Balanced scorecard versus French tableau de bord:
beyond dispute, a cultural and ideological perspective

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-Abstract-

Currently much attention is given to strategic measurement systems with the balanced scorecard as the far most high profiled. This US-born approach has not been very warmly welcome in France, where *tableau de bord*, a French strategic measurement system, has been used for at least 50 years. The differences between both approaches have been variously discussed. This paper investigates the cultural and ideological hypotheses founding both methods, which may explain their differences as well as the climate surrounding the debate. This broadens up the usual perspective regarding performance measurement systems, which are usually implemented with respect to their strategic and organisational relevance – their cultural and ideological backgrounds being generally disregarded. In addition, this analysis provides some insight into the more general question of the transferability of management methods.

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1. Introduction

Lately there has been a double evolution of performance measurement systems. First, the use of non-financial measurements, combined with more traditional financial measures, has become a general recommendation; although the uses of non-financial measurements are not new (Anthony, Dearden & Vancil, 1976, Parker, 1979, Merchant, 1985, Schoenfeld, 1986, Eccles, 1991), they were fully developed only in the nineties. Second, the relationship between the strategic planning process and performance measurement has been stressed, at each level of the company. E.g. McNair *et al.* (1990) have developed a *Performance Pyramid,* deploying vision and strategy to financial and non-financial measurements at lower levels. These two points – combination of financial and non-financial measures and a strong relation between performance measurement and strategy – characterise what is usually called a strategic measurement system. The currently most high profiled strategic measurement system is the balanced scorecard.

The balanced scorecard has created a great deal of attention especially in the United States, but also in many other countries – see for instance, Malmi (2000) and Ax & Bjørnenak (2000). In France, however, the enthusiasm has been limited. The French academic reticence mainly relies on the point that French firms have used for at least fifty years a *tableau de bord* (literally dashboard), which has many similarities with the balanced scorecard. Some authors have suggested that this precedence could have inspired the development of the balanced scorecard (Chiapello & Lebas, 1996). Additional comparative analyses have been conducted (Epstein & Manzoni, 1997, Mendoza & Zrihen, 1999a, 1999b), emphasising the various pros and cons of each approach and their relationship with their "original socio-economic context" (Mendoza & Zrihen, 1999a). These praiseworthy efforts to take the heat out of the debate, to promote "both critical and constructive approaches" (Mendoza & Zrihen, 1999b) or to integrate both approaches (Ponssard & Saulpic, 2000) do not seem to have seriously changed the intuitive perceptions of most French and American academics. Whereas the ones consider that the balanced scorecard is, at best, another version of their old tableau de bord, the others attribute this myopia to the usual French resistance towards American "products".

Cultural stereotypes reinforce both positions: French people often charge Americans with disregard of non-American contributions, while American people feel irritated by the French claim for "exception". In return, what happens with balanced scorecard contributes to the self-fulfilment

of these stereotypes. If stereotypes may sometimes be useful (Bosche, 1991), this is not the case here. Communication appears very difficult, if not impossible – which is not very productive for research. The scenario about the balanced scorecard is not new (a similar story happened with ABC – *cf. infra*), and new management approaches will come from the United States in the future. It would then be of interest to investigate some more about what lies beyond the arguments developed by both parts, mostly drawn from strategic and organisational perspectives.

We suggest here that the balanced scorecard and the tableau de bord, which respectively originate in the United States and in France, bear the marks of their original social context. Under this very general term, which we define more precisely later in the fourth part of this paper, we include both social structures and culture – and both are part of ideology.

Cultural analyses of control systems are not new (see for instance, Birnberg & Snodgrass (1988) for a general framework or more recently Chow, Shields & Wu (1999) for an illustrative research). Their purpose is generally to advance understanding of how cultures frame the design and/or appropriation of management control systems. Such an understanding is crucial for the effectiveness of control systems – i.e. their ability to make people behave in the sense of the organisational best interest. Our analysis similarly aims at showing that culture has important implications for the implementation of effective management control systems. If management approaches are cultural and ideological outcomes, it means that culture and ideology should be taken into consideration when implementing them.

The article is structured as follows. In the next and second part, we review the common points and differences of balanced scorecard and tableau de bord. In the third part, we review the mutual reactions to both management approaches. In the fourth part, we extend the organisational analysis made by French academics to society and culture: radically different social relationships, social structures and ideologies in the United States and in France shape the American and the French way of managing, as well as each community's degree of mutual acceptance. In the fifth part we show that the main differences between balanced scorecard and tableau de bord can be related to and explained by these cultural differences, which means that these management tools are consistent with local, cultural and ideological ways of thinking. The conclusion gives a synthesis of this work and discusses its implications.

Balanced scorecard and tableau de bord are studied from a literature basis. In other words, we are interested in discourses, not practices. A basic reason is that the management literature may be considered as "one of the main places where the spirit of capitalism, [in the Weberian sense of the term (Weber, 1970)], is inscribed" (Boltanski & Chiapello, 1999, p. 94). The spirit of capitalism is a set of beliefs, which "contributes to the justification of capitalism and to the legitimisation of

consistent modes of action and arrangements" (Boltanski & Chiapello, 1999, p. 46). The question of legitimisation cannot be treated outside a cultural perspective: what is legitimate in a culture may be illegitimate in another (d'Iribarne *et al.*, 1998, p. 8). Management books are prescriptive, they tell to managers – their main readers – the way to act and they tell it differently according to cultures. The management literature thus provides a relevant source for appreciating the cultural and ideological differences between tableau de bord and balanced scorecard.

These differences may find resonance in practices, as we shall see below. But it should be noted that there is practically no comparative data on this subject. When such data are available, it will be of interest to articulate further this literature-based analysis with empirical evidence.

Cultural analyses are very dangerous exercises. First, because regarding cultural awareness (and many other concerns!), researchers are ordinary people: even when they try to avoid it, their perception is culturally biased. Comparison is considered to be a relevant method to study ideologies, especially those of the world the researcher is involved in (Boltanski & Chiapello, 1999, p. 98). Here comes the second (and maybe greater) danger. Societies are made of more or less homogeneous groups, thus of unequally convergent sub-cultures: there are many differences among "Americans" and as many among "French". Disregarding sub-cultures leads to exaggerated simplification – which is generally named stereotyping. And the sometimes dreadful consequences of stereotyping do not make it especially popular. The very tentative of describing social facts is another source of simplification. It is almost always possible to find a counter-example to a so-called general statement… which ruins the tentative! Oversimplification may lead to the reification of cultures… whereas the original project is generally to study their "living" elements (Camilleri & Vinsonneau, 1996, p. 109) or, like here, to show how "unanimated" management methods are embodied into a living system. Nevertheless, while it is difficult to describe cultures, everybody agree that cultural facts do exist. In spite of their limits, archetypes are admittedly useful: they are the inescapable way of representing general trends beyond exceptions. Should we give up a comparative cultural perspective because of the pitfall of oversimplifying cultures, we would then encounter the danger of reifying management approaches – which, we believe, is actually a greater danger. May we ask the reader to keep in mind that the presented archetypes should not be taken for more than archetypes? We are fully aware that many French/American people are not conform to the archetype, that there are always "exceptions which confirms the rule" and that things are moving with time along.

2. *Similarities and differences between balanced scorecard and tableau de bord*

We shall briefly review the main elements of both approaches, before pointing out their common points and differences.

i) The balanced scorecard

Since 1992, many books and articles have been devoted to the balanced scorecard. Kaplan and Norton have been the active promoters of the approach (Kaplan & Norton, 1992, 1996a, 1996b, 1997). Additionally, many publications have emphasised its general conditions of implementation (see Frigo & Krumwiede (2000) for an example) or reported specific experiences (see for instance Butler, Letza & Neale (1997)).

The balanced scorecard translates the vision and strategy of a business unit into objectives and performance measures in four different areas: the financial, customer, internal-business-process and learning and growth perspectives. *The financial perspective* identifies how the company wishes to be viewed by its shareholders. *The customer perspective* determines how the company wishes to be viewed by its customers. *The internal-business-process perspective* describes the business processes at which the company has to be particularly adept in order to satisfy its shareholders and customers. This description leads to the identification of the main process indicators that the company wants to control and which will be part of the balanced scorecard itself. Similarly, *the organisational learning and growth perspective* analyses the changes and improvements which the company needs to realise if it is to make its vision come true (Kaplan & Norton, 1996a, p. 30-31). The identification of these key-factors leads to the identification of key-indicators.

Kaplan and Norton (1996a, p. 31) assume the following causal relationships: *measures of organisational learning and growth —> measures of internal business processes —> measures of the customer perspective —> financial measures*. The measures of organisational learning and growth are therefore the drivers of the measures of the internal business processes. The measures of these processes are in turn the drivers of the measures of the customer perspective, while these measures are the drivers of the financial measures. Each strategic area should have both lead and lag indicators, yielding two directional cause-and-effect chains: lead and lag indicators apply horizontally within the areas and vertically between areas. This procedure implies that strategy is translated into a set of hypotheses about cause and effect (Kaplan & Norton 1996a, p. 30).

