting that Professor Anthony Hopwood would like to discuss it with us! We mailed him the paper and it ended up with all three of us being invited to visit him

at his office at London School of Economics, LSE. During the visit he encouraged us to continue — fortunately! In many ways it was a funny and strange trip: we received no funding from our university, and we stayed eight days at a cheap tourist hotel because at that time it much was less costly to fly during weekends. On top of that, we all took a drop in salary and went part time to finish working on the paper. (Lennart had tried a leave of absence with no salary for a whole semester to finish his dissertation — and I forgot to inform my family 😊.) Moreover, we found out that no one in London, except Hopwood, spoke English. Everyone at the hotel was from Eastern Europe or Asia and the clerks in the stores we visited spoke cockney.

In 1989, all three of us left Aalborg University. For quite some time, we had — with no success — tried to change the structure and curriculum of the bachelor's degree program of Business Administration (in Danish: HA) in order to sharpen and give more room for the business economics disciplines using logic, for example management accounting. Fortunately, as it turned out, all three of us had an opportunity to find new positions at the Aarhus School of Business, and so we did. However, somewhat surprisingly Aalborg University's Faculty of social sciences granted our research project, Economic Management, a three-year, full-time, research grant (no teaching or administrative work attached!) Hanne and I both applied for it asking each of us to be granted one and a half years of funding. We agreed on Hanne to go full time on her project first, and in my recollection, she succeeded within the one-and-a-half year time frame to finish her project entitled "The company's problem recognition" (original in Danish) and defend it for her PhD degree. Marvelously well done! Her project falls within the Economic Management framework. (Just to finish on the AAU research grant: I took the second one-and-a-half-year period which with a supplementary one-year grant from Aarhus School of Business gave me the opportunity to finish my project on "Activity- versus Variability-Based Management Accounting" (DJØF publishing, 1993). It was never submitted to a PhD committee, but it did provide me with a professorship at Southern Denmark Business School (later integrated into University of Southern Denmark).

2 The foundation of Hanne's academic work

Hanne's thesis is in Danish, and her own abstract of the it, provided on the back cover of the book, reads like this in my translation:

"The thesis takes its point of departure in the fact that problems are often recognized late in companies, and that existing mainstream business models do not support more anticipatory problem analysis. Recognition of problems — before they create disturbances in company operations — demands a transcending recognition. A mode of recognition that not only incorporates facts but also subjective significant matters.

The thesis provides a comprehensive theory of modes of recognition and these modes impact on the way problems evolve in companies. The thesis includes three types of problems (concrete, real, and existential) and three modes of recognition (reflexive, logical and intuitively). The reflexive mode of recognition is integrated with the other modes of recognition to describe a method that establishes effective economic control and efficient operations."

(Nørreklit, H., 1991)

Let me give a condensed account of how this unfolds in the thesis. Her center of interest is the control and development of the privately owned business. Her starting point is that such a company has established itself within a more or less broadly defined product/market. To service this product/market the company has set up a system of operations/routines. It is through a relatively smooth handling of customer orders in operations that profit is generated, which is necessary for the company to avoid running into problems of existence. Nevertheless, once and a while problems occur. The thesis distinguishes between concrete problems, real problems, and existential problems.

A concrete problem is a difficult task, which the established routines in operations are not geared to handle, and consequently disturbs smooth operations. Using an unreflected approach to problem-solving, the problem is repeated without contemplating in the context of why the problem occurred. The consequence will be the recurrence of concrete problems, where you end up putting out one fire after another.

Real problems are possible to recognize by perceiving the initial problem only as a symptom of a wider problem — the real problem. The solution aims at an enduring solution where the overall context is analyzed and inconsistencies are identified. The solution entails revoking traditions that are no longer in line with reality and substituting these with new routines capable of handling the new reality. The control model then provides early problem recognition and an enhanced capability for speedier changes in operations, entailing changes in objectivization, materialization, routinization, coordination, and internalization.

Methods/modes of recognition are also important to the thesis. Recognition means that we, by using our consciousness and language, conceptualize and understand reality. The thesis conceptualizes three modes of

recognition: (i) reflex recognition (experience-based with no new conceptualization), (ii) logical recognition (conceptualization-based but no experience incorporation), and (iii) intuitive recognition (incorporating (new) experience as well as new concepts). The conceptualization's subject area is what is essential to the construction of reality, consisting in this thesis of three dimensions: facts, logic, and values. These three dimensions are no doubt familiar to the reader, and consequently not described further.

