THE INSTITUTIONAL LOGICS EMBEDDED IN THE BALANCED SCORECARD: A MODEL TO STUDY BSC ADAPTATION

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ABSTRACT

This paper examines the adaptation of management practices at the intra-organisational level by focusing on the Balanced Scorecard. We aim to extend the existing institutional logics literature on practice variation by drawing on the Ansari et al. (2010) view that the specific patterns of practice adaptation will depend on the fit between the diffusing practice and the adopting organisation. We propose that management accounting practice adaptation in an organisation is determined by the fit between the dominant institutional logics embedded in the firm and the institutional logics embedded in the diffusing practice. Based on this proposition, we developed a theoretical model to study the BSC adaption at the intra-organisational level. As a result, we offer our theoretical framing as an analytical useful way to use the concept of institutional logics to explain the process of adaptation of the BSC in an organisation.

Key-words: Management Accounting Diffusion; Variation; Adaptation; Balanced Scorecard; Institutional Logics.

Área temática do evento: Controladoria e Contabilidade Gerencial (CCG).

1. INTRODUCTION

The literature on the diffusion of practices among organisations is characterised by two sets of explanations concerning the processes of adoption. The first has its origins in the economic literature and builds on the rational actor model. This approach conceives adopters as rational actors that make efficient choices (Fiss, Kennedy, & Davis, 2012; Kennedy & Fiss, 2009; Rogers, 1995). As a result, it has an immediate intuitive appeal, since it focuses on the presumed economic benefits that result from the adoption of a practice. The second set of explanations is based on sociological models which tend to adopt more reputational arguments that relate to the growing pressures for social conformity. Among the sociological models, the 'fad and fashion perspectives' (Abrahamson, 1991, 1996) and the 'institutional perspective' are the most popular approaches (Sturdy, 2004). The fad and fashion literature aims to explain diffusion processes based on the assumption that organisational adoption of practices is determined by imitation rather than rational choice. The institutional view postulates that organisations sharing the same environment will adopt similar practices, that is, the concept of isomorphism. The institutional view has two core assumptions. First, organisations adapt not only to technical pressures but also to societal expectations (Boxenbaum & Jonsson, 2008). Second, when adaptations to institutional pressures contradict internal efficiency needs, organisations sometimes claim to use the practices when they in reality do not (i.e. decoupling) (Boxenbaum & Jonsson, 2008).

Both rational and social perspectives of diffusion typically assume a population-level perspective, emphasising inter-organisational conditions (Ansari, Fiss, & Zajac, 2010). This

inter-organisational focus usually makes certain simplified assumptions about the homogeneity of diffusion practices across time and space, treating them as essentially invariant rather than changeable. Management accounting researchers have also focused their studies on the organisational field level in order to explain and understand how specific agents adopt particular ideas or phenomena, and why they do it (or not) (Ax & Bjornenak, 2007). The management accounting literature has emphasised diffusion as the process by which an innovation is spread or disseminated. As a consequence, it typically does not comprehensively investigate what occurs to the introduced practices during and after adoption. This classic diffusion approach is based on invariant practice, where passive adopters either accept or reject the practice (Burkert & Lueg, 2013). We see this as an important flaw in this approach, since management accounting practices cannot be adopted by companies as 'off-the-shelf' solutions (Ansari et al., 2010). Lounsbury and Crumley (2007, p. 993) point out "part of the problem is that diffusion studies treat practices as objects that are either adopted or not, essentially leading to the 'black-boxing' of practice". We suggest that adaptation is more likely to be the rule than the exception during the implementation process, as few (if any) management accounting practices come out of the diffusion process unchanged.

Gondo and Amis (2013, p. 229) call for more research on variation in practice adoption. They point out that "what happens within organizations when new practices are adopted remains at a distinctly nascent stage". In the same vein, Suddaby et al. (2010) lament that research continues to focus on institutions and pays little attention to organizations. As a consequence, the lack of explanation regarding the relationship between institutions and organizational practices presents a 'black box' (Suddaby, 2010).