The balanced scorecard is not just a strategic measurement system but also a strategic control system which may be used to: i) clarify and gain consensus about strategy, ii) align departmental and personal goals to strategy, iii) link strategic objectives to long-term targets and

annual budgets, iv) identify and align strategic initiatives, and v) obtain feedback to learn about and improve strategy (Kaplan & Norton, 1996a, p. 19).

In order to obtain these results with the balanced scorecard, the company must start by clarifying and translating the vision and strategy into specific strategic objectives and measures. The next step includes (i) the communication of the vision and the strategy to teams and employees, (ii) the translation of strategic objectives and measures into objectives and measures for teams and employees and (iii) the creation of a link between rewards and performance measures. Communication of strategy and vision happens through executive announcements, town meetings, videos, brochures and newsletters. The deployment of the objectives of the scorecard happens through a kind of atomic analytic decomposition process, where the objectives of top-management cascades to lower levels (Kaplan & Norton 1996a, p. 213). The third step is about setting targets, aligning strategic initiatives with objectives and linking budgets with long term plans. The final step is about strategic feedback and learning.

ii) Tableau de bord

The description of the tableau de bord is not an easy task. On the one hand, the tableau de bord is much older than the scorecard, and has, for this reason, experienced many changes over time; on the other hand, there are almost as many versions of tableaux de bord as management control authors. We shall briefly review the historical evolution of the concept, before concentrating on the current consensus about tableau de bord. Indeed, whereas many definitions may be given for tableau de bord, most authors agree on its main characteristics.

Malo (1995) dates back the use of "tableau de bord" in the management field to 1932. In French, "tableau de bord" is the name of the dashboard, and the manager is thus metaphorically compared to a pilot. According to this tradition, the tableau de bord is "a tool for the top management of the firm, allowing it a global and quick view of its operations and of the state of its environment" (Malo, 1995). Malo suggests that its development could be a consequence of the inappropriateness of local accounting data for decision making: in France, the relatively limited size of firms, their frequent management by their owners, and the creation of income tax (1917) would have diverted financial accounting from producing data usable for the management. Besides, cost accounting was focusing on the production of "true" full costs. Tableaux de bord would then have met the need for management tools, given the lack of accounting-based data. At that time, the tableau de bord is a set of "physical" performance measures, which belongs more to the engineers' language than accounting ones – which is consistent with the important part played by engineers in France in the development and management of French industry (Malo, 1995).

In the late 50's, the diffusion of American management methods brings about the introduction of responsibility centres in firms, and the diversification of tableaux de bord. There are henceforth one tableau de bord for each responsibility centre, and budgetary data are added (Malo, 1995). According to this until the late 80's prevailing viewpoint, the tableau de bord is basically presented as a "reporting device", making it possible to control the realisation of previously fixed objectives, as well as a tool for diagnosis, reaction and hierarchical dialogue" (Ardoin, Michel & Schmidt, 1986, p. 143).

In the early 90's, the general flow of critics towards management accounting and control methods (see Chassang (1989) for an example) does not spare the tableau de bord. Performance measures should first and foremost "ensure the coherence of actions and their convergence towards strategic objectives" (Laverty & Demeestère, 1990, p. 267). Although the evolution is not presented as a clear break[1], the main emphasis is now put on action, not reporting, as was the case before. This leads to develop causal analyses of performance, which provide bases of the design of renewed tableaux de bord, themselves sometimes presented as key elements of extensive "performance management" methods – see for instance, ABM (Activity-Based Management) (Lorino, 1991) or OVAR (*Objectifs-Variables d'Action-Responsables,* which means, objectives-action variables-responsible persons) (Löning, Pesqueux *et al.*, 1998).

Although the vocabulary may differ according to authors, all of them agree to articulate in a causal way objectives, action variables and action plans. The assumption is that the achievement of a given objective depends on some action variables (or action levers, or key factors, according to the authors), on which action plans should be implemented. This is illustrated in Exhibit 1.

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[1] And most French academics claiming that the tableau de bord has been existing for long underestimate the fact that today's tableaux are very different from old ones.
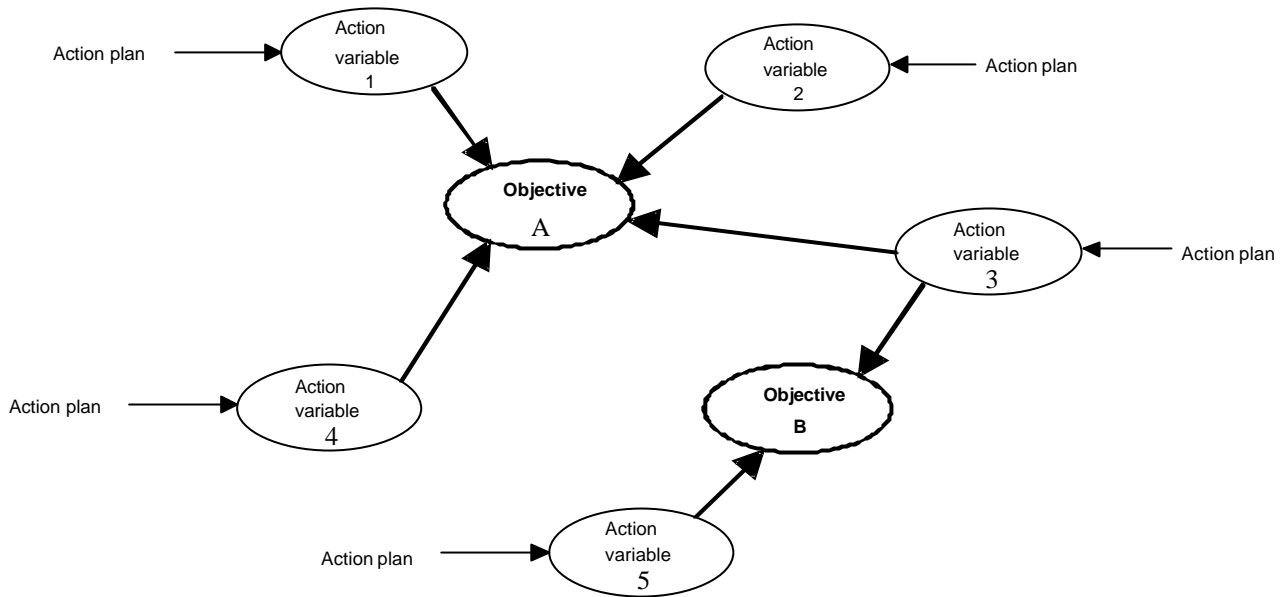
Exhibit 1. Relation between objectives, action variables and action plans

There are three demands to an action variable. First it must be controllable. Second it must occur before the objective; e.g. if an action variable occur in June the result should be there in September. Finally there should be a causal relation between action variables and objectives, i.e. that if an action variable occurs, the objective should highly probably follow. It is also suggested that one have to select the variables having the most significant influence on the achievement of the objective, according to Pareto's rule (80/20) (Löning, Pesqueux *et al.*, 1998, p. 81). Exhibit 2 gives examples of relationships between action variables and objectives.
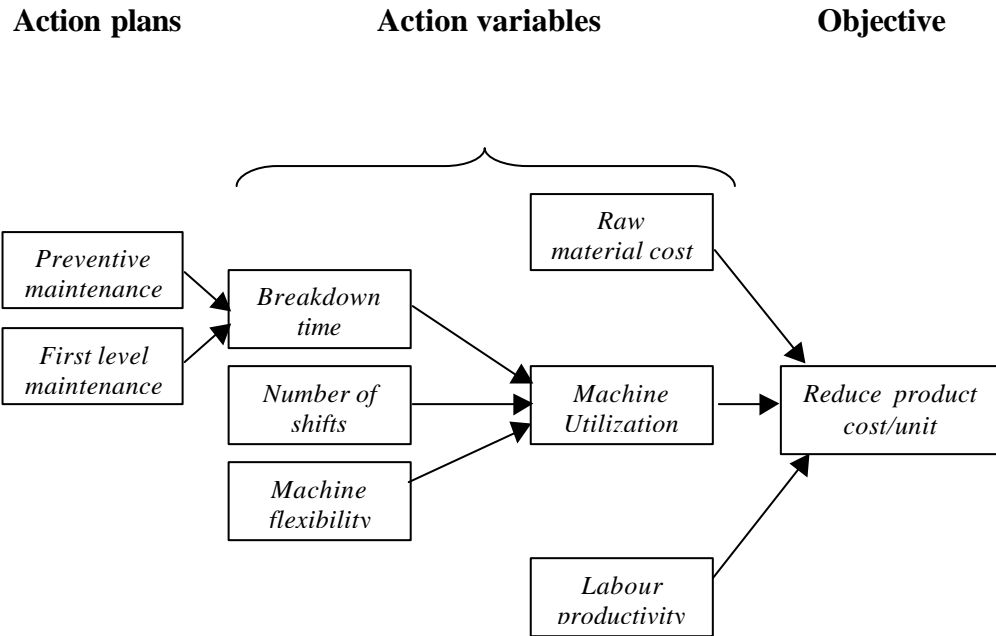
Exhibit 2. An example of relationship between objectives, action variables and action plans

Authors generally agree about the necessary coherence of the various tableaux de bord used in the organisation, but this coherence may take different forms. In the OVAR method, for instance, constructing tableau de bord starts by the top management (N level) formulating the overall objectives and action variables (OVA) of the firm. Responsibilities (R) are then given to the N-1 level, which in turn develops its own OVAR schemes, and so on, up to the lowest levels. This means an interlocking of objectives and action variables (action variables for the N level are objectives for any N-1 level). Any responsibility centre manager is responsible for the choice and definition of his/her own action variables, which means a high degree of delegation. It is suggested that coherence tests should be conducted to evidence (i) potential conflicting objectives, (ii) "orphan" objectives or variables (objectives without action variables and oppositely, action variables without objectives) (Löning, Pesqueux *et al.*, 1998, p. 89). Analysing and solving coherence problems should take place in a dialog between the manager and his/her subordinates. For each objective, action variable and action plan, one performance measure (*indicator*) at least has to be defined – but only after objectives, action variables and action plans are defined, in order to prevent their adoption for measurement availability reasons. For each performance measure, a reference norm is found, which may be based on historical results or benchmarks or objectives.

