How do managers encounter fashionable management concepts? A study of Balanced Scorecard adopters in Scandinavia

Abstract

The adoption of management concepts has attracted much attention in organisation studies. However, there is still a lack of research on the pre-adoption phase, where managers become aware of and develop interest in management concepts and ideas. This paper explores how adopters of the Balanced Scorecard in Scandinavia encountered the concept. Using data from interviews with users of the concept, the paper shows that the most important contact points were consultants, the conference/seminar scene, and user networks, while the business media and educational programs were of relatively little importance. The data support viewing the spreading of management concepts as taking place within a management fashion arena, where different suppliers and managers interact. Instead of being broadcasted from supply-side actors to passive adopters, as is suggested by traditional diffusion theories, concepts are circulated between the different actors participating in this arena.

1 Introduction

The adoption of management concepts has received much attention in management studies, and has been studied from a variety of angles and theoretical perspectives (Birkinshaw, Hamel, & Mol, 2008; Sturdy, 2004). In particular, much of this research has focused on managers' different motivations and rationales for adopting or rejecting management concepts (Abrahamson, 1991; Daniel, Myers, & Dixon, 2012; Subramony, 2006). However, little attention has been paid to the pre-adoption phase of management concepts, i.e. phase where managers encounter, become aware of, and develop interest in new management concepts (Alvarez, Mazza, & Pedersen, 2005; Heusinkveld, Sturdy, & Werr, 2011; Powell, Gammal, & Simard, 2005; van Rossem & van Veen, 2011; van Veen, Bezemer, & Karsten, 2011). As pointed out by van Veen et al. (2011: 161) "…hardly any theoretical and empirical work has been done on how managers get to know these concepts, and for what reasons they develop more or less interest in a specific concept (and not others)."

Using interview data from 39 adopters of the Balanced Scorecard (BSC) in Scandinavia, I identify ways through which Scandinavian managers have encountered the BSC. I show that consultants, conferences/seminars, and user networks have been the most important sources of inspiration for managers, whereas the business media and educational programs have had limited influence. The findings underline the need to view the adoption and diffusion of management concepts as taking place within a management fashion arena, consisting of various types of fashion-setting actors such as consultants, spokesmen and software firms. In this field, managers should not be seen as passive recipients, but also active consumers who interact with these supply-side actors. The ties and relationships that are developed as a result of these encounters will in turn shape their receptiveness to new ideas and propensity to adopt new concepts.

The paper contributes to the literature on the adoption of management concepts in three ways. *First*, it elaborates on our present conceptualisation of the pre-adoption phase of management concepts. This phase has received scant attention in previous research, and we know little about how managers get to know, learn about and become interested in concepts (Alvarez et al., 2005; Powell et al., 2005; van Rossem & van Veen, 2011; van Veen et al., 2011).

Second, the findings in the paper contributes to our understanding of the structure and dynamics of management knowledge markets and the relationships between the different types actors operating in the so-called "management fashion arena" (Clark, 2004; Jung & Kieser, 2012; Kieser, 1997; Klincewicz, 2006; Sahlin-Andersson & Engwall, 2002). The data in this paper shed light on the relative importance of the different types of actors (e.g. consultants, software firms) which are circulating management concepts. Consultants are usually thought of as the most important group of actors in the management fashion arena (Jung & Kieser, 2012), but it is not clear how influential consultants are as circulators vis-à-vis other actors such as conference organisers, business school professors, and analysts.

Third, the study contributes to the literature on the adoption and diffusion of the BSC. Prior research has indicated that supply-side actors consultants have played a particularly influential role in the adoption and diffusion of the BSC in countries such as Sweden and the

Netherlands (Ax & Bjørnenak, 2005; Braam, Benders, & Heusinkveld, 2007), but these studies have mostly looked at BSC diffusion from a supply-side perspective, and not gathered data directly from organisations and managers. Since this paper builds on demand-side interview data, it is possible to evaluate the importance of the various types of actors in influencing managers' awareness, knowledge and interest in the BSC concept.

The remainder of the paper is structured as follows: In the second section I review extant research about the adoption and diffusion of management concepts and point out limitations in our current conceptualisation of how managers encounter management concepts. In the third section I describe the methods and data utilised in the study. The fourth section describes the empirical findings. In the fifth section I discuss the implications of the findings in relation to literature on fashionable management concepts, and more broadly, to theories about the adoption and diffusion of management concepts and ideas. The paper ends with a discussion of shortcomings and suggestions for future studies.

2 Encounters between managers and suppliers of management concepts and ideas

2.1 Organisations and the management knowledge market

Many commentators have noted that organisations operate within an increasingly interconnected and globalised business environment (e.g. Engwall & Kipping, 2004; Guillèn, 1994; Røvik, 2007; Sahlin-Andersson & Engwall, 2002). One central trend of the last couple of decades is the emergence of a management knowledge industry that continuously develops and launches new management concepts (Abrahamson, 1996; Røvik, 1998; Sahlin-Andersson & Engwall, 2002). This management knowledge industry is considered to be expanding and increasing in influence and importance, and is spearheaded by powerful actors, e.g. consulting firms, business media, business schools and management gurus (Kipping & Clark, 2012; Kipping & Engwall, 2002; Sahlin-Andersson & Engwall, 2002).

For managers, particularly those working for large and well-known organisations, hardly a day goes by without being exposed to information about new management concepts. Such information is "pushed" by actors such as consulting firms and software firms, who knock on managers' doors, write about new concepts in books and professional magazines, and present these ideas in conferences, seminars and other professional forums that managers attend.

In addition to push-forces, there are also pull-forces in the management knowledge market. Many managers take a proactive approach, and seek out arenas where new management knowledge is presented and discussed, such as conferences, seminars and websites. In addition, organisations may contact consultants and ask them about the latest "solutions" which may improve their various aspects of their business processes. This behavior may be motivated by a fear of "missing out on the boat" and being at a competitive disadvantage relative to their peers (Kieser, 1997; Sturdy, 1997). Hence, as a result of both "push" and "pull" processes, ties and relationships between organisations on the demand-side and various types of supply-side actors of management concepts are likely to develop.