Although some accounting scholars have paid attention to the adaptation of diffusing practices by, for example, drawing on actor network theory (ANT) concept of translation (Briers & Chua, 2001; Justesen & Mouritsen, 2011; Preston, Cooper, & Coombs, 1992) and institutional theory concepts of organisational heterogeneity, institutional logics and practices variation (Cruz, Major, & Scapens, 2009; Ezzamel, Robson, & Stapleton, 2012; Guerreiro, Rodrigues, & Craig, 2012; Hyvönen, Järvinen, Pellinen, & Rahko, 2009; Wagner, Moll, & Newell, 2011), there is still a lack of a conceptual framework on the accounting literature for understanding patterns of accounting practice variation across the diffusion process (i.e. the adaptation process).

By drawing on research on diffusion and practice adaptation based on the institutional logic literature combining with the framework proposed by Ansari, et al. (2010), we aim to address this limitation and shed more light on the research on practice adaptation. We argue that in order to understand the pattern of management accounting practice adaptation during the diffusion process it is necessary to identify and explain the (mis)fit between the predominant institutional logic in an organisation and the institutional logic embedded in the adopted management accounting practice. This is a distinct characteristic of this study, as few scholars have tried to explain variation by analysing whether the adopted practice characteristics are consistent with the perceived needs, objectives, and structure of the adopter.

This paper examines the adaptation of management accounting practices at the intra-organisational level by focusing on the Balanced Scorecard case. As a result, the paper poses the following research question: How do management accounting practices vary when they diffuse at the intra-organisational level? In order to help to answer this research question, the paper propose a theoretical model to study the BSC adaptation at the intra-organisational level based on the institutional logics literature and the framework proposed by Ansari et al. (2010).

The remainder of the paper is organised into three main sections. First, we explain the theoretical background adopted in this study. We then move to provide an overview and discuss

the main characteristics of the Balanced Scorecard (BSC). In addition, we develop and propose our model to study the BSC adaption. The final section provides concluding comments.

2. THEORETICAL BACKGROUND

2.1 Practice Adaptation

In this paper, we use the same definition of adaptation presented by Ansari et al. (2010, p. 71). They state that adaptation refers to "the process by which an adopter strives to create a better fit between an external practice and adopter's particular needs to increase its 'zone of acceptance' during implementation". The adaptation process might involve change in how a practice is interpreted and framed in the organisation over time (Fiss & Zajac, 2006); or it might involve change in the actual implementation of the practice at different points in the diffusion process (Kennedy & Fiss, 2009). The actor-network theory (ANT) researchers use the term 'translation' in a similar vein as adaptation to refer to cases where ideas and practices are adapted to local contexts as they travel during the diffusion process (Briers & Chua, 2001; Latour, 1987). Therefore, translation is what happens to practices when they are confronted with the outside world. It describes a process through which a practice is transformed into something else. This view regarding practice adaptation implies that a management accounting practice is never a ready-made package to be implemented, as the practice is constantly shaped and reshaped when it diffuses from one setting to the next (Justesen & Mouritsen, 2011).

Ansari et al. (2010) suggest that practice adaptation involves two key dimensions: *similarity*[1] and *extensiveness*. Similarity measures how alike the adopted practice is to previous versions of the practice. As a result, similarity is related to whether the implemented practice resembles or deviates from the features of the previous version of the practice as it diffuses in an organisation (Fiss et al., 2012). Ansari et al. (2010) highlight that the notion of prototype is very useful to map the possible variations in an evolving practice over time. They conclude that "prototypical practices may therefore be used to benchmark the fidelity of adaptation processes relative to the original prototype, as well as, relative to subsequent versions (p. 72)". The second dimension, extensiveness, measures the degree of practice implementation. Extensiveness in adaptation indicates how far the introduced practice presents far-reaching or restricted efforts toward implementation (Ansari et al., 2010). As a consequence, this dimension provides the notion of scale of implementation. Both dimensions are conceptually different, as extensiveness assesses change in degree whereas similarity assesses in kind (Fiss et al., 2012). Ansari et al. (2010, p. 73) explain that "practices are high fidelity but not extensive when they are truer to the previous version – but nor comprehensively implemented. Practices are extensive but low fidelity if comprehensively implemented – but not true to the previous version". Fiss et al. (2012) conclude that these two dimensions are adequate to analyse practice adaptation, because they are able to capture both the nature of a practice and its actual implementation.