Other authors emphasise the need for integrating the various tableaux de bord into a "system" to maintain both "their hierarchical and cross-functional coherence" (Lorino, 1997, p.

243). The objectives and performance measures for one level should be coherent with the objectives and performance measures for the upper and lower levels. And the objectives and performance measures associated with an activity (in the sense of ABC) should be coherent with the global objectives of the process, which the activity contributes to.

Unanimously French authors claim for "physical" performance measures, physical being generally opposed to accounting-sourced. Considering the history of the tableau de bord (cf. supra), this rediscovery may appear rather strange. But it is likely that accounting measures had become pre-eminent with time along, whatever the original content of the tableau de bord. It is also true that traditional physical measures mainly concerned production statistics (output, consumption) while the scope of "new" physical measures is much broader. Besides quality measures (percentage of out-of-time delivered orders, breakdown ratio…), the tableau de bord also provides social measures (absenteeism ratio, climate indices…), customer-oriented measures (satisfaction indices, penetration rates…) and process-oriented measures (production time, rate of accuracy of sales estimates…).

Most authors also insist on the learning perspective. Generally speaking, the performance measure may be seen as "closely related to a collective knowledge of action. (…) It represents a basis for learning about the cause-effect relationships of action" (Lorino, 1999). The basic idea is that, if realisation does not meet the norm, one tries to find the cause and solve the problem (single loop learning), but also to question the path (double loop learning) (Lebas, 1980, Löning, Pesqueux *et al.*, 1998, p. 93).

iii) Similarities and differences

There are many common points between tableau de bord and balanced scorecard. Unambiguously they both (i) aim at avoiding the monopoly of financial performance measures; (ii) assume that anticipation is more important than reaction; (iii) recommend the selectivity of measures, aiming at avoiding surplus information (Mendoza & Zrihen, 1999a). On the four following points, however, differences are hidden beyond similar appearances. There are two differences in the way both tools closely link objectives, strategies and performance measures within a causal framework. Another difference lies in their process of deployment. The last one regards their relationship to rewards.

1. The underlying strategic concept is different. For the balanced scorecard, it is Michael Porter's (1980, 1985) model. The tableau de bord does not explicitly rely on any specific strategic model but on managers' strategic representations.

2. Causal relationships are also more "open" in tableau de bord than in balanced scorecard. The balanced scorecard assumes cause- and effect relationships between the four areas of

measurements (*cf. supra*), and the existence of a generic model of performance, relevant for all types of companies[2]. The French approach does not assume any systematic and external causality: the manager builds the whole path from objectives to measures. This means that his/her subjectivity and the environment play a major part in the design of the management device. The balanced scorecard is a more ready-to-use[3] device than tableau de bord, which forces the manager to adapt a very generic process to his/her own context.

3. Another pseudo-similarity is the hierarchical (top-down) process of construction of tableau de bord and balanced scorecard. With the balanced scorecard, the process of deployment happens through an atomic analytical process, where the top-management's objectives cascade to lower levels (Kaplan & Norton 1996a, p. 213). Thus the objectives on level N is an analytical sum of the objectives at level N-1. Besides, objectives deployment requires dialog and negotiation between the various levels, and includes the local prerogative for the choice of local action variables (*cf. supra*), based on the generally accepted idea that the local manager has the best knowledge of his/her own business. Moreover, the tableau de bord is viewed as a preferential means of making managers think process (instead of responsibility), collective (instead of local), cross functional (instead of specialised). Obviously this difference in the deployment process is partly a consequence of the two previously mentioned dissimilarities (underlying strategic model and predetermined performance model).

4. A last important difference between both approaches is their unequal emphasis put on rewards. Balanced scorecard helps linking rewards to performance measurement. It gives quantitative data about so-called qualitative objectives (quality, customer service, personnel involvement…). It helps differentiating the basis of rewards, which beforehand were almost exclusively based upon financial results, but without giving up the invaluable objectivity brought by figures. There is no such emphasis with the tableau de bord. Oppositely French authors put the emphasis on learning: if each performance measure is given a reference norm in the tableau de bord, it is more for learning (from the reference) than for controlling (from a standard). It is not the dominating purpose of tableau de bord to make the employees accountable for results but rather to provide information about what is happening and what is going to happen. Another frequent argument is that the design process of the tableau de bord is at least as useful for improving the management of the company as its outcome – the tableau de bord.

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[2] Besides, the true nature of the causality in the relationship has been discussed (Nørreklit, 2000a)
[3] Recently firms began to customise the balanced scorecard, but this was not part of the original approach.

3. *Mutual reactions : contingency* versus *technical arguments*

In this section, we review how French people have received the scorecard, and oppositely, how others authors perceive the tableau de bord. For this review, we first use the translations given to the original *balanced scorecard* and *tableau de bord* – translation being a way of appropriation. And we review also the main arguments of academics who have compared both devices.

i) The French reaction to balanced scorecard: an organisational inadequacy

Different translations have been made from the original *balanced scorecard*: *carnet de bord équilibré* in 1994 (Hoffecker & Goldenberg, 1994), *tableau de bord prospectif* in 1998 – the translation of the Kaplan and Norton's book (1996a). *Tableau de bord équilibré* is also a very frequent translation (see for instance, Gervais, 2000). It is remarkable that the first translation is the nearer of the original name… but that is has today totally disappeared from current usage! The following and more successful translations using *tableau de bord,* for which a strong tradition exists, may have made the appropriation of the concept easier… but they have also created a potential confusion between both approaches. It suggests that something useful in the new balanced scorecard approach can be integrated in the well-known tableau de bord method.

This cannibalisation may explain the results of a recent European comparative survey[4] (Gehrke, 2001). Whereas in Germany, Great Britain and Italy firms are familiar with the balanced scorecard (respectively, 98%, 83% and 72% of the responding companies know it), only 41% of French firms know it. In Germany, Great Britain and Italy, the implementation quota of the balanced scorecard is about 20% in all the three countries, whereas in France only one company (among 32!) implemented it. By contrast, 100% of the French companies reported using tableau de bord. But the questionnaire method does not make it possible to distinguish which part of them integrates some elements of the scorecard in their older tableaux de bord, and which part does not – although we can guess that the rather limited knowledge of the scorecard *de facto* limits its influence on practices.

The academic reaction in France on the balanced scorecard has not been very warm either. The following excerpt, which concludes a comparative article, is quite illustrative:

"We should not reproduce with the tableaux de bord what we made earlier with Henri Fayol and the management: in that case, we discovered management principles across the Atlantic, which were actually imported from France and developed from the writings of this author. We have in France developed this practice of tableau de bord for more than 50 years,

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[4] As far as we know, this comparative survey is unique as of today on the subject.

compared to 6 in the States. Instead of importing without any change a new North-American tool, let's rather try to understand the reasons and the conditions of its creation. And follow the words of the poet Valéry, "We will only get enriched by our mutual differences" (Mendoza & Zrihen, 1999a).

Admittedly, one reason for the French reluctance is that the traditional tableau de bord, a presumably fairly well functioning system, has many common points with the scorecard[5]. However, French academics systematically underline that the tableau de bord is more appropriate to their local "socio-economic" context than the scorecard, which would well fit with the American one (*cf. infra*). This reluctant attitude to American management practices is not non-typical in France. Identical arguments have been developed about MBO, the implementation of which appeared problematic in France (Franck, 1973). Sometimes, the scepticism towards American management approaches is vigorously claimed:

"The French tradition never accepted the " myth" developed by large North American businesses like first Dupont, and then ITT, for example, that process information could be surrogated by financial numbers and that business could be run on the basis of these numbers" (Chiapello & Lebas, 1996).