These dynamics between managers and the actors involved in the management knowledge market is likely to influence managers' propensity to adopt management concept in different ways. In the next section I elaborate how the managers on the demand-side and actors on the supply-side interact in the so-called "management fashion-arena".

2.2 Organisations and the management fashion arena

Much of the existing literature on the adoption of management concepts has focused on the motivations and rationales driving the adoption or rejection of management concepts (Abrahamson, 1991; Daniel et al., 2012; Subramony, 2006). Abrahamson (1991) highlighted the role of external influences and pressures in driving the demand or "consumption" side of the management fashion market, i.e. organisations and their managers. In a later article, Abrahamson (1996) argued that several types of supply-side actors such as consulting firms and conference organisers act as "fashion-setters" who shape managers' beliefs about which management concepts constitute "good practice". In doing this they influence managers' propensity to adopt new management concepts. In another important article on management fashions Kieser (1997) conceptualised the field of fashion-setting actors around a management concept as a constituting a "management fashion arena". The most important actors in the fashion arena include consulting firms, conference organisers, professional groups, analysts, the business press, business schools and book editors (Clark, 2004; Heusinkveld, 2013; Jung & Kieser, 2012; Klincewicz, 2006; Scarbrough, 2002).

Via different types of "institutional work" (Perkmann & Spicer, 2008) such as the development of handbooks, instructional videos, seminars and user groups, the actors in this arena increase the awareness and general level of interest in the management concept in the local market. These institutional activities are particularly important in the pre-adoption phase where actors via different types of strategies try to convince managers of the potential benefits of the concept in question.

In other words, in this line of research managers are seen as relatively passive receivers of the "solutions" that the actors in the fashion arena are promoting. Some fashion theorists such as Kieser view managers as little more than "marionettes" that are easily addicted to the solutions that are sold by consultants (Kieser, 2002). The emphasis is on the importance of push-pressures by supply-side actors that are looking to create awareness and interest in the concept among managers. In contrast, there has been relatively little research on the role of managers as active "consumers" of management concepts (Heusinkveld et al., 2011). Seeing managers as consumers entails recognising that have more agency in the pre-adoption process where they encounter, search for and evaluate new concepts. As pointed out by van Veen et al. (2011) these processes remain relatively unexplored both in theory and in terms of available empirical evidence. For example, relatively unanswered questions in the literature include how managers interact with these different types of fashion-setting actors, and how concepts are circulated between different types of actors operating in the management fashion market (Powell et al., 2005; Sahlin & Wedlin, 2008).

2.4 How do managers learn about management concepts?

The discussion in the previous two sections shows that our knowledge about how organisations and managers interact with the field of actors operating in the management fashion arena is limited. Hence, the phase where managers learn about and become aware of management concepts is not well understood (Alvarez et al., 2005). At the level of the manager, this process is complex, involving cognitive evaluations of the concept (Fassin, van Rossem, & Buelens, 2011; van Rossem & van Veen, 2011). Before implementation of a concept is possible, managers need to learn about the concept (e.g. the concept's most important characteristics) and make sense of and interpret the concept for their own context. Furthermore, managers must recognise the potential benefits of adopting the concept (e.g. performance improvements), and, finally, convince members of their own organisation that the concept is worth adopting (Dooreward & van Bijsterveld, 2001).

Researchers within management fashion theory has suggested managers learn about new management concepts primarily via consultants (Williams, 2004). The role of consultants is also supported by empirical studies of concepts such as the BSC which show that consultants have been important drivers of the diffusion process (Ax & Bjørnenak, 2005; Braam et al., 2007; Malmi, 2001). Managers often seek out consultants for advice, and have long-standing relationships with these firms (Sturdy, 1997). Kieser (1997: 64) noted the role of conferences and seminars as "an arena within an arena", i.e. a meeting place where managers are exposed to different carriers of management concepts such as consultants, management gurus and software firms.

Similarly, another study showed how managers' interaction with actors and carriers influences the circulation of management practices (Powell et al., 2005). These authors found that organisations encountered new management concepts in various ways, e.g. conference, professional networks, or as a result of relationships with consultancies. They also noted that encounters with a concept's originators or spokespersons seemed to particularly important experiences, which appeared to have a great influence on the subsequent decision to adopt new concepts.

Another channel where managers are exposed to management concepts is the business press (Alvarez et al., 2005; Mazza & Alvarez, 2000). Researchers have argued that management books are important for the dissemination of management concepts (Clark & Greatbatch, 2001; Røvik, 2002). Røvik (2002) goes as far as to argue that "management literature is probably the single most important medium for the diffusion of organizational recipes (p.117-118)." Other researchers have also studied managers' reading patterns and how managers consume management literature. Clark and Greatbatch (2001) found that it is particularly through best-selling management books, that managers become aware of new management concepts and ideas.

Despite these findings, there is still very little empirical research that has examined in detail how managers encounter management concepts. In the next section I describe how I plan to study these processes, using data from adopters of the BSC in Scandinavia.

3 Method and data

This paper builds on a comprehensive data material gathered in a doctoral research project (Madsen, 2011). The study's overall research approach can be characterised as qualitative and interpretive in nature. The goal was to develop an understanding of how managers have encountered the BSC concept. Semi-structured interviews were considered to be the most suitable research method to obtain the necessary data about how organisations encounter the BSC concept. In-depth interviews allow for probing questions and give richer descriptions than would be possible in a survey with largely close-ended questions.

I interviewed 39 adopters of the concept in Scandinavia. Table 1 provides an overview of the characteristics of the organisations. These 39 organisations had all adopted the BSC concept, and were in different stages of the implementation process. The interviews were conducted between September 2004 and June 2005. Some of the data reported in the paper relates to period prior to the period when it was collect. In most cases, I was talking to a person closely involved with adoption process at the time it took place. However, as will be discussed in the last section of the paper, this might be a source of bias in the study as the managers were recollecting events than in some cases had happened several years prior to the interview.