All three modes of recognition are essential. The reflexive (spontaneous) recognition occurs where we, with no instruction or new contemplations, immediately see the solution to a task. There is a synchronous coordination between phenomenon and action. This kind of recognition is essential for handling everyday tasks. It is essential in operations. Without reflexive recognition, no expertise would exist. The source of error in reflexive recognition occurs when it is used inappropriately, or if changes in the subject area arise (the source of concrete problems).

Logical recognition has recognition of logic systems and argument as its subject area. Man's ability to create and employ logic systems and arguments provides him with the ability to construct (human) reality. Logic systems and arguments are thus building blocks in creating reality. Managerial economics is an example of a logic system, where we are subject to hypothetical prerequisites, and we deduce optimal actions. An annual budget is a logic system where we calculate the expected income statement and end of year balance sheet using stated preconditions. What is worth noting is that logic cannot be used to deduce facts, nor can it recognize values.

Finally, we have intuitive recognition. This mode of recognition has three main phases: (i) Intuitive sensing, (ii) an intuitive recognition resulting in a logic theory, and (iii) a critical test of the theory resulting in a workable theory or a rejection of the tentative theory. In phase two we see that logic is part of intuitive recognition. Intuitive sensing refers to observations — signals — which indicate that something is different from the expected; signals that turn thinking in a new direction. It is phenomena that are sensed; phenomena that are still not put into language, and, consequently, not facts. If an organization is going to react to a person's individual intuitive sensing you need to put it into language, externalize and discuss it, in order to make it not only an individual but a social intuitive theory that can be subjected to assessment and test. If the test is successful, it will give rise to changes in operations.

In this conceptual universe, Hanne succeeds in putting in her interpretation of "economic management". Her starting point here is that theories and models known from managerial economics, corporate finance, accounting, and management accounting are logic models as they are based on reasoning — using logic — from basic assumption. She puts these theories and models into three groups: a *measurement logic* (comprising revenues, expenses, cash flows, costs, profit, contribution margins, etc.), *decision-making logic* (optimization, capital budgeting, master budgeting, etc. providing reasons for future actions and resulting in rules and objectives used in coordination), and a *coordination logic* including efficiency standards, decision rules, means of coordination, and goals/objectives. These can be rather specific, e.g., a minimum of Euro 100 in contribution margin markup per hour on a strategic machine capacity, or less stringent, such as rules for coordination between departments.