More specifically, French authors point out that the balanced scorecard does not fit the French way of managing. The "mechanical" top-down deployment of the balanced scorecard disregards the "incremental and collective construction" of strategy, which is consistent in France with the existence of local "margins of freedom" (Mendoza & Zrihen, 1999a, 1999b). Besides, there is not a long tradition of performance-based remuneration in France, like in the United States. More broadly, Malo (1995) associated the differences between the two performance measurement systems to radically different manners of working together in both cultures (*cf. infra*).

It is noticeable that, apart from Bessire (2000), French critics have paid little attention to the "technical" aspects of the balanced scorecard, as did other European academics – see for instance Nørreklit (2000a) about the ambiguity of the rationality of the balanced scorecard and its questionable cause and effect relationships.

ii) The reaction to tableaux de bord: implementation problems

Whereas the above mentioned comparative articles were more favourable to tableau de bord than to balanced scorecard, we find an opposite viewpoint in Epstein and Manzoni's article (1997). This is not very surprising. The former quoted authors, from French universities or *business*

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[5] The same idea has been put forward about the late implementation of ABC in France. The similarity of ABC and the old French method of the "sections homogènes" would partly explain delayed implementation (Lebas, Mévellec, 1999).

schools, were publishing in French for a French audience, whereas Epstein and Manzoni, from INSEAD (an American-styled MBA located in France), publish in English for an international audience. Besides, both authors belong to the American managerial culture, the first one being an American and the second one, a French who completed his Ph.D. in the United States.

It is notable that "tableau de bord" has not been translated in English and left in its original form. This absence of appropriation may express an implicit refusal to take seriously into account an outside-born approach.

Critic focuses on implementation, a step at which tableau de bord would not keep its promises. Whatever its theoretical claim for non-financial measures, tableau de bord would overemphasise financial measures. Surveys also show that it is longer than recommended in textbooks and that it is mainly internally directed and not enough focused on external benchmarks. Lastly, the tableau de bord would be connected to a distant management process, as far as it is not really used "interactively to create an agenda for discussions and meetings" (Epstein & Manzoni, 1997). Additionally, these authors respond to some French arguments related to the insufficient tailoring of the balanced scorecard, and its subsequent rigidity. They claim that the scorecard is not limited to the four cases, which represent "an organising framework rather than a constraining straitjacket", and that any indicator, or even box, may be added if necessary.

We should not be surprised by the implementation focus, which can be related to the American pragmatic tradition (*cf. infra*). Oppositely, French authors' arguments developed on the conceptual field – a French tradition (*cf. infra*). But, however, Epstein and Manzoni would be more convincing if they put both tableau de bord and balanced scorecard to the test. Their conclusions mainly rely on their "observations" (about which they actually give no methodological details), and they compare tableau de bord, as it often works in practice, with the way it should according to textbooks. The same arguments have been addressed to balanced scorecard – a theory without tradition that promises more than there seems to give basis for (Nørreklit, 2000a). The comparative material, which they refer to, is not very recent (Gray & Pesqueux, 1993) and it is very likely that at that time, most tableaux de bord were still old-mannered, aiming reporting, not action yet (*cf. supra*), with a subsequent emphasis on the financial sphere. It would be interesting to get a more recent replication of such a survey, as far as French practices have certainly changed in the meanwhile. Nevertheless it is very likely that some significant differences may still be observed, but that these differences in the choice of management tools only account for cultural differences. In other words, firms are likely to adopt management methods, which they feel suitable to their management style – and management style depends on culture.

4. *Culture: useful elements for understanding balanced scorecard and tableau de bord*

We think that culture makes it possible to go further the present dispute about tableau de bord and balanced scorecard… and maybe to anticipate survey results showing that the balanced scorecard is a better method in the United States and that the tableau de bord gets better results in France!

Culture is not a very enthusiastic notion for managers, that is persons trying to influence the way the world is going. Culture suggests "a mysterious force, which (…) would inexorably direct the action of human beings, unfailingly faithful to deep-rooted habits, and would thus leave the manager powerless in front of this kind of fatality" (Iribarne (d') *et al.*, 1998, p. 6). But cultural analysis does not lead to passivity. Trying to elucidate behaviours or attitudes does not mean abdication. It means working in real world – not in an imaginary world where individuals would be unreservedly submitted to the management will (Iribarne (d') *et al.*, 1998, p. 6).

We consider here culture as "a social construction, specific to a group of individuals"(…) [which] gives sense to the relationship between the person and his/her environment" (Dupriez & Simons, 2000, p. 25). Culture is made of three consistent levels: values, norms of behaviour and behaviours – the former being the less visible part, but the basis for the others (Dupriez & Simons, 2000, p. 27). Culture is embodied in social structures. If we understand ideology as the basic ideas used to integrate and keep social order (Alvarez, 1998), obviously culture cannot be separated from ideology.

Drawing on these multi-level manifestations of culture, we successively (i) examine the basic foundations of social relations in France and in the United States and their historical backgrounds, (ii) relate them further to local specificities regarding higher education, especially management education, which may explain (iii) the variable status of management in both countries. We then (iv) associate these elements with Hofstede's analysis of cultures and (v) complete this analysis by a comparison of local philosophical traditions.

Obviously this is not an exhaustive review of French and American cultures and much more could be presented on this subject. We selected these main features of American and French cultures because of their relevance towards our objective of explaining the differences between management devices and their preferential adoption according to cultures. Of course, these choices are subjective and they induce a simplified et reduced view of cultures.

i)   *United States contract* versus *French honour and their historical backgrounds*

Iribarne (d') (1989) suggested the images of "contract" and "honour" to characterise the social relationships in the American and French societies. In the USA, everybody should act freely, within contracts which (s)he chooses to be committed in, under a general imperious moral demand of fairness (Iribarne (d'), 1989, p. 159). Oppositely the principle of honour rules the French society: everyone belongs to a social group, with specific obligations and privilege, distinct from those of other positions.

According to Iribarne (d') (1989, p. 56), the present division of the French society into groups developing an acute awareness of their rights and duties dates back to ancient France. Before 1789, the French society was divided into three main "orders" – the nobility, the clergy and the "third estate"– each of them being itself divided into multiple groups (Iribarne (d'), 1989: 63). Like in India, where the castes' system relies on their unequal degree of purity, the status of the three French orders is related to their place on a symbolic scale of nobility-baseness, the roots of which lie in the Middle Ages notions of purity. The social groups' position might change over time – for instance, the Crusades increased the "purity" of knights' servants, although a still differentiated group. But the middle class never succeeded to get out of the third estate group before 1789, in spite of their social and wealth successes and of their claim for being "honourable" (Iribarne (d'), 1989, p. 68).

According to Montesquieu, honour is the necessary principle of a non-democratic government. Honour acts like "a political virtue", "by the way of which everybody serves the common good while believing serving his own interests" (*De l'esprit des lois*, quoted by Iribarne (d'), 1989, p. 60-61). Honour is a "prejudice", formulated by each group for itself, and it is intimately related to the pride of its rank and the fear of falling from it. Honour includes duties and rights, which are internalised, so that honour finally appears to be not so much oriented towards others as towards oneself. Montesquieu adds that, when only a part of the people controls power (which is the case in the pre-Revolution France), moderation should be the rule, to avoid power excess.

Honour is thus the corollary of the hierarchical society. Honour, which could be seen as a symbolic substitute for purity, allows lower classes to symbolically escape their unenviable condition. The times have changed since Revolution, but the French society is still dominated by a group-based concentration of power (*cf. infra*), a developed sense of hierarchy (*cf. infra*), and an implicit and permanent reference to nobility and honour.

The respect of laws and contracts belongs to the merchants' honour – who is not a very noble group in such a society – and thus enjoys a limited credit. Obedience is a very paradoxically

valued behaviour. On the one hand, obedience is a sign of baseness, and actually the French are assertive, do not necessarily obey or practice fiscal game as a national sport[6]. The French culture may sometimes be perceived by foreigners as a *ce n'est pas possible (it-is-not-possible) culture.* On the other hand, the long tradition of absolute monarchy predisposes the French to accept the hierarchy as a natural fact – as long as they are treated according to what their honour commands. Each part in the relationship should be faithful to his/her honour. This means that a boss accepting debate and openness might be perceived as weak by his/her subordinates. We could say as a summary that the French are very much willing to obey as long as obedience preserves the honour of everyone.

This social behaviour can be related to the strong French tradition of geographical, political and economic centralisation. Top-management as well as employees' attitudes towards delegation are often ambiguous, because delegation questions the specific way of exercising power in France. Decentralisation and subsequent financial control have thus not gained in France the strong position that they enjoy in the United States. Another French oddity, the difficulty of firing employees, can also be explained by the honour-based moderation, which suggests that people exercising power do not abuse it.

Ancient France's hierarchical social structure was a fact of birth. It is today a fact of education – which, in the management area, is not radically different, as we shall see below. However, like yesterday, it is very difficult to escape the hierarchy – at least in peoples' mind. No employee of a French company believes he can work himself up the organisational ladder very high through good performance, as it is assumed in the United States. As for facts, promotion of course exists but it is limited by glass ceilings, which are lower than the United States. Therefore it is not performance that creates hierarchy and there is no need to focus on performance measurement and performance-based rewards (*cf. infra*). Actually these rewards potentially erode the status of the governing classes.