The interviews lasted between 30-90 minutes. An interview guide was used to make sure that the data was comparable across the different organisations. The interviews covered several main themes, including how the organisation come in contact with the concept, the adoption process including motives and rationales, and the use of consultants or other external help in the implementation process, and their general approach and experiences with using the concept. The interviews were tape-recorded and transcribed ad verbatim shortly after the interview. I analysed the interview transcripts using a theme-centered approach, where the different themes were the unit of analysis.

Table 1: Charactertics of the organisation of the sample

Country	Industry	Size	Scope	Date of interview
Norway	Financial	Large	International	24/09/2004
Norway	Financial	Large	Local	28/09/2004
Norway	Shipping	Large	International	30/09/2004
Norway	Telecom	Large	International	01/10/2004
Norway	Offshore	Large	International	05/10/2004
Norway	Financial	Medium	Local	05/10/2004
Norway	Oil and gas	Large	International	06/10/2004
Norway	Technology	Large	International	06/10/2004
Norway	Pharmaceuticals	Large	International	07/10/2004
Norway	Foods	Large	Local	12/10/2004
Norway	Utilities	Medium	Local	13/10/2004
Norway	Logistics	Large	Local	20/10/2004
Norway	Financial	Large	Local	22/10/2004
Norway	Financial	Medium	Local	04/11/2004
Norway	Financial	Medium	Local	05/11/2004

Norway	Trade	Large	Local	08/11/2004
Norway	Telecom	Large	International	12/11/2004
Norway	Financial	Large	Local	19/11/2004
Norway	Financial	Medium	Local	14/12/2004
Norway	Financial	Large	Local	17/12/2004
Norway	Transport	Large	Local	03/01/2005
Sweden	Services sector	Large	International	25/01/2005
Sweden	Financial	Large	International	01/02/2005
Sweden	Electronics	Large	International	07/04/2005
Sweden	Manufacturing	Large	International	11/04/2005
Sweden	Manufacturing	Large	International	04/05/2005
Denmark	Consumer goods	Large	International	24/01/2005
Denmark	Services	Large	International	28/01/2005
Denmark	Financial	Large	Local	28/01/2005
Denmark	Technology	Large	Local	31/01/2005
Denmark	Accounting	Large	International	03/02/2005
Denmark	Pharmaceutical	Large	International	07/02/2005
Denmark	Manufacturing	Large	International	17/03/2005
Denmark	Manufacturing	Large	International	21/03/2005
Denmark	Manufacturing	Large	International	11/04/2005
Denmark	Financial	Large	Local	14/04/2005
Denmark	Renewable energy	Large	International	21/04/2005
Denmark	Financial sector	Large	International	04/05/2005
Denmark	Technology	Large	Local	30/05/2005

4 Findings

4.1 Contact points with the suppliers of the BSC

The empirical material indicates that many of the interviewed organisations in Scandinavia were interacting with supply-side actors. The data in table 2 show that the on average the 39 adopters in the sample interacted with two types of actors from the BSC arena. However, there was great variation, as some organisations had interacted with several types of actors (e.g. consultants, conference organisers) while others had no contact with external actors at all.

Table 2 Contact points with actors from the management fashion arena

Consultants	21/39 (53,8%)
Conferences and seminars	25/39 (64,1%)
Educational programs	3/39 (7,6%)
Business media	8/39 (20,5%)

Contact with other users and networks	21/39 (53,8%)

Sum	78

4.2 Contact with consultants

The data show that a large portion of the organisations have interacted with consultants at some point in the adoption process. The quotes in table 3 show that the encounters between managers and consultants have happened in different ways. In some cases it was the consultancy that initiated the contact since they were actively working with and pushing the concept in the market, whereas in other cases it was managers that actively asked consultants about their services. The finding that both push and pull processes are in play supports other studies of fashionable management concepts (Benders, van den Berg, & van Bijsterveld, 1998). In other cases, the managers came in contact with the BSC as a result of existing and on-going relationships and network ties with consultants.

Table 3 Contact with consultants

Encounter	Illustrative quote
"Push" – well-known consultancy introduced the concept	A consultancy, which has been very active with respect to Balanced Scorecard in Denmark, introduced the project in our organisation.
"Pull" – manager contacted consultancy	Our managing director contacted a consultancy about the strategy process in our company, and they suggested that we should use Balanced Scorecard. They had a meeting, and they asked to be the project manager of this project. So it was a consultancy which suggested the concept. (…) The consultancy worked quite a lot with Balanced Scorecard and told us how the implementation phase was and so on. So we decided to try it.
Existing consultant-client relationship	We worked closely with a consultancy, and they introduced the concept as a way of streamlining and improving the way we do financial reporting. That's why we did it, and how we learned about the concept in the first place. At the time we used a consultancy, and I think that our director heard about the concept through them.
Contact with consultants via network ties	Our CFO sits on some consultancy boards where he comes into contact with different ideas about the Balanced Scorecard.

The finding that many organisations have encountered the concept via consultants is in line with research in management fashion theory which has called attention to the central role of consultants as fashion-setters and disseminators of management concepts and ideas (David & Strang, 2006; Heusinkveld & Benders, 2012; Heusinkveld & Visscher, 2012; Jung & Kieser,

2012; Sahlin-Andersson & Engwall, 2002). Previous research on the BSC concept has also put emphasis on the important role of consultants in diffusing the BSC in countries such as Finland (Malmi, 2001), the Netherlands (Braam et al., 2007), and Sweden (Ax & Bjørnenak, 2005).

4.3 Participation in conferences and seminars

The data show that the conference and seminar scene has been the most important contact point for organisations seeking to learn more about the BSC. Conference and seminars have also functioned as a place where consultants and software vendors have promoted their products and services related to the BSC. For example, one Norwegian manager recalled how he had attended one of the early seminars about the BSC in the mid-1990s. In other cases, managers were attending conferences and seminars to learn more about the concept, or to network with other users.