2.2 The Ansari et al. (2010) Framework

Ansari et al. (2010) explain adaptation as a response to the lack of fit between the adopter organisation and the practice. They state "a key reason why organisations adapt diffusing practices is that the characteristics of the practice do not fit with the adopter organisation's characteristics (p. 73)". Fit can be defined as "the degree to which needs, demands, goals, objectives, and/or structures of one component are consistent with the needs, demands, goals, objectives, and/or structures of another component" (Nadler & Tushman, 1980, p. 45). As a consequence, the Ansari et al. (2010) framework seeks to explain the patterns of

[1] Ansari et al. (2010) actually employ the term 'fidelity' stead of 'similarity'. However, in the same vein as Fiss et al. (2012), we prefer the term 'similarity', as we believe that this term represents better the above definition.

practice adaptation by analysing how the characteristics of diffusing practices interact with the characteristics of adaptors.

In order to conceptualise fit, Ansari et al. (2010) draw on Oliver's (1992) categorisation of factors that influence organisational practices. Ansari et al. (2010) then identify three forms of fit that affect adaptation: (a) technical fit; (b) cultural fit; and (c) political fit. Technical fit means the degree to which the technological and functional foundations and characteristics embodied by the practice are compatible with technologies and systems already in use by the potential adopters. Cultural fit means the degree to which the cultural characteristics such as cultural values and meaning embodied by the practice are compatible with the organisational culture, values, beliefs and norms of potential adopters. Political fit means the degree to which the implicit and explicit normative characteristics of a diffusing practice are compatible with the interests, power structures and agendas of potential adopters. As a consequence, the political characteristics include coercive elements as well as, norms, power structures (formal and informal), coalitions, and resource dependencies that might trigger political strategising and influence how new practices are received by the organisation.

Ansari et al. (2010) also suggest that the patterns of practice adaptation are different according to the nature of the adopter, that is, early and later adopters. The research on diffusion suggests that the differences between early and later adopters should be taken into account due to the nature of the interaction between population-level and organisational-level phenomena (Kennedy & Fiss, 2009; Rogers, 1995; Tolbert & Zucker, 1983). Ansari et al. (2010) pose six propositions regarding forms of fit (between adopter and practice) and patterns of practice adaptation:

> *Proposition 1: When adopters experience low technical fit between the practice and the organization, early adopters will implement higher-fidelity versions whereas later adopters will implement lower-fidelity versions of the practice. (p.77)*
> *Proposition 2: When adopters experience low technical fit between the practice and the organization, early adopters will implement less extensive versions later adopters will implement more extensive versions of the practice. (p.77)*
> *Proposition 3: When adopters experience low cultural fit between the characteristics of the practice and the organization, early adopters will implement lower-fidelity versions whereas later adopters will implement higher-fidelity versions of the practice. (p.79)*
> *Proposition 4: When adopters experience low cultural fit between the characteristics of the practice and the organization, early adopters will implement more extensive versions whereas later adopters will implement less extensive versions of the practice. (p. 79)*
> *Proposition 5: When adopters experience low political fit between characteristics of the practice and the organization, early adopters will implement higher-fidelity versions whereas later adopters will implement lower-fidelity versions of the practice. (p. 81)*
> *Proposition 6: When adopters experience low political fit between the characteristics of the practice and the organization, early adopters will implement more extensive versions whereas later adopters will implement less extensive versions of the practice. (p. 81)*