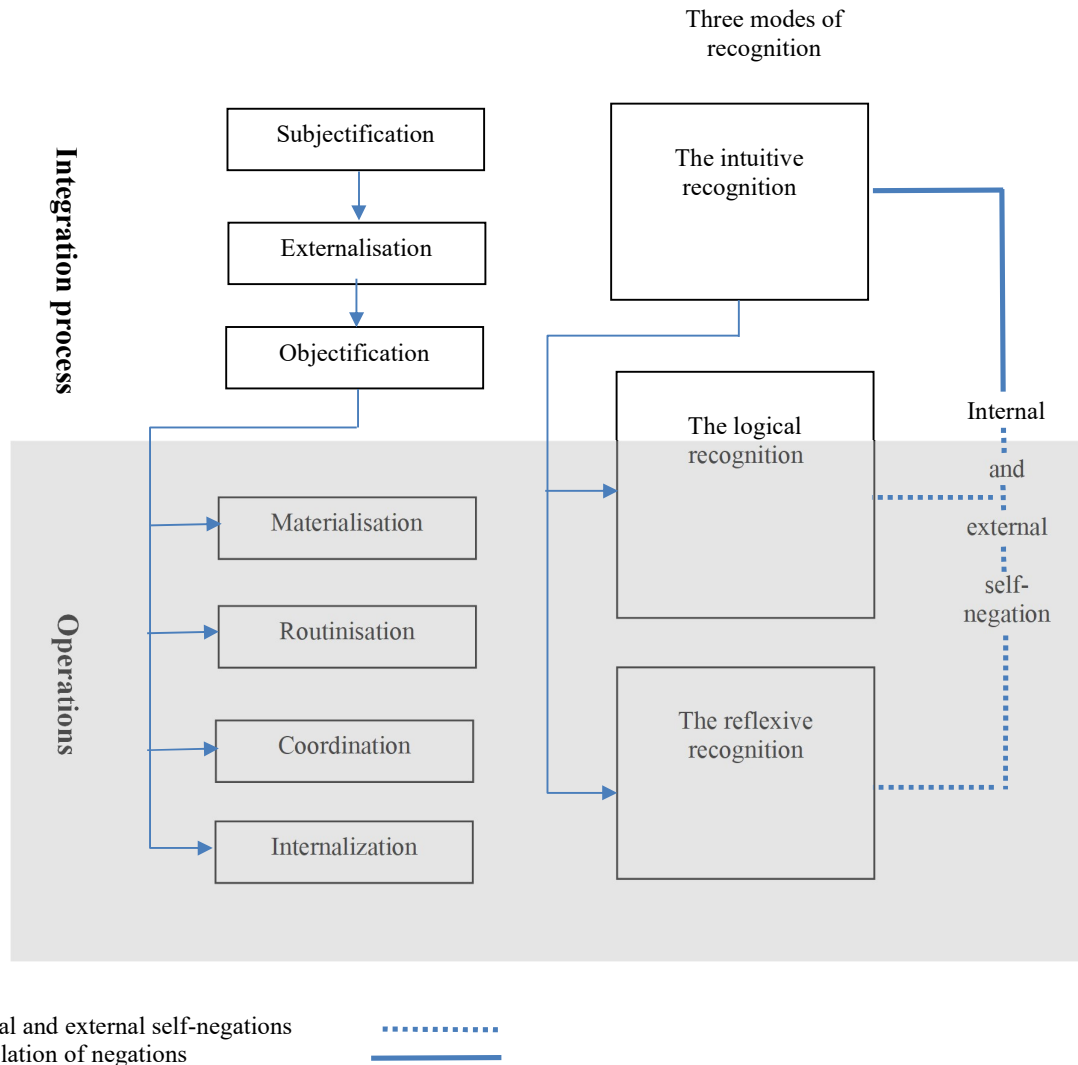
The accounting measurement logic can signal symptoms of real problems and existential problems and is the platform for the other two logics. The decision-making logic can structure and delimit decision situations so that profitable products and customers are integrated, and unprofitable ones are left out. The coordination logic delineates actions in operations and directs them towards profitable actions and routines.

The economic management logic(s) this way is instrumental in creating reality. They are of significance; they form part of the dominant coalition's objectivization. Put another way, if economic management logics are not part of, and not integrated in a company's established objectivization, profitability is a coincidence.

The logic of economic management does not work on its own and, consequently, is not a vehicle for intuitive recognition. Only through intuitive recognition is it possible to recognize problems before they become concrete. Intuitive recognition not only senses signals of problems but also possibilities of negating (solving) problems. Therefore, we need new decision-making models that adopt intuitive recognition and recognize real problems early enough to develop routines to handle problems and exploit the possibilities. Solutions to real problems are created by penetrating traditions — old modes of operations — which hold abstractions from reality and substitute these with a new reality, with new rational routines. Further, the new routines should be based on economic and rational criteria. They should be based on an *economic rational and intuitive decision model*.

Such a decision-making model should be part of a company's constitution process and incorporate the three recognitions processes. Hanne designates this a value-rational decision model, cf. Figure 1 (translated from Nørreklit, H. (1991), p. 119).

Figure 1. A value-rational decision process



I am quite sure that some of Hanne's inspiration for an alternative look at management accounting was stimulated by our colleagues within organization theory in those years exceled in non-rational decision models ("garbage can" models and the like, which turned budgeting, for example, into mere "rituals"). Much management accounting theory — not least in the Danish literature — was normative with no individual values involved creating implementation problems, and making management accounting more or less the same for all companies.

If we look at the list of references in the thesis, we find a good number of books/articles written by famous philosophers — many more than we see in a conventional PhD thesis within business economics. This in its own right tells us that Hanne's thesis is basic research. Fundamentally speaking, she deals with how the top management of a company are to understand and create economic controls, and not just dealing with mere bits of existing thinking that might create incremental improvements. I don't doubt that almost every Danish management accounting researcher has read her thesis. But, at the same time, very few (to my knowledge) have made reference to it. I am pretty sure that a key reason for this is that it demands philosophic knowledge on behalf of the reader or at least a fundamental interest in such issues. Additionally, I'm sure that we would have seen many more references had it been in English.