Things are quite different in the United States. Drawing on Tocqueville's analysis of the American democracy (Tocqueville (de), 1986), Iribarne (d') (1989, p. 161) suggests that the contractual model of social relationships prevailing in the United States is inspired by the ideals of those who founded the Union some five hundred years ago. In 1620 the emigrants constituted in society through an Act, which was explicitly named a contract, and which moreover was concluded "before God" (Iribarne (d'), 1989, p. 162). A contract is an agreement between freely engaging persons. Freedom is thus given a very high, almost sacred status in the American society. Freedom does not mean doing anything desirable, but "doing without fear what is fair and good"

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[6] Fiscal game is of course no French specificity, but French people use to pride themselves on it.

(Tocqueville (de), quoted by Iribarne (d'), 1989, p. 162). This moral conception of freedom is not separable from the conviction that institutions and procedures should rule society. The founding Act mentions "laws, acts and rulings" as well as "submission and obedience" towards instituted magistrates.

This ideal of freely contracting parties, which may be seen as "inhuman" to affective French people (Iribarne (d'), 1989, p. 163) is however embedded into a strong sense of the social community. In the United States, honour is not locally given by birth, but by the respect of a central logic of fair exchange, which be may described as an "ideal of pious merchants". Iribarne (d') underlines how "ironical" (1989, p. 164) this may appear to a French person, for whom the images of merchants and ideals belong to radically different universes.

In the United States, obedience is not the equivocal behaviour it is in France, and delegation and decentralisation, which are institutionalised in the political as well as in the managerial fields, appear as natural facts. Control – a very part of any contract – is seen as an obvious and positive activity, and firing an employee is just the legitimate consequence of an unrealised term of a contract.

The Tocqueville's America evidenced few differences in wealth and education, which supported his image of a society of equal citizens linked by contracts. Although this equality did not last, the ideal remained. It may be observed through the balance of powers in the political area, or the low hierarchical distance (*cf. infra*), or the possibility given to anybody to get his/her chance for success and career in organisations.

ii)   Compared management education in France and in the United States

Education systems are different in the United States and in France. In this part, we shall analyse the main formal and institutional differences of the two educational systems, and also the subsequent fact that the status of management is completely different in both countries.

Unique for the French education system are the *Grandes Ecoles*. The French *Grandes Ecoles* carry on with a national tradition going back to the French Revolution which had an urgent need of national administrators. These institutions have a very élite and professional image, and they are dominating, as far as they construct a sort of aristocracy. Graduating from a *Grande Ecole* brings privilege and obligations – exactly like being born in the noble class in former times. To enter a *Grande Ecole*, one has to pass a very competitive and selective entrance examination. There are three types of *Grandes Ecoles*[7]:

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[7] We do not mention here the *Ecoles Nationales Superieures (ENS)*, the initial mission of which was to educate teachers and professors. Some of them are very famous (cf. Ulm ENS, the prestige of which is similar to the Ecole

1. *Ecole Nationale d'Administration* (*ENA*), which delivers an education in public administration and gives access to the highest positions in French public administration. Many of its graduates make also a career in business or in politics (*see below*). The entrance examination is open to students who have already a graduate degree in politics, law or economics, either from university or from another *Grande Ecole*. *ENA* is undoubtedly the most famous *Grande Ecole*;

2. Engineer schools (*Grandes Ecoles d'Ingénieurs*), which recruit excellent scientific students, who prepare for the entrance examination during at least two years (very often three years) after baccalaureate. Most of these schools belong to the public sector, and have very low tuition fees, comparable to those of universities. The highest ranked engineer *Grande Ecole* is *Ecole Polytechnique* (which dates back to 1794 and has still a military status, although almost all students do not enter the military career) and it is followed by *Ecole des Mines* and *Ecole Centrale* de Paris;

3. Business schools (*Grandes Ecoles de Commerce*), which also select excellent students on a multidisciplinary-based entrance examination (mathematics, philosophy, history, languages…) after two or three years of specific preparation. They belong to the private or semi-public sector (Chambers of Commerce and Industry), and unlike engineer schools, their tuition fees are significant. The most famous of them are the "Parisian" Business Schools (*HEC*, *ESSEC* and *ESCP-EAP*), but they are usually ranked after the highest engineer schools.

In 1993, 50% of the French 200 most influential managers came from *ENA* or *Ecole Polytechnique*, while only 10% came from business schools, 70% of which coming from *HEC*. Most of the time, people educated in business schools hold jobs at the just below top-management level[8]. It is noticeable that most top-managers have not received a management-oriented education, but, instead, that they come from the most prestigious educational institutions.

Once entering a *Grande Ecole*, a good professional position is generally safeguarded and career is generally apportioned to the rank and fame of the institution. Although things have slightly changed during the twenty last years with the entry of the universities in the management education "market" (Takagi & Carlo (de), 2001), it is still generally accepted that people go to universities if they feel they have little or no chance of entering a *Grande Ecole*. If they feel they have a chance, they try it. With a few exceptions, universities are socially less considered than *Grandes Ecoles.*

In most cases, this education aristocracy only extends the older birth aristocracy. Thus, although in principle entrance is free to *Grandes Ecoles´* admission tests, most of their students

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Polytechnique's one), but although many students do not enter teaching career, very few of them have a career in business.

[8] This is an empirical, although not statistically supported, observation.

belong to the upper-class families – for whom cultural and financial access is easier. The point is crucial for business schools, because their fees are significant, and also because the less mathematical the entrance tests, the more cultural the selection[9]. A large part of the students at *HEC* comes from upper business class families, who not only want to create a good and secure future for their children, but also want to keep them away from the intellectual dangers of the universities (Bourdieu, 1996, p. 77). Daily life in *Grandes Ecoles* is indeed very protective[10] (Gaillard, 1987, p. 124).

This education system is closely related to the social system previously described. Education creates belonging to a social group. First and foremost, "*ingénieur*" is a title, which only selected institutions are allowed to deliver. If we assume that social groups share either a common attribute (a person's quality, given by birth or acquired) or a common frame (space of living) (Nakane, 1984), undoubtedly French people define themselves primarily through attributes. Unlike Japanese, who present themselves first as working for their firm, whatever their job, French are most aware of their degrees, titles and more generally class belongings.

What legitimates managers in France is the fact that they are educated from the so-called best *Grandes Ecoles*, which most often are not business schools (see above). As far as many top-managers of French companies are engineers with more or less no education in management (Chiapello & Lebas, 1996), management does not enjoy a very high status.

Furthermore management as a specific and recognised field is quite recent in France. Before the mid-sixties, apart from law and economics – the traditional academic bases of management –, only accounting and sales management were taught in the French business schools – which explains that their names refer more often to commerce than to business or management. Accounting education was dominated by bookkeeping, while management accounting and control was not at all on the agenda (Nouschi, 1988). The University of Paris-Dauphine, the first French university dedicated to management studies, has been created in 1968. Before, accounting and sales management was part – a very small part – of degrees in economics. The first Ph.D. in management was delivered in 1974 and it is not before 1977 that a specific entrance examination was organised for the position of Management Professor in universities.

The top managers' lack of management knowledge in France, as well as the newness of its institutional recognition, may be related to a general assumption that management skills are given by birth, and cannot be developed through formal education (Kumar & Usunier, 2000, Barsoux &

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[9] Although this is also true to a lesser extent in the scientific area (Bourdieu & Passeron, 1970, p. 92).

[10] Of course, this is neither unique, nor an absolute appreciation. For instance, the English private education system is also very protective and socially selective (for a more detailed comparison between the French and English educational systems, see Löning, 1995).

Lawrence, 1990). This accounts for a kind of static French *Weltanschauung*, which can be opposed to an American dynamic perspective (see above, the career limitations in France, and other points below). On the same subject, Bourdieu and Passeron (1964, p. 103-106) underlined that the inequalities of "natural" skills was the unique inequalities that a society based on formal equality could recognise, and that such a "charismatic ideology" legitimated the cultural privileges of the favoured social classes.

Unlike French, American believe in management techniques and in management education. "Most of the most prestigious MBAs, most of the high-ranked executive programmes, and the majority of the best doctoral programmes in business are still run in the USA. The management journals with wider distribution are published in the USA" (Alvarez, 1998, p. 40). In the United States, an MBA may lead directly to a high management position. Top-managers come from prestigious business schools and, because of their educational background, they believe in management techniques. Subsequently, management is a very respectable field in the United States. Management education institutions enjoy a high status, and they legitimate and reproduce management tools (Alvarez, 1998), the diffusion of which maintains their high status.

This could also be associated with the size of the American management market, which is wide enough to be self-sufficient – which is not the case in France (as in many other European countries): academics are all the more active that they have opportunities to diffuse and "sell" their works. More specifically about the status of management accounting/control, it can be argued that their lack of status in France may be attributed to the lack of influence of the accounting profession who is on the whole more oriented towards financial accounting and liberal profession[11].