2.3 Institutional Logics Framing for the Adaptation Process at the Intra-Organisational Level

The recent literature on institutional logics shows that practice adaptation is grounded in the concept of institutional logics (Lounsbury, 2007, 2008; Thornton & Ocasio, 2008; Thornton, Ocasio, & Lounsbury, 2012). This stream of research has drawn attention to the importance of understanding the reasons for variation in organisational practices and calls for linking institutional change to such variation (Ezzamel et al., 2012). Institutional logics can be understood to consist of linked material and symbolic elements that work together to constitute a particular type of institutional order. As a result, institutional logics comprise a highly contingent set of social norms that drives behaviour by a logic of appropriateness (Guerreiro et al., 2012). The key assumption of institutional logics approach is that the interests, values, and identities of individuals and organisations are embedded in prevailing institutional logics

(Thornton & Ocasio, 2008). Therefore, institutional logics shape cognition and guide decision making by helping organisational actors to focus on a limited set of factors and solutions that are consistent with the prevailing logic and that determine salient issues and problems (Thornton, 2002).

Previous research on institutional change has pointed to the importance of institutional tension based on the incompatibility of competing logics (Seo & Creed, 2002; Thornton & Ocasio, 2008). The literature on institutional logics has shown that, as fields are comprised of multiple logics, practice variation is explained by differences in cognitive orientation and by debating which practices are appropriate (Lounsbury, 2007). As a result, heterogeneity and agency arise from contradictions between the logics of different institutional order which provide multiple sources of rationality (Guerreiro et al., 2012). The literature on institutional logics show four possible outcomes of the incompatibility of competing logics: (1) the incorporation of elements of a new logics into the dominant one; (2) the hybridization of elements of both the previous and new logic; (3) a shift from the old dominant logic to the newly introduced logic; and (4) the permanent co-existence of both logics (Lander, Koene, & Linssen, 2013). Based on these possible outcomes of response of conflicting logics, the literature on institutional logics tends to explain practice variation and adaptation.

The institutional logics approach has been able to shed light on the issue of practice variation, as Lounsbury (2007, p. 290) concludes "the spread of a new practice is shaped by competing logics that generate variation in organizational adoption, behaviour and practice". However, we argue that this approach focuses only on adopters' characteristics, that is, the institutional logics embedded in the organisation, and neglects the characteristics of the diffusing practices. We believe the institutional logics approach cannot fully succeed in explaining practice adaptation, as both the institutional logics embedded in the adopter and diffusing practice need to be considered.

Therefore, in order to overcome this limitation, we seek to extend the existing institutional logics literature on practice adaptation at the intra-organisational level by drawing on the Ansari et al. (2010) view that the specific patterns of an external practice adaptation will depend on the fit between the diffusing practice and the adopting organisation. In other words, we propose that: *practice adaptation (similarity and extensiveness) will be determined by the fit between the dominant institutional logics embedded in the organisation and the institutional logics embedded in the diffusing practice (prototypical version)*. By adopting this approach, we understand practice as a 'kind of institution' (Lounsbury & Crumley, 2007; Lounsbury & Ventresca, 2003) which is shaped by a specific set of institutional logics. Practice can be defined as "sets of material activities that are fundamentally interpenetrated and shaped by broader cultural frameworks such as categories, classification, frames, and other kinds of ordered belief systems" (Lounsbury & Crumley, 2007, p. 996).

However, as Thornton, et al. (2012, p. 1) point out the concept of institutional logics is "arguably difficult to define and even harder to apply in an analytically useful manner". As a consequence, in order to operationalise the above proposition in an analytically useful manner and provide a framework for understanding patterns of management accounting practices adaptation at the intra-organisational level, we link the institutional logics literature with the Ansari et al. (2010) framework by suggesting that the institutional logics embedded in the practice adopter and in the diffusing practice can be identified by analysing the technical, cultural and political characteristics of the adopter and diffusing practice.