3 Key contributions to management accounting research

In the years after her PhD thesis, Hanne made different contributions within research relevant to the management accounting field. From her CV, however, one subject in particular catches the eye: the Balanced Scorecard. In the major journals alone, we find three articles on the subject: Management Accounting Research (2000), Accounting, Organization and Society (2003), and Journal of Organizational and Accounting Change (2012, together with Nørreklit, L.; Mitchell, F. and Bjørnenak, T).

I'm pretty sure that a major portion of her energy to engage in this subject stems from a genuine resentment to the fact that a management tool of this character can become so hyped and attract so much attention in practice as well as in academia when it holds very profound problematic features. At the same time, it is also a gift to be able to publish research in a hyped area as it augments a wider audience to your own research. (I know the feeling from my own research having spent quite some time digging into the details of Activity Based Costing).

Let us take a "tour de force" into the three articles.

In the MAR (2000) paper she sets out ascertaining that the BSC is not just promoted as a strategic measurement system but a strategic control system containing measurement points that managers at various levels should be able to understand and control. She also establishes that Kaplan and Norton advocate the uniqueness of the BSC to be that their notion of strategy is conceptualized as a hypothesis of cause-and-effect relationships, and that these relationships can be monitored through the BSC's four perspectives, where the chain of cause and effects goes from Learning and Growth → Internal process perspective → Customer perspective → Financial.

Her MAR (2000) holds several points of critique over the BSC. The most important one is Kaplan and Norton's notion of strategy as a cause-and-effect relationship, monitored through the four perspectives. She argues that Kaplan and Norton do not see that many relationships — if not most — are logic relationships, and therefore cannot (at the same time) be empirical cause-and-effect relationships. The sharpness in these types of analyses, she brings along from her PhD thesis. Additionally, it is problematic, she argues, that there is no explicit time relation (time lag) built into the cause-and-effect relation if such relations exist. (Some researchers have disputed Hanne's interpretations, for example Bukh and Malmi (2005), but I do not go into this here). Hanne brings up an alternative interpretation of the relationship, i.e., finality relationships, a set of means-end relationships. She rejects it as a redeemer, however, claiming that there is an infinite number of such means-end chains. In the article's closing section on "conclusion and suggestions" Hanne recommends seeing the relation between the non-financial indicators as a question of establishing coherence. (I have not had the opportunity to discuss this with Hanne, but I think coherence can be seen as the company specific choice of means to obtain specific ends. I mean, in arguing for coherence in the specific company, you need to be able to use means-ends arguments.)

Another key critique pertains to the BSC's dominating top-down control process, which she argues will no doubt create implementation problems.

In closing the paper, she explicitly suggests undertaking analyses of customer profitability because the BSC's assumption that loyal customers are also profitable does not hold in general. In addition, she recommends that the whole organization should be involved in the development of the BSC to avoid implementation problems.

Hanne is also particularly annoyed by the form of argumentation used to promote the BSC. This she specifically addresses in her AOS (2003) paper. She formulates the hypothesis that it has to do with the rhetoric used. To test this, she makes a rhetorical analysis of one of the main sources of BSC at the time, Balanced Scorecard (HBSP 1996); a book that has been awarded a prize by the American Accounting Association with the justification that it was "the best theoretical contribution in 1997". From Hanne's CV we can see that she has not taken this endeavor lightly: she took a specialized exam in rhetoric and communication at Aarhus University (half a minor, Aarhus University – Open). The result is a meticulous rhetorical analysis resulting in the following conclusion:

"The preceding analyses show that the argumentation of the text does not have the characteristics of sound argumentation, which requires tenable arguments based on solid and unbiased reasoning and documentation. Instead, "...[t]he argumentation applied is repeatedly untenable and open to interpretation. It is full of postulates and contains few explicit arguments; and the arguments from analogy and the analytic arguments are not tenable either. Furthermore, the argumentation is rendered untenable by appeals to authority, argumentation *ad populum*, argumentation *ad ignoration elenchi*, analytic claims which are not self-evident, and synthetic claims which are not shown to be true. The argumentation, then, appeals through *logos* on an untenable basis and appeals extensively through *pathos*. The argumentation is blurred by the stylistic devices used and by the authors' *ethos*" (Nørreklit, H. 2003, 609, emphasis in original).