Table 4 Conferences and seminars

Encounter	Illustrative quote
Early phases – initial exposure to the BSC	First time we heard about the Balanced Scorecard was back in 1994. There was a seminar in Oslo called "PM" which stood for Performance Measurement, and Kaplan and Norton's Balanced Scorecard was put forward as a possible methodology for measurement. We were fed up with traditional budgeting, so some of us went to a conference in Stockholm in 1994 or 1995 where Svenska Handelsbanken, which we knew had been working without budgets, were going to give some speeches. At this conference we met somebody, don't remember who though, who spoke for 15 minutes or so about Balanced Scorecard. I had never heard of it before, but it was a wake-up call for me because it was exactly what we were struggling with at home. That was our first encounter with the Balanced Scorecard, and this caused us to go down this road. In a sense we were already thinking along these lines, but this gave us the theoretical foundation.
Participation for networking purposes	I have been to numerous conferences and talked to other organisations that are using the Balanced Scorecard.
Participation to learn about the concept	Somebody in our organisation was aware of the concept and talked to our business controller. Our controller then went on a seminar organised by 'Siviløkonomforeningen' to learn more about the theory behind the concept. We felt that we wouldn't gain much by using consultants. Some employees went to these seminars to learn more about what to expect.
Active participation in conferences and seminars	I participated a great deal in seminars and conferences and even held presentations myself. In the late 1990s I was actually giving more presentations abroad than here in Norway.

These findings are line with previous research (Kieser, 1997: 64) which has highlighted the importance of the conference and seminar industry in popularising management concept, calling it "an arena within an arena." The interview data indicate that conferences and seminars are meeting places which bring together different actors involved in the management fashion arena. In addition, at these venues the opportunities for mingling and networking with others are plentiful. Research on the spread management practices in the non-profit sector has shown that encounters and meeting with famous spokespersons can be particularly influential on for instance adoption decisions (Powell et al., 2005). Such an experience was recalled by one of the informants who vividly described his meeting with Robert Kaplan, the creator of the BSC, at the Oslo Plaza Hotel around the turn of the century.

In their study of the supply-side of the BSC in Sweden, Ax and Bjørnenak (2005) discussed several of the conferences that were held in relation to the BSC in Sweden during the 1990s. The interview data confirm that some of the early adopters in the sample picked up the BSC ideas as a result of attending conferences and seminars. For example, two Norwegian informants said their work with the BSC in the mid-1990s was triggered by hearing about the concept at conferences in Sweden. In addition, some organisations have taken a more active role in the conference/seminar scene by presenting their experiences with the concept to the audience. In doing this, these organisations have become role models and opinion leaders, and provided what Røvik (1998) refers to as "social authorisation" of the concept.

4.4 Contact with other users and networking

Many organisations stated that they encountered the BSC concept as result of formal and informal links and ties with other organisations. In some cases this type of contact could be characterised as informal in nature, whereas in other instances user groups where established, sometimes with the help of a consulting firms as the organiser. Some organisations that are well-known users of the BSC also mentioned how they are frequently contacted by other organisations who want to learn about their experiences with the concept.

Table 5 User groups and networks

Type of encounter	Illustrative quotes
Informal networking	We have been doing some networking with other organisations.
More formal networking	The last half year we have defined an external Balanced Scorecard network with other Danish companies having experiences with the Balanced Scorecard.
Visits from other organisations	We get a lot of visits from other organisations. After we won the Balanced Scorecard Award we had an average of three visits a month for almost a year.

Although there is a large body of research in organisational theory which suggests inter-organisational ties and networks can foster the exchanging of concepts and ideas (Tsai & Kilduff, 2003), the role of user groups and network ties has not been the focus of much

research in relation to the adoption and diffusion of the BSC (Braam & Borghans, 2009). However, the data in this study suggest that the organisations are in frequent contact with other users to learn about concepts and exchange experiences.

4.5 Participation in educational programs

Educational programs appear to have been of little importance as a contact point in relation to the BSC, and few managers mentioned having encountered the BSC concept as a result of participation in MBA programs or executive education. None of the informants in Sweden and Norway had come in contact with the concept via educational program, while in Denmark three managers had been exposed to the concept in business schools.

Table 6 Educational programs

Type of encounter	Illustrative quotes
Participation in educational programs	We got in contact with the concept through an educational program. One of our managers became aware of this concept, and thought this might be a possible tool we could use. That was about 6-7 years ago.
Educational programs and networking	I was doing an MBA, and through this program I met a colleague who works for a management consultancy that is selling Balanced Scorecard services, so he gave me some sparring and feedback on what we were doing.

This limited influence of educational programs is a bit surprising given that business schools are usually seen as an influential actor in the management knowledge market, and a place where students are exposed to what is seen as important and legitimate management knowledge. There are several possible explanations for this effect. One explanation is that there is something specific about the BSC concept that makes it less likely to be circulated by business schools. However, the BSC was already at the time of the interviews incorporated into accounting and management textbooks used in Scandinavian business schools, and many Scandinavian business school professors had already written books and articles about the concept (Madsen & Slåtten, 2013; Madsen, 2011). Another explanation could be the choice of organisations in my sample. For example, it could be that these did not partake in educational programs to large extent due to factors such as firm size, industry or geographical location. Perhaps a more convincing explanation is that, at the time of interviews, executive education and various types of MBA programs were still a relatively new development in Scandinavia, at least compared to English-speaking countries where it has been around for a long time (see e.g. Conger & Xin, 2000). Hence, it could be that Scandinavian organisations have not been likely to send their employees to participate in educational programs where they may get exposed to new concepts.

4.6 Business media

The data show that the business media has been of relatively little importance as a contact point. Eight managers explained they had encountered the concept via the business media, e.g. by reading BSC books or reading one of their articles in Harvard Business Review.