We draw on Thornton et al. (2012) to justify this approach. They argue that practices and identities are the material instantiations of institutional logics and these two concepts will guide concrete actors into the intra-organisational dynamics of decision making, sensemaking, and collective mobilisation. A key premise of the Thornton et al. (2012) framework is that institutional logics and organisational practices and identities are fundamentally interrelated.

As a result, Thornton et al. (2012) conceptualise organisational identity and practices as the key conceptual linkages between institutional logics and intra-organisational processes. Taking this view to explain the process of adaptation of an external practice at the intra-organisational level, we argue that the institutional logics embedded in the diffusing practice and the adopter organisation are materialised through the characteristics of the external practice and the organisational identity of the adopter. We used the definition of organisational identity provided by Albert and Whetten (1985), who state that organisational identity is the central, distinctive and enduring characteristics of an organisation. We suggest that these distinctive characteristics can be divided for analytical reasons into three categories (as proposed by Ansari et al. (2010) and Oliver (1992): technical, cultural and political characteristics.

3. THE BALANCED SCORECARD (BSC)

3.1 The BSC Prototypical Form and the Adaptation Process

The BSC has been continuously evolving, capturing and integrating new ideas and tools (Barnabè & Busco, 2012; Cheng & Humphreys, 2012; Kaplan, 2010, 2012).In the first theorisation of the Balanced Scorecard (Kaplan & Norton, 1992; Kaplan & Norton, 1996), the BSC was primarily a tool meant for performance measurement. The BSC could be seen as performance measurement system which combines the use of financial and non-financial indicators, internal/external and leading/lagging information in a coherent manner. Kaplan and Norton (1992) linked the BSC to a 'dashboard of metrics', and then the dashboard was replaced with the image of a 'flight-simulator' (Kaplan & Norton, 1996). Later, Kaplan and Norton presented the balanced scorecard as not merely a collection of relevant performance measures, but a managerial tool and process that plays a role in enhancing organisational performance through its support to the implementation of strategy (Kaplan & Norton, 2001; Kaplan & Norton, 2004; Kaplan & Norton, 2006). As a result, BSC proponents believe that its implementation reinforces the organisation's strategy and aligns resources with strategic objectives (Cheng & Humphreys, 2012). Management's strategic intent is communicated through the organisation via the BSC, thus helping to align resources with the strategies (Crabtree & DeBusk, 2008). Kaplan (2010, p. 2) conclude that since the first BSC article in 1992, "we extended and broadened the [BSC] concept into a management tool for describing, communicating and implementing strategy".

Despite the evolution of the Balanced Scorecard throughout the years, two characteristics of the BSC remained unchanged since the first publication in 1992. First, Kaplan and Norton maintained the same taxonomy, as a result, the BSC today still retains the same four perspectives (financial, customer, internal business process and learning and growth) that it had in 1992. Second, Kaplan and Norton maintained over the year the same cause-effect logic that emerged with the first BSC (Cooper, Ezzamel, & Qu, 2011).

The BSC structure is based on a quadruple categorisation of performance measures comprising: the financial, customer, internal business process and learning and growth perspectives on organisational performance. Based on the organization's vision and strategy, objectives, performance measures are established for each of these four perspectives. In corporate terms, the financial perspective identifies how a company wishes to be viewed by its shareholders. The customer perspective reflects how it wishes to be viewed by the customers. The internal business process perspective indicates the areas where the company has to be particularly adept in order to satisfy its customers and shareholders. The learning and growth perspective involves management developments that the company needs to implement if the strategy and vision are to be achieved (Norreklit & Mitchell, 2007). Therefore, the performance measures should represent a balance between external performance measures concerned with shareholders and

clients, and the internal measures of the critical process of business, innovation, learning and growth.