The status of management in the United States may be related to his supporting the local social contract. To manage contracts between persons, you need methods, measures, and rewards. Management encompasses systems of planning and objectives, systems of control and performance measures, reward systems (changes in pay, pro- or demotion, dismissal). French honour and management are very far from one another, but American contract cannot do without management. We thus can associate the local ways of behaving socially with local educational systems and a variable status of management.

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[11] These two last arguments have been suggested by Junko Takagi and René Demeestère.

iii)   France and the United States: very different cultures on Hofstede's characteristics

In spite of its limitations (for review, see McSweeney, 2000, or Simons, 2000: 47), Hofstede's (1984) work about national cultures is considered as fairly predictive of cultural differences (Verluyten, 2000, p. 156). This analysis provides us with additional insight into French and American cultures. The table below shows their respective scores[12] according to the four dimensions evidenced by the survey, their ranks among the 39 responding countries (in brackets), as well as the mean, maximum and minimum of the 39 countries.

DIMENSIONS	US	France	Mean	Maximum	Minimum
Power distance	40 (25th)	68 (8th)	51	94	11
Uncertainty avoidance	46 (31st)	86 (6th)	64	112	8
Individualism	91 (1st)	71 (11th)	51	91	12
Masculinity	62 (13th)	43 (29th)	51	95	5

Table 1. France and the United States in the Hofstede's analysis (1984: 77, 122, 158 and 189).

Let us briefly remind that power distance reflects the dependence relations between subordinates and bosses (Hofstede, 1984, p. 72, Verluyten, 2000, p. 159). It has been suggested that, in Western countries, differences in power distance could be "traced back to the difference between Protestantism and Catholicism", the latter placing "higher emphasis on central and unquestioned authority" (Verluyten, 2000, p. 162). The high score of France regarding power distance is consistent with its local subordination relationships, and its tradition of centralisation and privileges. And unsurprisingly the American egalitarian ideal shows up in a rather low score.

Individualism refers to the primary social unit: the person *versus* the group (Hofstede, 1984, p.150). Although both countries do not exhibit a very great difference, the lower individualism in France is consistent with the French feeling of belonging to a specific social group. In most surveyed countries, Hofstede found an inverse correlation between power distance and individualism: group-orientation goes along with a high power distance (as well as a limited national wealth) (Hofstede, 1984, p. 157). France is one of the few exceptions to this general rule. The simultaneity of individualism and high power distance may be explained by the coexistence in the French society of elements of modernity – which, from the Renaissance on, has promoted the

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[12] Let us remind that these scores do not have any absolute, but only relative value – which makes them useful for general comparison.

individual as the basic and primary social reference (Lipovetsky, 1987) – and of remnants of ancient social schemata regarding authority, namely the absolutism of the monarchy.

Uncertainty avoidance reflects the level of anxiety about future and societies use different means to reduce uncertainty (institutions, rules, rituals) (Hofstede, 1984, p. 110-115) for collective action to take place. The French and American scores are fairly divergent, which is consistent with the degree of security brought by both societies. In France indeed, life employment has long been an implicit rule, even in the private sector, where this was not a matter of contract. On the subject, the influence of trade unions is founded on the French high uncertainty avoidance and need for security. Both educational and social group-based systems also reduce insecurity. A high *Grande Ecole* degree provides insurance against future, and group affiliation helps for career. Although this is not untrue in the United States, professional insecurity appears higher in the United States than in France. In the United States, it is relatively easy to fire people and the effects of a "good" education on a career are less lasting than in France, because the manager's performance is given greater attention. Moreover, the security given to their citizens by both states is very unequal, the French welfare system being much more securing than the American one.

The French attachment to security may be also be evidenced in the academic field. Recently French academics Boltanski and Chiapello (1999) proposed a very convincing theoretical model to analyse the changes in the spirit of capitalism in the late twentieth century. According to this model, the spirit of capitalism, which brings a justification to involvement in capitalism, should give historically variable answers to the questions of how capitalism brings some (i) enthusiasm, (ii) security, (iii) justice to society (Boltanski & Chiapello, 1999, p. 53-54). However convincing is the model, it is doubtful that American peers would have given such an emphasis to security on the same subject.

Masculinity refers to the extent to which biological differences between sexes have implications for their roles in social activities (Hofstede, 1984, p. 176): in a masculine society, work is sexually differentiated, whereas in a feminine one, both men and women are of occupying any type of job. Masculinity is associated with specific values such as work, performance, achievement, challenge, competition, and earnings. Femininity-masculinity is another name for the opposition "social-ego" (Hofstede, 1984, p. 189). Thus unsurprisingly the United States appear more masculine than France.

iv)   Different local philosophical traditions

Finally, we think that this short description of French *vs* American managerial cultures may be associated with different local philosophical traditions, which shape the way how both cultures

deal with action. France has a rationalistic and intellectual tradition, for which the Cartesian philosophy may be considered as an archetype. In France, thoughts and ideals are always more important than implementation, theory and practice are traditionally separate areas and we guess it is useless to precise which is higher in the nobility scale… This tradition enlightens the long absence of dialogue and reciprocal despise[13] between *Grandes Ecoles* and universities and the long absence of recognition of management within French universities (*cf supra*). Gaillard (1987, p. 22) notes that, from the foundation of the *Ecole Polytechnique* in 1794 to the creation of ENA in 1945, French government has always been driven by the will of making up for the shortcomings of universities. This may also explain the gap between both types of institutions.

This is opposite in the United States, where philosophy constituted itself "against Europe, and more precisely against Descartes", who could not "provide solution to the problems of the modern world" (Deledalle, 1980). The American scientific ideals are dominated by pragmatism, which, following Pierce, James and Dewey, "rejects the old social separation between theoreticians (…) and praticians (…), which is sometimes associated with a low consideration for practice, this latter seen as a degraded and subaltern form of the theory" (Demeestère, 2000). According to pragmatism, the truth of an idea is in its testing, and ideas are defined as "action plans" (Deledalle, 1980). This fundamental demand for empirical evidence could not be farther from French ideals. Correlatively, there is no gap between theory and practice in the United States, the borderline between academic belonging and consultancy is less clear, not to mention the fact that it is nearly impossible to publish anything in the United States which do not rely on empirical evidence.

Nørreklit (1989) suggested that this major difference in scientific tradition could be related to differences in languages. Thus the French language has a fairly clear and rule-based grammatical structure, although the rules are often broken – which evidences a gap between theory and practice. English however has a less clear grammatical structure.

We suggest that this difference may also be associated with the histories of both countries. France is an old nation, very proud of its traditions, which likes to remember its past glories. Theory is past, practice is future and future may bring loss of something. So theory is safer. The United States are a young nation, built by people choosing to leave Old Europe, thus developing a pioneer mind, which values practice and implementation over theoretical speculations. As far as past is missing, future is valued. Deledalle (1980) also points out that for the American pragmatist

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[13] The universities have long disregarded firms and practices – because they supposedly were not as "noble" as theories. In their view, the Grandes Ecoles' education, which was more practical than in universities, was thus less valuable than the university one. To make up for this lack of nobility, the Grandes Ecoles claimed that, without practical insight, theory was useless. The higher social consideration that they enjoy gave support to their feeling of superiority.

philosophical school, "truth changes (…) with things, it is totally future-oriented". This may also explain why the American society is more dynamic than the French one (*cf. supra*).

5. *Local management ideology and performance measurement systems*

We have previously shown that management and management techniques enjoyed a higher status in the United States than in France, and we have suggested that this could be a consequence of their unequal contractual reference and attachment in social relationships. We have additionally shown that the importance given to social groups – the French alternative to the American attachment to contract – was contributing to the creation of a social hierarchy and to the reduction of insecurity. Lastly we have discussed the status of theory and practice in both American and French philosophical traditions. Altogether, these elements can be related to the four major formerly pointed out differences between the balanced scorecard and the tableau de bord, i.e. (i) a different underlying strategic concept, (ii) different causal performance models, (iii) different modes of deployment of objectives and indicators through the organisation, (iv) a more or less tight relationship between performance measures and rewards.

i) *Underlying strategic concept*

This first difference between the tableau de bord and the balanced scorecard – the existence of an underlying strategic concept (see above) – may be related to uncertainty avoidance. Explicitness reduces uncertainty, and it should not be surprising to find more of it in the balanced scorecard, which is an American-born practice, in a country where uncertainty is preferentially reduced by rules (not by institutional means, like in France). This has been still truer for some years, with their focus on globalisation, instability, modern technology and deregulation, which have increased the collective and individual feelings of insecurity (cf. the perceptions of increased turbulent environment and risk of being professionally obsolete, and the related search for employability and flexibility).

ii) *Causal performance models*

The second difference lies in the unequal status of causality in both methods. The causality is primarily seen as external in the balanced scorecard, as locally built by managers in the tableau de bord – both perspectives which are consistent with the local autonomy of managers. An external modelling is legitimate in the United States, where managers do not question the organisational contract. In France, the contract needs appropriation by managers, which means that it should be appropriate to their own specific rights and duties. Similarly, this local autonomy induces a local

prerogative for the choice of performance measures – which is not the case with the scorecard, where performance measures are part of the unquestioned contract.