Table 7 Business media

Type of encounter	Illustrative quote
Book	This started with an idea from Kaplan and Norton's books. Our CEO brought the book with him to his cabin and started reading. On page 8 you see the figure with the four dimensions, you need products, processes and an organisation to reach a financial result. He stopped there and said "I want this". It is possible he went on, but I don't think he read much more. If you grasp this, then it is going to go okay. We have used that page a lot ever since. If you understand the idea behind these four dimensions, then you don't really need anything else. Our corporate auditors gave us the book, and we had the first talk about Balanced Scorecard with them. We read Kaplan and Norton's book on Balanced Scorecard, and that was enough really.
Article	We initially started with an article from Harvard Business Review which explained the different perspectives of the Balanced Scorecard. (…) This article founded our Balanced Scorecard set of mind, so to speak.

As a whole, the business media appears to have been of a lesser importance in relation to the diffusion of the BSC than would be expected based on recent research which has highlighted the influential role of books and articles in the diffusion of the BSC in Sweden (Ax & Bjørnenak, 2005). It also surprising is the fact that there is so much literature about the BSC available in Scandinavia. The BSC literature is available both in English (Kaplan and Norton's original books) and in the local languages. There are several direct translations of Kaplan and Norton's books (e.g. Kaplan & Norton, 1998), but also local BSC books with case descriptions (e.g. Christensen & Bukh, 2013; Olve, Roy, & Wetter, 1997).

The relative lack of contact with the concept via the business media is interesting since it runs counter to much of the literature on the diffusion of fashionable management concepts. For example, it is often suggested that the business media, and management books in particular, is a very important channel for the dissemination of management concepts (Alvarez et al., 2005; Clark & Greatbatch, 2001; Mazza & Alvarez, 2000; Røvik, 2002).

The empirical material suggests that managers in Scandinavia, at least in the case of the BSC, have been influenced more by other types of actors, such as consultants and the conference/seminar scene, than by reading books and magazines themselves. The finding that most managers do little reading of the original BSC literature, and instead get their ideas from second-hand or indirect sources runs counter to Nørreklit (2003) who argues that the powerful stylistic and rhetorical aspects of Kaplan and Norton's books are what makes the BSC concept widely adopted. However, at least among the informants I interviewed, few had been exposed to Kaplan and Norton's admittedly impressive writing style. When the original BSC sources are not read by managers, it matters less how powerful the text is, and more how cleverly Kaplan and Norton's thoughts are re-narrated by consultants and other middle-men.

4.7 Quantitative analysis of managers' contact points

The interview material was also analysed quantitatively. A correlation analysis showed that all the variables were independent except between participation in conferences/seminars and contact with other organisations. In this case there was a clear correlation. One interpretation of this is that participating in conferences and seminars is something that builds an organisation or manager's network ties to other organisations.

Statements that support this interpretation were frequently heard in the interviews. Several organisations explained that they had networked with other organisations at these events. Organisations that held presentations mentioned that they had were frequently contacted by others in the aftermath of these appearances. Finally, one Norwegian manager pointed out how these seminars function as meeting places where one can network with other users of the concept.

Table 8 Conferences and networking

Type of networking activity	Illustrative quotes
Informal talks with other users	I have been to numerous conferences and talked to other organisations that are using the BSC.
Network building	I have participated in several seminars. (...) They have been more a confirmation of what I have read in the books, in addition they have been good for building a network that can used for communication with other users.
Visits and phone calls from other organisations	We get a lot of visits from other organisations. After we won the BSC Award we have had an average of three visits a month for almost a year. A few organisations have called and asked about my experiences later on.

5 Theoretical implications

5.1 The relative role of "push" and "pull" processes

The data show that organisations and managers were influenced by the activities of external supply-side actors such as consultants and conference organisers. The findings give some support to the notion that concepts are "pushed" from suppliers to the demand-side, as is typically assumed in management fashion theory (Abrahamson, 1996). However, the data indicate that there are also "pull" processes, as managers in many cases are actively seeking out arenas where concepts and ideas are discussed, and frequently interact with carriers such as consultants. At times it is the managers who take the initiative and contact consultants and ask them if they offer services related to the concept. This is in line with the findings of Benders et al. (1998) who found that consultancies are often contacted by managers who ask them about the latest concepts and ideas.

5.2 The relative importance of the different actors in the management fashion arena

The data clearly show that the consultants is the most central actor in the management fashion arena, which is in line with current conceptualisations (Jung & Kieser, 2012). However, the conference and seminar scene is also of great importance, and conference organisers usually work in close cooperation with consultants. The quantitative analysis of the data shows that the conference scene is of particularly great importance since it function as a meeting place where different participants in the arena develop relationships and networks. Many managers explained how they got in contact with other organisations at or in the aftermath of participation in such seminars. These findings echoes Kieser's (1997: 64) claim that the conference/seminar scene is an arena within the management fashion arena.

Finally, the data indicate that the business media is of lesser importance that what is suggested by most research on fashionable management concepts (Alvarez et al., 2005; Mazza & Alvarez, 2000). Due to the explorative nature of this research, this finding is tentative, but it is interesting that the business media has such a limited influence given how many books and articles have been written about the BSC in Scandinavian, even in the Scandinavian languages (e.g. Olve et al., 1997). On the other hand, this finding can be seen in light of the tendency for managers not to read much beyond easily accessible sources.

5.3 Implications for theories about the diffusion of management concepts

The findings support the view in institutional theory that management concept are not "broadcasted" directly from senders to the receiver, but instead circulate via different routes and networks, and that organisations pick them up via contact with different "carriers" of the concepts and ideas (Powell et al., 2005; Sahlin-Andersson & Engwall, 2002; Sahlin & Wedlin, 2008).

This field-oriented view makes it important to study the composition and activities of the local management fashion arena. The actors in this arena are influential in shaping how managers encounter new management concepts. How the local arena of actors is composed is likely to differ between countries. In some countries there might be a more mature and established consulting industry, important local management gurus, more outlets for media publications, or more powerful professional groups and conference organisers. Hence, the configuration of the local fashion arena determines the "diffusion infrastructure" (Strang & Kim, 2004) in a particular country. In some countries, this infrastructure is well-developed, and as a consequence concepts and ideas will flow and circulate more easily between managers and the various participants in the local management fashion arena.