In the context of BSC, causal relationships among the perspectives play a central role (Agostino & Arnaboldi, 2012; Johanson, Skoog, Backlund, & Almqvist, 2006; Tayler, 2010). Norreklit and Mitchell (2007, p. 177) point out "without this characteristic a 'true' BSC does not exist". The Balanced Scorecard includes financial and non-financial performance measures that link together the four perspectives' in a cause-and-effect relationship. The causal relationship among the four perspectives assumes that the measures of learning and growth drive the measures of the internal business processes. These latter measures then drive the measures of the customer perspective and, in turn, the customer measures drive the financial outcome measures (Cardinaels & van Veen-Dirks, 2010; Wong-On-Wing, Guo, Li, & Yang, 2007).

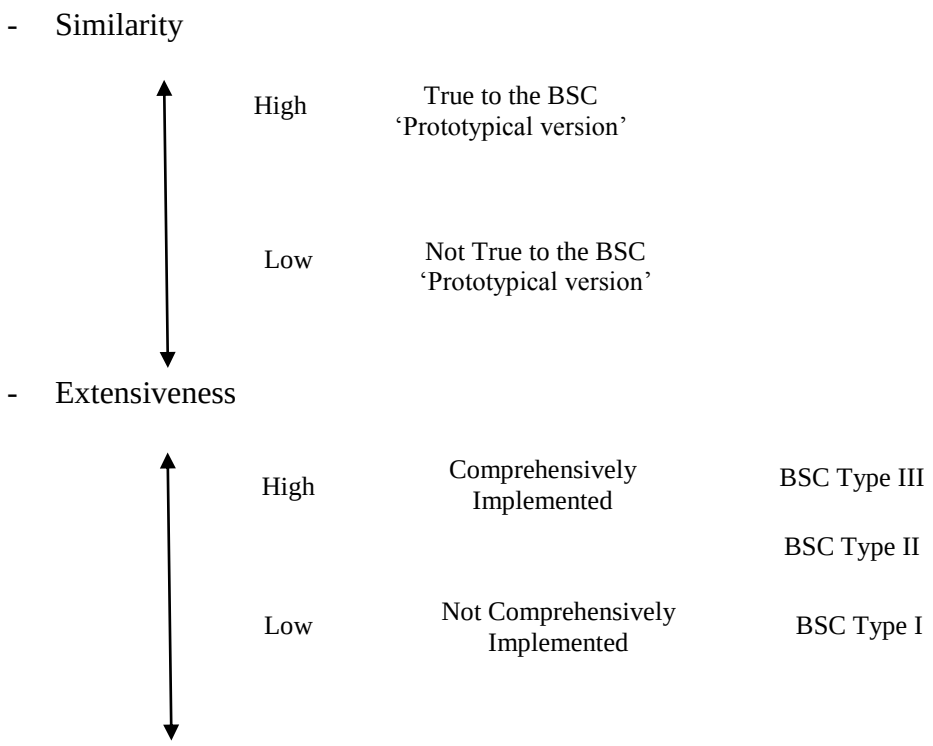
Despite the popularity of the balanced scorecard, in particular, in the practitioner literature, a number of negative critiques of the BSC have appeared in the academic literature (Jazayeri & Scapens, 2008). Malmi (2001) points out that it is only a relatively small number of what might appear to be balanced scorecards that are of the form which would represent the full application of Kaplan and Norton's BSC. Due to the complexity of operationalising the BSC concepts and its constant innovation, the BSC has been classified into three different types (Lee & Yang, 2011; Speckbacher, Bischof, & Pfeiffer, 2003):

(1) Type I: a system that combines financial and non-financial measures into four perspectives, namely financial, customer, internal process, and learning and growth. The BSC aim is to allocate resource, and communicate progress toward strategic objectives, and evaluate organisation performance. Organisations can adopt performance indicators which encompass the cause-and-effect relationships that may exist between their strategic objectives, measures and outcomes.
(2) Type II: a system that considers financial and non-financial measures, and additionally describes strategy and measures using cause-and-effect relationships. Given these characteristics, the achievement of strategic goals is of greater attractiveness to managers, as they are rewarded in terms of their achievement of financial and non-financial targets (Lee & Yang, 2011).
(3) Type III: a system that focuses on implementing strategy by defining objectives, action plans, results and connecting incentives with the BSC. This system also includes an integrated performance measurement system and cause-and-effect relationships between strategies and measures.