In my opinion this is a valid critique, which has not been disputed to date. Although Bukh and Malmi (2005) disagree in other parts of Hanne's critique, this part they characterize as a "good job". When this is the case, it is probably because they agree, and I guess most management accounting researchers do, but at the same time think: does it matter? The BSC must be judged on its performance in practice. However, in such a project one needs to go back to Hanne's MAR (2000) paper and ascertain that this has not been proved — and that there are fundamental reasons for

that. The JOAC (2012) paper is constructive in augmenting the relevance of the BSC. It sets out updating the status of the BSC at the time, and notes that part of Hanne's critique from the 2000-paper has been taken into account. It concerns calculating customer profitability of existing customers (using ABC) and involvement of employees in the development and implementation of the BSC. However, there are no references to Hanne's 2000-paper! What the paper is about I will return to after a brief mentioning of Lennart's, Hanne's, and my MAR paper from 2006.

Hanne and I met by coincidence at the EAA Congress in Munich 2000. On the train back to Denmark, we talked about our research cooperation, or, actually, our current lack of research cooperation. We agreed to go home and try to persuade Lennart that the three of us should work in conjunction to go international with a research paradigm within management accounting and control that was an alternative to existing paradigms. It should be a constructive paradigm that overcomes the weaknesses of the existing ones. We already had the contours of the alternative in Lennart's doctoral dissertation and Hanne's PhD thesis. However, these contributions are in Danish, and far too long! Our cooperation ends with a paper entitled "The Validity of Management Control Topoi; Towards Constructivist Pragmatism" (MAR 2006). The paper took a long time to work its way from conception to publication, for two reasons: the three of us were at the time employed at three different universities (Lennart at Aalborg University, Hanne at Aarhus School of Business, and I at Southern Denmark University), and the review process took forever, approximately one and a half years. The article uses four dimensions in the construction of reality. The three usual ones — facts, logic (possibility) and values — supplemented with a fourth: communication/language. Since the readers are assumed to know the MAR-2006 paper, it is not described further here.

Now back to the JOAC-2012 paper. I believe it is fair to say that the MAR-2006 paper and Hanne's MAR-2000 paper provide the primary foundation for suggestions made in the JOAC-2012 paper for BSC to gain relevance. (I see *regained* in the title as just an elegant joke!). The article holds very interesting analyses and intelligent conclusions:

We are informed that not all conditional statements (if p then q) are causal statements. As Hanne pointed out in her MAR-2000 paper, some are logical statements and cannot be, therefore, causal statements at the same time. On the other hand, the paper introduces a broader interpretation of the BSC's causal relations than Hanne's MAR-2000 paper did. This was Hume's criterium for a natural law — if p then q , where the cause p comes prior to the effect q in time — in the JOAC-2012-paper called a "causal push causality" (JOAC (2012, 503). Causal relations now also encompass "pull based purpose driven causality" (JOAC (2012, 503)), one could say where the effect q comes prior to the cause p in time. I would term them means-end relations. However, none of the examples given by Kaplan and Norton based on one or the other of the two causal interpretations should be considered company specific causal relations according to the paper. "*Natural laws and general means-end statement do not run a business*" (JAOC (2012, 504, emphasis added). As it is stated: "Business is based on *construct causality*. Cause-and-effect relations are *not given* but are the result of social constructs in business" (JAOC (2012, 504, emphasis added). All Kaplan and Norton's suggestions, therefore, are suggested to be seen only as "potential suggestions, schemata for possible company specific cause-and-effect statements, i.e., causes that *are constructed* in and operating in *specific situations*." (JAOC, p. 503, emphasis added).

The 2012-paper also argues "that conditional statements, if p then q , are common vehicles for reflection and reasoning. And far from every reason is a cause!" (JAOC, p. 505). For example, we have conditional statements about when cause-and-effect relations exist: "if *conditions exist* so and so are satisfied, then there is a causal link from A to B" (JAOC, p. 505, emphasis added). It is the beauty of the text following where it is argued that these conditions *are met and only met* using a pragmatic constructivist's perspective (Nørreklit *et al.*, 2006, 2010), "because its theory of integration specifically addresses these conditions" (JAOC, p. 505). The conditional statement above can then be reformulated into: if *conditions exist, the four dimensions — facts, logic (possibilities), values and communication — are integrated; then there is a causal link from A to B*. Put differently, using a pragmatic constructivist approach is a prerequisite for making BSC's cause-and-effect relations work in practice. Wow! Beautiful! I would have liked to be among the authors of this paper!