6 Conclusion

6.1 The economic, political and managerial context of the paper

The findings and contributions of this paper should be viewed in a broader economic, political and managerial context. First of all, the countries studied in this paper are all Scandinavian. It is therefore necessary to ask the question of whether the results are applicable in non-Scandinavian countries. Do the Scandinavian countries share some characteristics which influence the way management concept and ideas are received by adopters? Previous research

has shown that these countries are quite similar in terms of business culture, management style (Grenness, 2003; Jönsson, 1996), industrial relations (Erikson, 1987; Gustavsen, 2007) and a corporate governance system which places great emphasis on stakeholder relationships (Johanson, 2013; Näsi, 1995). Therefore, there might be factors specific to Scandinavia that influence the local diffusion and take-up of the concept among managers (Ax & Bjørnenak, 2005; Bourguignon, Malleret, & Nørreklit, 2004; Cole, 1985; Fiss & Zajac, 2004).

However, despite these cultural and institutional similarities, there are certain differences among the Scandinavian countries in terms of the structure and composition of each country's management knowledge market. For example, Sweden has had a mature and developed consulting market for a long time (Engwall, Furusten, & Wallerstedt, 2002), whereas in Norway organisations have relied on smaller local accounting firms for business advice (Gooderham, Tobiassen, Døving, & Nordhaug, 2004). Research on the composition of the actors promoting and commercialising the BSC in Scandinavia shows certain differences between the countries in terms of the activity and presence of fashion-setting actors in the three local markets (Madsen & Slåtten, 2013; Madsen, 2011). Hence, differences between Scandinavia and other countries with respect to such 'diffusion infrastructure' could be substantial and could greatly influence how managers are exposed to new concepts and ideas.

Supply-side actors may also use the cultural and institutional context more strategically to promote their concepts and ideas. For example, Ax and Bjørnenak (2005) found that Swedish supply-side actors shaped the local reception and uptake of the BSC in the 1990s. For example, consultants and conference speakers adapted the Swedish version of the BSC to fit better with the local adopter market. Factors that could explain why such tailoring of the American BSC concept took place include the aforementioned Scandinavian management style, the strong focus on unions and employee rights, the general stakeholder focus, but also local initiatives such as non-budgetary forms of control and intellectual capital accounting. Hence, the local diffusion and institutionalisation of concepts and ideas may to a large extent depend on the extent to which supply-side actors are able to anchor the concept in local norms, rules and cultural-cognitive frameworks (Perkmann & Spicer, 2008). By doing this, supply-side actors make the concept more compatible with local managers' preferences and may influence their propensity to adopt new concepts and ideas.

Finally, the adoption and circulation of management concepts and ideas is shaped by broader technological and economic changes. One disruptive innovation which most likely has played an important role is the Internet. Since its emergence in the 1990s, the Internet has impacted the management of organisations in a variety of ways. Although my data cannot shed light on this, it appears that the Internet has changed how management concepts and ideas are diffused. For example, the Internet has reduced the importance of traditional channels for the dissemination of information about new concepts and ideas. This means that management books appear to play less of a role than in the past. For example, as noted earlier in the paper I found that managers do not read much besides easily accessible sources, and the BSC literature is not as influential on managers as highlighted by other researchers (e.g. Nørreklit, 2003).

6.2 Shortcomings

This study has focused on the ways organisations and managers have encountered the BSC via interaction with actors in the fashion arena around the BSC in the three Scandinavian countries. One possible weakness of the study is that I have had to rely heavily on managers' recollections of past events, some of which happened several years earlier. In addition, some of the managers might have understated the extent to which they were influenced by external actors in order to make the adoption process seem more internally driven and rational than what was perhaps the case.

Another weakness of the study is that the sample of interviewees contains only managers who have adopted the BSC concept. There is a lack of data on rejecters and the types of supply-side actors such organisations have interacted with. The lack of rejecter data means that the findings about the effectiveness of different types of supply-side actors in driving BSC adoption should be interpreted with caution.

6.3 Future research

The shortcomings discussed in the previous section should be addressed in future work. For example, future studies should include both adopter and rejecter data. This will enable researchers to determine the "conversion" rates for different types of supply-side actors.

It was out of the scope of this study to try to understand if these interactions with external actors have implications for how the BSC concept is interpreted and implemented. For example, if getting help from consultancies influences the implementation of the concept, and, if so, in what ways. Future studies could explore whether managers who are in contact with external actors such as consultants, BSC gurus, or BSC software firms implement the concept in a different way than organisations that do eveything on their own. In addition, future studies could also look into the role of other types of carriers of management concepts such as analysts and shareholders (Nicolai, Schulz, & Thomas, 2010).

This study has relied on interviews and retrospection. One way forward would be to design a diachronic study of how managers encounter management concepts. For example, one could study how managers get involved in management fashion arenas, and their interactions with the various types of carriers of management concepts and ideas. For example, one could follow one manager or a group of managers and track what type of management literature they consume, which conferences they get invited to and choose to attend, and their interactions with consultants and other merchants of management knowledge products. Such studies could provide more insight into how managers become aware of, learn about, and develop interest in management concepts (cf. van Rossem & van Veen, 2011; van Veen et al., 2011). Related to the discussion about the growing importance of the Internet, it would also be interesting to study the role of social media platforms (e.g. Twitter, Facebook and LinkedIn) in the circulation of management ideas. Particularly, LinkedIn brings together both supply-side actors and the core group of consumers of concepts and ideas, namely professionals in (or aspiring to) managerial roles. Recent research has shown that the usage of LinkedIn among professionals has increased dramatically (Skeels & Grudin, 2009).

Finally, future research could look at how different types of push or pull factors affect the success of the BSC. This entails looking not only at whether or not the push or pull factors affect adoption, but also the adopter's experiences in the post-adoption phase. For example, do managers who take a more proactive approach in terms of seeking out new concepts and ideas perceive more benefits from BSC adoption than managers who are "pushed" by external fashion-setters, or is it the other way around? Such studies would require more advanced research designs, but could give important insight into the role of the management fashion arena in terms of influencing the success rate of the BSC.