In this paper, we seek to explain variation in the way in which the Balanced Scorecard is adapted in an organisation by assessing the similarity and extensiveness (the adaptation dimensions) of the Balanced Scorecard implementation relative to its 'prototypical' form. We propose that the BSC prototypical version derives from the Kaplan and Norton books (Kaplan & Norton, 1996, 2001; Kaplan & Norton, 2004; Kaplan & Norton, 2006; Kaplan & Norton, 2008), in particular, the 1996 book. This literature provides a generic Balanced Scorecard framework that comprises four main characteristics: (1) a system that combines financial and non-financial performance measures; (2) a system that is structured in four perspectives: financial, customer, internal business process and learning and growth (the BSC taxonomy); (3) a system based on the cause-and-effect relationships between measures that link the four perspectives; and (4) a system that focuses on communicating and implementing strategy.For the prototypical version of the BSC, we understand strategy as defined by Kaplan and Norton (1996) who state that strategy is a set of hypotheses about cause and effect.

We suggest in this paper that the 'similarity' in the way BSC is adapted in an organisation can be assessed based on these four above characteristics of the 'prototypical' BSC. In the case of BSC, high-similarity adaptation would include all the four above elements as presented in Kaplan and Norton's books, including similar templates and generic measures, whereas low-similarity adaptation would not emphasise all the four characteristics and the level of modifications and customisation is high (see figure 1). Although, we suggest that similarity can be analysed based on these four points, we do not advocate that this analysis can be performed in a linear manner, i.e. in a check list fashion. In applying this approach, a careful consideration and analysis of the four points must be carried out in order to identity if the organisation has implemented the four aspects of the BSC in a similar manner as presented by Kaplan and Norton's books and articles. As a result, a qualitative research based on a single case seems a natural choice to study the BSC adaptation process at the intra-organisational level, as this approach is able to provide the rich data necessary to assess how far the implementation of the BSC deviates from its prototypical form.

Figure 1 – The Balanced Scorecard Adaptation Dimensions



Regarding the 'extensiveness' dimension of adaptation, we suggest that it can be assessed by the degree of which, the four BSC characteristics are implemented in the organisation. A high-extensive adaptation means a comprehensive implementation of the BSC practices in the organisation, while a low-extensive adaptation means a not so comprehensive implementation of the BSC practices in the organisation. Specifically, we suggest that a low-extensive adaptation of the BSC principles leads to the BSC Type I (see above), whereas a high-extensive adaptation of the BSC practices leads to the BSC Type III.

3.2 Institutional Logic and the Technical, Cultural and Political Characteristics of the BSC

As already discussed, an external practice can be analysed as a 'kind' of institution (Lounsbury & Ventresca, 2003) shaped by particular institutional logics. In the context of the Balanced Scorecard prototypical form, we suggest that the Balanced Scorecard framework was

embedded and shaped by the US management logic (see table 1 for the norms and rationales associated with this logic). The 'prototypical' BSC was embedded by the institutional logics present in a large for profit organisation in the US context (Bourguignon, Malleret, & NÃ¸rreklit, 2004; Johanson et al., 2006).The Balanced Scorecard roots can be traced to the growing concerns with the decline of the US manufacturing industry in the 1980s, which was arguably exacerbated by high reliance on short-term financial performance indicators (S. Modell, 2009).