The findings of this paper are so essential that they have defined the endeavors of the Network for Actor-Reality Construction; A pragmatic constructivist approach: "The central research topic is how and in what ways (individual and collective) actors effectively construe causal chains that make organizations and social collectives work." (<https://research.tuni.fi/arc/themes/>).

4 The extensiveness of Hanne's contributions to academia

Hanne has a large international research network, which has grown stately over the years. And Hanne herself has been very proactive in creating it. Hanne is very engaged in what she is doing and very much open to cooperative relations in the research subjects she is passionate about. This has led to many impressive achievements through her career.

For example, Hanne has been granted four prestigious research awards together with different co-authors. These are:

- 2005: *David Solomon Prize for Best Article in Management Accounting Research 2004* (together with Annick Bourguignon and Veronique Malleret): “The American Balanced Scorecard versus French Tableau de Bord: the ideological dimension”. Vol. 15, No. 2, 2004.
- 2012: *Outstanding Paper Award Winner for best article in Qualitative Research in Accounting & Management 2011* (together with Mary Malina and Frank Selto). “Relation among Measures – Lessons Learned”. Vol. 8, No. 1, 2011.
- 2012: *Listed among out-standing articles of the last 25 years in Accounting, Auditing and Accountability Journal* (together with Gudrun Baldvinsdottir, John Burns, Robert W. Scapens)
- 2013: *Highly Commended Award Winner for article in Journal of Accounting & Organizational Change* (together with Lennart Nørreklit, Falconer Mitchell and Trond Bjørnenak): “The Rise of the Balanced Scorecard! Relevance Regained?” Vol. 8, No. 4, 2012.

The fact that Hanne is a much-appreciated research partner is also witnessed by her many part-time professorships over the years. She has been part time professor at the following institutions — and in many cases for multiple years (alphabetical order):

- Accounting and Finance Group, Manchester Business School, UK
- ESSEC Business School, Paris, France
- Gothenburg School of Economics, Gothenburg, Sweden
- HEC—Graduate School of Management, Paris, France
- Norwegian School of Economics, Bergen, Norway (also one-year as full-time professor)
- School of Accountancy and Business Finance, University of Dundee, UK (Honorary Professor)
- School of Management at Scuola Superiore Sant' Anna, Pisa, Italy
- Trondheim School of Business, Trondheim, Norway

Additionally, Hanne has been editor and/or co-editor of anthologies with contributions from a large number of different authors. Seven in all, cf. below (by date, newest first). This bears witness to the fact that she has contributed a lot to the research communities in which she is involved.

- Routledge, 2017
- Edward Elgar, 2013 (with Katarina Kaarbøe and Paul N. Gooderham)
- Routledge, 2012 (with Morten Jakobsen and Falconer Mitchell)
- DJØF Publishing, 2011 (with Morten Jakobsen and Inga-Lill Johanson)
- DJØF Publishing, 2011 (with Jens Erik Kristensen and Morten Raffensøe-Møller)
- BAS Bokförlag, 2007 (with Gudrun Baldvinsdottir and Inga-Lill Johanson)
- DJØF Publishing, 2005 (with Riad Ajami, Edward Arrington and Falconer Mitchell)

In addition, she has served on the editorial boards of eight journals, among these AAAJ, JMG and JOAC, and has reviewed papers for at least fifteen different journals, including AAAJ, AOS, BAR, MAR, JMAR, JAOC. An incredible job and very essential to academia.

The most recent endeavor is her engagement in creating the Network for Actor-Reality Construction. As most readers know this is a community of researchers with a common interest in understanding, using, and developing the pragmatic constructivist approach, in order to advance scholarly treatment of management accounting and eventually improve management accounting practice. The community is onto its 12th annual meeting, and is also running a journal, this journal, *Journal of Pragmatic Constructivism, JouPraCon*. Based on the network's homepage, the research group has 75⁺ members (email address count). And Hanne is head of the group. Again, Hanne is all over the place!

This brief account of Hanne's general contributions to academia shows that she is a genuine team player.