References

Abrahamson, E. 1991. Managerial fads and fashions: The diffusion and rejection of innovations. *Academy of Management Review*, 16: 586-612.

Abrahamson, E. 1996. Management Fashions. *Academy of Management Review*, 21: 254-285.

Alvarez, J. L., Mazza, C., & Pedersen, J. S. 2005. The Role of the Mass Media in the Consumption of Management Knowledge. *Scandinavian Journal of Management*, 21(2): 133-233.

Ax, C., & Bjørnenak, T. 2005. Bundling and diffusion of management accounting innovations – the case of the balanced scorecard in Sweden. *Management Accounting Research*, 16: 1-20.

Benders, J., van den Berg, R. J., & van Bijsterveld, M. 1998. Hitch-hiking on a hype: Dutch consultants engineering re-engineering. *Journal of Organizational Change Management*, 11: 201-215.

Birkinshaw, J., Hamel, G., & Mol, M. J. 2008. Management innovation. *Academy of Management Review*, 33(4): 825-845.

Bourguignon, A., Malleret, V., & Nørreklit, H. 2004. The American balanced scorecard versus the French tableau de bord: The ideological dimension. *Management Accounting Research*(June): 107-134.

Braam, G., Benders, J., & Heusinkveld, S. 2007. The balanced scorecard in the Netherlands: An analysis of its evolution using print-media indicators. *Journal of Organizational Change Management*, 20(6): 866-879.

Braam, G., & Borghans, L. 2009. Balanced Scorecard diffusion from a social network perspective. The effects of interlocking directorates on the use of balanced scorecard practices, *NiCE Working Paper 09-106*: Nijmegen Center for Economics (NiCE), Institute for Management Research, Radboud University Nijmegen.

Christensen, K. S., & Bukh, P. N. 2013. *Succes med balanced scorecard*. Copenhagen, Denmark: Gyldendal A/S.

Clark, T. 2004. Strategy viewed from a management fashion perspective. *European Management Review*, 1(1): 105-111.

Clark, T., & Greatbatch, D. 2001. Whose idea is it anyway? Collaborative relationships in the creation of management guru ideas. In M. Kipping, & L. Engwall (Eds.), *Management Consulting: the emergence and dynamics of a knowledge industry*. Oxford: Oxford University Press.

Cole, R. E. 1985. The macropolitics of organizational change: A comparative analysis of the spread of small group activities. *Administrative Science Quarterly*, 30: 560-585.

Conger, J. A., & Xin, K. 2000. Executive education in the 21st century. *Journal of Management Education*, 24(1): 73-101.

Daniel, E., Myers, A., & Dixon, K. 2012. Adoption rationales of new management practices. *Journal of Business Research*, 65(3): 371-380.

David, R. J., & Strang, D. 2006. When fashion is fleeting: transitory collective beliefs and the dynamics of TQM consulting. *Academy of Management Journal*, 49: 215-233.

Dooreward, H., & van Bijsterveld, M. 2001. The osmosis of ideas: An analysis of the integrated approach to IT management from a translation theory perspective. *Organization*, 8: 55-76.

Engwall, L., Furusten, S., & Wallerstedt, E. 2002. The Changing Relationship between Management Consulting and Academia: Evidence from Sweden. In M. Kipping, & L. Engwall (Eds.), *Management Consulting: Emergence and Dynamics of a Knowledge Industry*. New York, USA: Oxford University Press.

Engwall, L., & Kipping, M. 2004. Introduction. The dissemination of management knowledge. *Management Learning*, 35(243-253).

Erikson, R. 1987. *The Scandinavian model: welfare states and welfare research*. Armonk, New York, USA: ME Sharpe Inc.

Fassin, Y., van Rossem, A., & Buelens, M. 2011. Small-Business Owner-Managers' Perceptions of Business Ethics and CSR-Related Concepts. *Journal of Business Ethics*, 98(3): 425-453.

Fiss, P. C., & Zajac, E. J. 2004. The diffusion of ideas over contested terrain: The (non) adoption of a shareholder value orientation among German firms. *Administrative Science Quarterly*, 49(4): 501-534.

Gooderham, P. N., Tobiassen, A., Døving, E., & Nordhaug, O. 2004. Accountants as sources of business advice for small firms. *International Small Business Journal*, 22(1): 5-22.

Grenness, T. 2003. Scandinavian Managers on Scandinavian Management. *International Journal of Value-Based Management*, 16: 9-21.

Guillèn, M. F. 1994. *Models of management: Work authority and organization in a comparative perspective*. Chicago: University of Chicago Press.

Gustavsen, B. 2007. Work Organization and `the Scandinavian Model'. *Economic and Industrial Democracy*, 28(4): 650-671.

Heusinkveld, S. 2013. *The Management Idea Factory: Innovation and Commodification in Management Consulting*: Routledge.

Heusinkveld, S., & Benders, J. 2012. Consultants and organization concepts. In M. Kipping, & T. Clark (Eds.), *The Oxford Handbook of Management Consulting*: 267-284. New York, USA: Oxford University Press.

Heusinkveld, S., Sturdy, A., & Werr, A. 2011. The co-consumption of management ideas and practices. *Management Learning*, 42(2): 139-147.

Heusinkveld, S., & Visscher, K. 2012. Practice what you preach: How consultants frame management concepts as enacted practice. *Scandinavian Journal of Management*(0).

Johanson, D. 2013. Beyond Budgeting from the American and Norwegian perspectives: the embeddedness of management models in corporate governance systems. In K. Kaarbøe, P. Gooderham, & H. Nørreklit (Eds.), *Managing in Dynamic Business Environments: Between Control and Autonomy*: 69-91: Edward Elgar Publishing.

Jung, N., & Kieser, A. 2012. Consultants in the Management Fashion Arena. In M. Kipping, & T. Clark (Eds.), *The Oxford Handbook of Management Consulting*: 327-346. New York, USA: Oxford University Press.