This divergence may be also related to uncertainty avoidance. Generally speaking, "planning represents an attempt to reduce uncertainty" (Hofstede, 1984, p. 263) and planning and complementary control systems originated in the United States where uncertainty avoidance is below average. Management instruments create security. The central definition of causality (in the balanced scorecard) reduces uncertainty, as far as it suggests shared representations about action. Oppositely the local (and always subjective) definition of performance models (with tableau de bord) increases uncertainty and possible objectives' conflicts. This may appear paradoxical because France is much more avoiding uncertainty than the United States (*cf. supra*). In a culture highly avoiding uncertainty like France, security is too much an important thing to be left to management systems, it is inscribed in the social structures (*cf. supra*), so there is not the same demand on management practices to reduce insecurity.

Additionally, it should not be surprising that the balanced scorecard is a more ready-to-use device than the tableau de bord – because it has been developed by persons valuing pragmatism. The tableau de bord relies on a very logical and systematic, but more abstract, methodology, which is consistent with the French intellectual tradition. Tableau de bord focuses on process (that is theory), balanced scorecard on performance measures (that is implementation). The French focus on process, which is basically an engineer concept, can also be associated with the dominance of this professional group in France (*cf. supra*), and the subsequent dominance of the engineer culture, in spite of recent changes in management methods (Le Goff, 1996, p. 61).

iii)   Mechanical versus heuristic deployment

Since Fayol and Weber, the most influential management theories have been developed in the United States (Alvarez, 1998). Besides their contributing to rational decision-making and action, they play an important role in creating hierarchy and making people obey. A bureaucratic hierarchical system is indeed reputedly necessary in order to keep an organisation together and avoid chaos (Weber, 1978, Bendix, 1956), as well as an organisational ideology, in order to obtain the employees' willingness and acceptance to obey (Selznick, 1957, Alvarez, 1998). Although this is generally true everywhere, the means of creating hierarchy and ideology greatly differs according to cultures.

Management devices play in the United States – where power distance is low and workers assumedly equal – the role played in the French culture by the social hierarchy and its reinforcing education and recruitment systems. It should then not be a surprise that management is much more

valued in the United States. We underlined in the first section that the tableau de bord and the balanced scorecard use different ways of deploying top-management objectives: strictly top-down for the balanced scorecard, more opened to subordinates' initiative for the tableau de bord. The balanced scorecard appears thus to be a potentially powerful instrument to persuade and justify a top-down control system and to make the employees obey. Such a hierarchical emphasis is not useful in France where hierarchy and a local sense of obedience are kinds of facts of nature.

Not only it is superfluous, it is also contrary to the French culture. The balanced scorecard creates a hierarchy (which does not "naturally" exist in the United States) and assumes an agreement (which is embedded in the American contract). In France, agreement is just opposite to the "normal" way of life, with its power games allowing room for the various privileges and obligations of the social groups. Quite oppositely to balanced scorecard, tableau de bord assumes a hierarchy (otherwise created) and gives place to local initiative, the absence of which makes French strategic involvement impossible. The important point is not the effective influence that the local managers have on the process, but the influence that they believe they have, according to their local sense of honour. Local acceptance of objectives has to be created with well considered sensitivity and strategy from the managers of the organisation (Kumar & Usunier, 2000), which explains why the process of implementing tableau de bord is longer, less direct and more complex in France than is the implementation of the balanced scorecard in the States.

Management instruments are ideological conveyors, as far as they embody the basic ideas, which are locally necessary to integrate and maintain the social order. This is especially the case in the United States, where management instruments are a privileged means of creating social order. Comparatively, ideology in France is mostly embodied in social structures.

The ideological dimension of management discourses, especially those promoting "new" management approaches, has been already pointed out – see for instance Boje *et al.* (1997) on reengineering, Nørreklit (2000a, 2000b) on the balanced scorecard, Bourguignon (forthcoming) on value creation or Mickelthwait & Wooldridge (1996) for a more general analysis. These analyses suggest that management approaches turn out not to be what their creators promised, a while after their introduction, and that they are just "restorying" organisations, that is telling a new story in order to maintain attention, legitimate hierarchy and make people keeping on obeying.

iv) *Performance-based rewards*

The unequal reliance of remuneration on performance measures is also a consequence of the unequal cultural emphasis on fairness. In the United States, a fair treatment is generally associated with (i) the apportioned retribution of the person's contribution and with (ii) the idea of an equal

treatment of everybody. The contribution is measured through the achievements, and objectivity (which makes comparison fair) is generally increased by quantitative measurement (figures). Performance measurement then offers a major basis for rewards. In an honour-, rank- and privilege-based culture like France, the demand for fairness and the subsequent need for performance measurement are not so high.

The American ideology emphasises the possibility for any individual to work him/herself up from the bottom to the top, the values of work and achievement. Management control devices – among them the balanced scorecard – tell permanently that if you work hard enough (skills being assumed), you will be socially successful. Social-Darwinist ideals are almost ruling, as the assumption is that the brightest and the best are rewarded and climb the hierarchy. This explains why emphasis on rewards is greater with balanced scorecard than with tableau de bord.

Rewards are usually segmented into two groups: extrinsic and intrinsic rewards (Lawler & Rhode, 1976, p. 13). The former ones are given by others (remuneration under various forms, promotion, other's esteem, interesting work) and they meet existence, security, social, "esteem and reputation", "autonomy and freedom needs", whereas the latter, self-provided meet the human need for "competence and self-actualization" (Lawler, 1973, p. 32). Extrinsic rewards do not play in France the role that they play across the Atlantic, where they are a part of the social contract. The French honour and correlated self-control has more to do with intrinsic rewards – which is coherent with the emphasis of tableau de bord on learning. Moreover, social success is more a fact of education than of performance. We pointed out previously that the balanced scorecard made it possible to objectively reward non-financial performance, which has become crucial given most organisational strategies. This is especially demanded in the United States where fairness is a central point in culture. In France, non-financial performance has always been evaluated through qualitative, thus subjective, criteria [14], with a fairly high degree of acceptance from employees, even managers (Bourguignon, 1998).

From an individual viewpoint, a control system like the balanced scorecard may bring a feeling of security to managers. It optimistically invites managers to "do it" and suggests potential success, with its beneficial consequences on social status. Of course, the spectrum of a potential failure lies also behind the balanced scorecard. But the American culture being very positive, perception is rather oriented towards success and social status – which is one of the American ways of feeling secure.

The typical French perception is opposite. A high uncertainty avoidance means risk aversion, that is fear of loosing. Perception regarding performance is primarily negative. Instead of

anticipating success, risk adverse people anticipate loss. Thus, as far as performance-based rewards challenge the presently gained security, they have not gained much emphasis in management systems.

Honour, which assumes self-control, also creates a defensive attitude towards external control. It is illustrative that in the French language, the same word (*contrôle*) both means check and control. Checking is systematically associated with watching, supervising and… punishment! Management control thus endures a very negative image in organisations. In a fairly defensive control culture, it is doubtful that an optimistic "do it" management rhetoric will make a subordinate obey. One may even guess that rhetoric focused on shareholder value, customer satisfaction or employee commitment will not be very effective in a culture where complaining and power games are daily evidence of honour.

Finally, the balanced scorecard brings also security, because it is a trendy management tool. Implementing fashionable management approaches makes the managers isomorphic to their environment and increases their legitimisation, and consequently their security. This is all the more true in the United States where legitimisation comes more from what managers are doing than from what they are, as it is in France. More specifically, it has been argued that the disputable rigor of the balanced scorecard might be an advantage regarding legitimisation and justification, as far as fuzzy approaches are easier to be adopted by people with various needs and convictions (Nørreklit, 2000a, 2000b).

6. *Conclusion: Acts of resistance and reciprocal acceptance*

Presenting the relationships between management practices and cultural facts is not an easy task. Culture is made of many elements, which are tightly interlinked – and consequently almost everything may be associated with everything. This means that, although we did our best to limit repetition, it has been very difficult to avoid it entirely. This means also that it is uneasy to make a synthesis. Table 2 reminds the differences between tableau de bord and balanced scorecard, and sums up opposite cultural and structural traits of the French and American societies, accountable for the differences in management devices. To make the table readable, we have not evidenced the very numerous relationships between lines (i.e. between various elements of culture or between one of these elements and a difference in performance measurement systems). These relationships have been detailed in the fourth and fifth sections. Even though we have sometimes suggested that something "explained" another thing, (because of the sequential presentation of elements), most relationships are not unequivocally causal. For instance, the French group-based social system is

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[14] Associated with behaviours, qualities or "contributions".

certainly an outcome of the educational system, but the educational system is also "produced" by such a society.