5 Closing remarks

I remember a comment Lennart made when he, Hanne and I worked with the paper ending up in MAR 2006. I struggled with some of the philosophy behind the work and with its practical implications, and Lennart said: “Remember Poul, philosophy is not science. Philosophy is the mother of science. Notice though, behind every great scientist there is a philosopher! Take Niels Bohr and Albert Einstein, for example.” In Hanne's case the philosopher is not only standing behind her but also next to her!

I was encouraged to write this note as a tribute to Hanne's contribution to academia going into retirement. Knowing Hanne for many years I would very well expect her to become professor emeritus (or is it emerita?) and give

up salary in favor of pension funds. *And it is all well deserved.* However, I would be much surprised if she gave up research and research networking. It is a big part of her life. And it is a big part of her husband's life. And many of us are grateful for that. Thank you.

References

- Ajami, R., Arrington, E., Mitchell, F. & Nørreklit, H. (eds.). (2005). *Globalization, Management Control, and Ideology – Local and Multinational Perspectives*. DJØF Publishing.
- Bourguignon, A., Malleret, V. & Nørreklit, H. (2004). The American balanced scorecard versus the French tableau de bord: the ideological dimension. *Management Accounting Research*, 15(2), 107-134.
- Bukh, P.N. & Malmi, T. (2005). Re-examining the cause-and-effect principle of the balanced scorecard. In S. Jönsson and J. Mouritsen (eds.). *Accounting in Scandinavia; The Northern Lights*. Liber Books & Copenhagen Business School Press.
- Gudrun, B., Johanson, I.-L. & Nørreklit, H. (eds.). (2007). *Företags analys i dess komplexitet*. BAS Bokförlag.
- Israelsen, P. 1993. *Activity- versus Variability-Based Management Accounting*. DJØF publishing.
- Jakobsen, M., Johanson, I.-L. & Nørreklit, H. (eds.). (2011). *An Actor's Approach to Management – conceptual framework and company practices*. DJØF Publishing.
- Kaarbøe, K., Gooderham, P.N. and Nørreklit, H. (eds.). (2013). *Managing in Dynamic Business Environments: Between Control and Autonomy*. Edward Elgar.
- Kaplan, R. S. & Norton, D. P. 1996. *The Balanced Scorecard—translating strategy into action*. Harvard Business School Press.
- Kristensen, J.E., Nørreklit, H. & Raffnsøe-Møller, M. (eds.). (2011). *Performance management - The silent managerial revolution at Danish Universities*. DJØF Publishing
- Malina, M.A., Nørreklit, H.S.O. and Selto, F.H. (2011). Lessons learned: advantages and disadvantages of mixed method research. *Qualitative Research in Accounting & Management*. 8(1), 59-71.
- Mitchell, F., Nørreklit, H. and Jakobsen, M. (eds.). (2012). *The Routledge Companion to Cost Management*. Routledge.
- Nørreklit, H. (2000). The Balance on the Balanced Scorecard - a critical analysis of some of its assumptions. *Management Accounting Research*. 11(1), 65-88.
- Nørreklit, H. (2003). The Balance Scorecard — What Is the Score? *Accounting Organization and Society*. 28(6), 591-619.
- Nørreklit, H. (ed.) 2017. *A philosophy of management accounting: A pragmatic constructivist approach*. Routledge.
- Nørreklit, H. 1991. *The company's problem recognition*. DJØF. (In Danish, *Virksomhedens problemerkendelse*. Based on the author's PhD with the same Danish title, 1989)
- Nørreklit, L. 1987. *Formal Structures in the Social Logic: A Study of the Logic of Statements*. Aalborg University Publishing. (In Danish. *Formale strukturer i den sociale logik; et studie i udsagnslogik*. Based on the author's dr. dissertation with the same Danish title, 1986.)
- Nørreklit, H., Nørreklit, L. and Mitchell, F. (2010). Towards a paradigmatic foundations of accounting practice. *Accounting, Auditing and Accountability Journal*, 23(6), 733-758.
- Nørreklit, H., Nørreklit, L., Mitchell, F. and Bjørnenak, T. (2012). The Rise of the Balanced Scorecard! Relevance Regained? *Journal of Accounting & Organizational Change*. 8(4), 498-510.
- Nørreklit, L., Nørreklit, H. and Israelsen, P. (2006). Validity of management control topoi? Towards constructivist pragmatism. *Management Accounting Research*. 17(1), 42-71.