Jönsson, S. 1996. *Perspectives of Scandinavian Management* Göteborg: Bokförlaget BAS.

Kaplan, R. S., & Norton, D. P. 1998. *The Balanced Scorecard - Sådan bygges bro mellem vision, værdier og strategier*. København: Børsen Forlag.

Kieser, A. 1997. Rhetoric and myth in management fashion. *Organization*, 4(1): 49-74.

Kieser, A. 2002. Managers as Marionettes? Using Fashion Theories to Explain the Success of Consultancies. In M. Kipping, & L. Engwall (Eds.), *Management Consulting - Emergence and Dynamics of a Knowledge Industry*: Oxford.

Kipping, M., & Clark, T. 2012. *The Oxford Handbook of Management Consulting*. USA: Oxford University Press.

Kipping, M., & Engwall, L. 2002. *Management Consulting: Emergence and Dynamics of a Knowledge Industry*. New York, USA: Oxford University Press.

Klincewicz, K. 2006. *Management fashions: Turning best-selling ideas into objects and institutions*. Piscataway, New Jersey, USA: Transaction Publishers.

Madsen, D., & Slåtten, K. 2013. The Role of the Management Fashion Arena in the Cross-National Diffusion of Management Concepts: The Case of the Balanced Scorecard in the Scandinavian Countries. *Administrative Sciences*, 3(3): 110-142.

Madsen, D. Ø. 2011. *The impact of the balanced scorecard in the Scandinavian countries: a comparative study of three national management fashion markets*. Unpublished Ph.D. Thesis, Norwegian School of Economics, Department of Strategy and Management, Bergen, Norway.

Malmi, T. 2001. Balanced scorecards in Finnish companies: A research note. *Management Accounting Research*, 12: 207-220.

Mazza, C., & Alvarez, J. L. 2000. Haute couture and prêt-à-porter: The popular press and the diffusion of management practices. *Organization Studies*, 21: 567-588.

Nicolai, A. T., Schulz, A.-C., & Thomas, T. W. 2010. What Wall Street Wants – Exploring the Role of Security Analysts in the Evolution and Spread of Management Concepts. *Journal of Management Studies*, 47(1): 162-189.

Näsi, J. 1995. A Scandinavian Approach to Stakeholder Thinking: An Analysis of Its Theoretical and Practical Uses, 1964–1980, *Understanding stakeholder thinking*: 97-115. Helsinki, Finland: LSR-Julkaisut Oy

Nørreklit, H. 2003. The balanced scorecard: What is the score? A rhetorical analysis of the balanced scorecard. *Accounting, Organizations and Society*, 28(6): 591-619.

Olve, N. G., Roy, J., & Wetter, M. 1997. *Balanced Scorecard i svensk praktik*. Malmö: LIBER.

Perkmann, M., & Spicer, A. 2008. How are Management Fashions Institutionalized? The Role of Institutional Work. *Human Relations*, 61(6): 811-844.

Powell, W. W., Gammal, D. L., & Simard, C. 2005. Close Encounters: The Circulation and Reception of Managerial Practices in the San Francisco Bay Area Nonprofit Community. In B. Czarniawska, & G. Sevon (Eds.), *Global Ideas*: CBS Press.

Røvik, K. A. 1998. *Moderne organisasjoner*. Oslo: Fagbokforlaget.

Røvik, K. A. 2002. The secrets of the winners: Management ideas that flow. In K. Sahlin-Andersson, & L. Engwall (Eds.), *The Expansion of Management Knowledge: Carriers, Ideas and Sources*, Vol. 113-144. Stanford: Stanford University Press.

Røvik, K. A. 2007. *Trender og translasjoner – ideer som former det 21. århundrets organisasjon*. Oslo, Norway: Universitetsforlaget.

Sahlin-Andersson, K., & Engwall, L. 2002. *The expansion of management knowledge: Carriers, flows and sources*. Palo Alto, California, USA: Stanford University Press.

Sahlin, K., & Wedlin, L. 2008. Circulating ideas: Imitation, translation and editing. In R. Greenwood, C. Oliver, R. Suddaby, & K. Sahlin-Andersson (Eds.), *The SAGE Handbook of Organizational Institutionalism*. Thousand Oaks: Sage.

Scarbrough, H. 2002. The role of intermediary groups in shaping management fashion: The case of Knowledge Management. *International Studies of Management and Organization*, 32(4): 87-103.

Skeels, M. M., & Grudin, J. 2009. *When social networks cross boundaries: a case study of workplace use of Facebook and LinkedIn*. Paper presented at the Proceedings of the ACM 2009 international conference on Supporting group work.

Strang, D., & Kim, Y.-M. 2004. Diffusion and domestication of managerial innovations: The spread of Scientific Management, Quality Circles, and TQM between the United States and Japan. In S. Ackroyd, P. Thompson, P. Tolbert, & R. Batt (Eds.), *The Oxford Handbook of Work and Organization*: 177-199. New York, USA: Oxford University Press.

Sturdy, A. 1997. The Consultancy Process: An Insecure Business. *Journal of Management Studies*, 34: 389-413.

Sturdy, A. 2004. The adoption of management ideas and practices. Theoretical perspectives and possibilities. *Management Learning*, 35: 155-179.

Subramony, M. 2006. Why organizations adopt some human resource management practices and reject others: An exploration of rationales. *Human Resource Management*, 45(2): 195-210.

Tsai, W., & Kilduff, M. 2003. *Social networks and organizations*: Sage Publications Limited.

van Rossem, A., & van Veen, K. 2011. Managers' awareness of fashionable management concepts: An empirical study. *European Management Journal*, 29(3): 206-216.

van Veen, K., Bezemer, J., & Karsten, L. 2011. Diffusion, translation and the neglected role of managers in the fashion setting process: The case of MANS. *Management Learning*, 42(2): 149-164.

Williams, R. 2004. Management fashions and fads: Understanding the role of consultants and managers in the evolution of ideas. *Management Decision*, 42(6): 769-780.