		FRANCE	UNITED STATES
Performance measurement system	Name	Tableau de bord	Balanced scorecard
	Underlying strategic concept	Managers' subjective perception	External (objective)
	Focus	Process of construction (conceptual)	Ready-to-use indicators
	Deployment	Open to local initiative	Strictly top-down
	Main emphasis	Learning	Rewards
Basic elements of society		Groups of unequal symbolic nobility	A priori equal individuals
Individualism		Lower	High
Hierarchy in society		Omnipresent	No hierarchy
Power distance		High	Lower
Centralization		High	Low
Basic social demand		Respect of honour	Respect of contract and fairness
Subordination relationships		Affective and paradoxical	Contractual (emotionless)
Demand for objectivity		Lower	High
Social ascension		Perceived as limited	Perceived as unlimited
Most valued rewards		Intrinsic or ingroup-sourced	Extrinsic
Perception of performance-based rewards		Threat	Opportunity
Social control		Self-control	External control
Attitude towards external control		Negative	Positive
Employee dismissal		Almost taboo	Legitimate
Security brought by society		Higher	Low
Uncertainty avoidance		High	Low
Educational system		Elitist and securing	Less elitist and securing
Dominating professional culture		Engineer	Manager

	FRANCE	UNITED STATES
Top management	Practically no education in management education	Highly educated in management
Perception regarding manager's qualities	Given by birth	Given by education
Social status of management	Low	High
Seniority of specific management departments in universities	Low	Higher
Belief in management tools	Low	High
Future orientation	Low (conservatism)	High (pioneer mind)
History as a nation	Old	Young
Masculinity	Lower	High
Sense of hierarchy	Given by birth and education	Given by management practices
Agreement/obedience	Always questionable	Natural consequence of contracting
Political past	Absolutist monarchy and revolution	Contractual agreement
Philosophical tradition	Intellectualism and idealism	Pragmatism
Relations theory-practice	Separation	Integration
Relations practitioners and politicians-universities	Distrust	Trust and collaboration
Grammatical structure of language	Clear, with many exceptions	Less clear

Table 2. Distinctive features of French and American societies, and related differences in performance

measurement systems.

The specificities of cultures, ideologies and philosophical traditions have important consequences for action. They provide us with some possible explanations of, not only the differences between the balances scorecard and the tableau de bord, but also the respective reactions towards both management approaches.

Both French and American cultures are self-centred. We mean here that French and American people are very proud and aware of their own values and realisations. Reasons that for may be different. The French have a natural and acute awareness of the specificity of each human group, and what is true for their social groups is true for them as a national group. They thus often develop a feeling of being different from others (cf. the regularly claimed *exception française*). The American pride relies on their military and economic successes during the twentieth century. Like Charles E. Wilson who was convinced that "what was good for General Motors was good for the country", Americans often feel that what is good for them is good for everybody in the world.

After the second World War, the Marshall plan introduces in Western Europe, and specially in France, the American way of business, including corporate structure and management methods (Alvarez, 1998, Djelic, 2000). In the late sixties, as far as French universities delivered no management Ph.Ds, the business schools began sending promising young students to American universities. Case teaching and new courses in areas such as marketing, finance, strategy and human resource management were implemented. But whatever the American influence, there was some resistance, as shows the following quotation regarding the above mentioned "myth" of running business on the basis of financial numbers:

> "Such a " myth" was however imported in France by the myriad of French students that went to Harvard and other major US Business Schools in the mid sixties to mid seventies, but the Tableau de Bord was already well entrenched and survived, although often with a high financial content." (Chiapello & Lebas, 1996).

In the mid-seventies the myriad was stopped, giving scholarships to Ph.D. studies in France instead of the US. Recently French business schools have hired an increasing number of non-French professors, but very few of them are American. Reciprocally, there are few French professors at INSEAD, the American-styled MBA located in France, and most of its students are non-French. French academics working in the United States are also rare exceptions. Thus, after about fifty years of exchanges, American and French academics find it apparently difficult to work together… and to accept each other ideas.

The French resistance is not unusual. We have an historical illustration with De Gaulle reluctance towards America, and France getting out of Nato, and more recent examples of public demonstrations defending cheese, chocolate or other French culinary traditions against European or

world regulations, perceived as threatening or destroying the valuable distinctiveness of France. One of these demonstrations has recently included some damaging attack against a McDonald restaurant, a symbol of the American domination in France. The leader of this demonstration has been pursued, but is nevertheless a kind of national hero for his action against "McDomination". From the 1789 Revolution on, resistance, if not rebellion, has been part of the French collective identity. Jenkins (2000) suggested that this "disposition to protest" forms "an important element of French republican culture". Directly linked to social identity (…), it represents "an implicit but strong collective view of the proper *limits* to tolerating of actions of those in political and organizational authority (Jenkins, 2000, p. 190). This indeed may be seen as a direct consequence of absolutism: you can only be "against" if you are not "with", there is no third way as there may be with other types of monarchies (Gusdorf, 1980). Drawing upon Todd's (1998) analysis, Jenkins also suggested that the French propensity for dispute could be related to the persistent confrontation in the French society of geographically-rooted radically opposite systems of values (egalitarian/antiegalitarian) (Jenkins, 2000, p. 203). Like the group- and honour-based social system, this accounts for the persistence of Ancient France ideology. Thus, although Bourdieu (2000) pointed out that a bombardment of American ideology and management rhetoric has resulted in an erosion of French values and ideology, it is doubtful that French acts of resistance against American "products" will stop tomorrow.

Whereas French people rise in rebellion, American simply ignore what happens outside their borders. As far as we know, Gray & Pesqueux's (1993) study excepted, there is no sign coming from the other side of Atlantic showing any interest in the tableau de bord or in a comparison with the balanced scorecard. There is no translation for the original tableau de bord (*cf. supra*). Jones and Roberts (2000) observed that 88% of authors publishing in United States accounting journals were employed by American institutions and that 94% of their published material was US-sourced. By contrast, the corresponding rates were only 34% and 38 % for UK journals. This shows an American strict national orientation.

Ethnocentrism means disregard of other cultures. This happens both to French and American, but in different ways. French fight and oppose, whereas American ignores. Both processes correspond to a closing on one's own cultural code, aiming at avoiding questioning about it (Camilleri & Vinsonneau, 1996, p. 66). This avoidance protects peoples from dissonance. Drawing upon intercultural psychology works (Camilleri & Vinsonneau, 1996, p. 50), we suggest that each cultural group feels depreciated by the other group through the very cultural traits it values. French and American cultures are very far from one another, and often quite opposite, as the previous table shows. French like theory, Americans focus on practice; French value security,

Americans risk; etc. The French feel almost insulting the American lack of interest for theory and ideal, just because they especially value theory. And the reverse is equally true.

The aim of this paper was to contribute to an increased level of understanding of (i) the implicit ideological hypotheses lying behind management approaches/recommendations, (ii) the various closing reactions to alternative approaches.

Beyond the French and American cases, the present analysis may open perspectives to understand or anticipate reactions, either by other social groups, or to other "management objects". For instance, the balanced scorecard appears to be pretty well received in Denmark. One reason may be that in Denmark there has not been a tradition with a system similar to tableau de bord and that Danes increasingly accept American values and management rhetoric. Another reason may be that, in Denmark, there is a need for a tool like the balanced scorecard to create hierarchy, make people act and obey and to reduce insecurity, as far as the Danish culture is characterised with very low power distance and very low uncertainty avoidance (Hofstede, 1984, p. 77 and 122). The balanced scorecard and its related meetings may thus create an opportunity to maintain and develop a sort of invisible hierarchy (who are invited to the meetings? who are not? which tasks are given to whom?). However it is doubtful that the balanced scorecard should be very much used for performance evaluation and rewarding, because that would create a visible hierarchy which offends the Danish ideology of the "Jantelaw"[15].

More generally, this analysis may be useful for the construction and implementation of management systems. It suggests that local ideology and culture should be taken into consideration, especially when the system has been born and developed in another culture. The influence of ideology on capitalism/management is not new (Weber, 1970), but has sometimes been disregarded. When management approaches are transferred without taking culture into sufficient consideration, they are likely to miss their objective and to be very disappointing experiences – as it has been the case for quality circles in France (Chevalier, 1987).

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[15] In 1933 the Danish writer Aksel Sandemose wrote a novel called "A refugee crosses his tracks". It takes place in an imaginary town called Jante (based on Sandemose's own hometown, Nykxbing Mors) in which the Jante Law clearly dictates the social and moral standards. This law reflects a very unattractive part of the Danish mentality and is often referred to when someone is describing the Danes.
1. You shall not think that you are something special.
2. You shall not think that you are of the same standing as us.
3. You shall not think that you are smarter than us.
4. Don't fancy yourself as being better than us.
5. You shall not think that you know more than us.
6. You shall not think that you are more important than us.
7. You shall not think that you are good at anything.
8. You shall not laugh at us.
9. You shall not think that anyone cares about you.
You shall not think that you can teach us anything

We believe that this paper may also take the heat out of some debates regarding outside-born management systems. The crucial point is not so much to weigh their relative technical advantages and drawbacks, but to understand how they make sense in specific cultures where they meet some ideological needs. There should not be any passion in that.

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