Table 1 –Institutional Logic Embedded in the Balanced Scorecard Prototypical Form (table categories adapted from Thornton, et al. (2005) and Ezzamel, et al. (2012))

Characteristic	US Management Logic
Sources of identity	Bureaucratic roles
Sources of legitimacy	Market position of the firm Share price
Sources of authority	Top management
Basis of norms	Competition Efficiency 'Fair contract' between superior and subordinates
Basis of attention	Status position in industry
Basis of strategy	Value creation

The Balanced Scorecard has a strong ethos derived from the US business literature, in particular, derived from the Harvard Business School (Norreklit & Mitchell, 2007). Kaplan (2010) recently revised the conceptual foundations of the BSC, and explained that the Balanced Scorecard was influenced by the American business writers, in particular, Michael Porter, Peter Drucker, and Robert Anthony. Kaplan also explained the influence of the literature on quality and lean management, financial economics and stakeholder theory on the development of the Balanced Scorecard framework. The BSC also has an ideological underpinning that it represents a 'fair' contractual relationship between superiors and subordinates based on an individualist and meritocratic ideology which is consistent with dominant management styles in the US (Bourguignon et al., 2004; Nørreklit, Nørreklit, & Melander, 2006). In summary, the US management logic provides the core principles for a business technique that comprises the following points (Cunliffe, 2009; Taylor, 1999; Zeff, 2008): (a) managers are skilled experts who have the right to act as agents for owners and shareholders; (b) managerial work is characterised by rationality and neutrality; (c) efficiency should be pursued by minimising costs and maximising profit and productivity; (d) managers have the right to make decisions and give instructions to employees without seeking consent; (e) managers act in line with the common good and are the instruments and administrators of capitalism; and (f) management techniques should be used to resolve problems, increase efficiency, and create value for the organisation.

Drawing upon Ansari et al. (2010), we suggest that the BSC adaptation is a response to the lack of fit between the US management logic embedded in the BSC and the institutional logics embedded in a BSC adopted organisation. As already mentioned, for analytical purposes of explaining the intra-organisational process adaptation of an external management accounting practice, we understand that the BSC characterises can express the institutional logics embedded in the practice. These characteristics are divided into three categories: technical, cultural and political characteristics. Table 2 summarises the BSC's characteristics:

Table 2 – BSC's Technical, Cultural and Political Characteristics

Categories	BSC Characteristics
Technical	- Step-by-step processes - Integration with other systems - Strong support from IT systems
Cultural	- Balanced between financial and non-financial measures/performance - Strategic goal alignment - Stakeholders approach with focus on shareholders' value maximisation -Large for profit organisation ethos
Political	- Apolitical approach - Hierarchical and top-down system - Managers as value-neutral optimisers

The BSC main technical characteristics comprise the following aspects: step-by-step processes; integration with other management tools; and strong support from IT systems.First, the operationalisation of the Balanced Scorecard is dictated by a normative approach presented in the texts by Kaplan and Norton (1992, 1996, 2001, 2004, 2006, 2008). Nørreklit, et al. (2012, p. 497) points out that when Kaplan and Norton describe the management process of the BSC, their books are dominated by "one-directional step-by-step processes". For instance, the prototypical BSC has the overall organisation of process that follows five stages: mobilise change through executive leadership; translate the strategy; align the organisation to the strategy; motivate employees to make strategy their everyday job; govern to make strategy a continual process (Kaplan, 2010; Kaplan & Norton, 2001). Second, the BSC is an open technology that should be integrated to other management tools. BSC is strong in its ability to be integrated with existing management ideas such as Shareholder Value Analysis (SVA) and Economic Value Added (EVA); the European Foundation for Quality management (EFQM) Business Excellence Model; Activity Based Costing (ABC); Budgeting; Total Quality Management (TQM); Risk Management; and Analytic Hierarchy Process (AHP) (Abdel-Kader, Moufty, & Laitinen, 2011; Agostino & Arnaboldi, 2012; Sundin, Granlund, & Brown, 2010). Finally, the BSC needs strong support from IT systems. Kaplan and Norton (2001, p. 326-327) state "simple low-tech system can support an executive team at the top of the organization. But to move the scorecard from the boardroom to the backroom, companies need more advanced information technology". Kaplan and Norton are strong advocates of the combined use of technology systems with the Balanced Scorecard framework (Kaplan & Norton, 2001; Wong, Chiang, & McLeod, 2009).

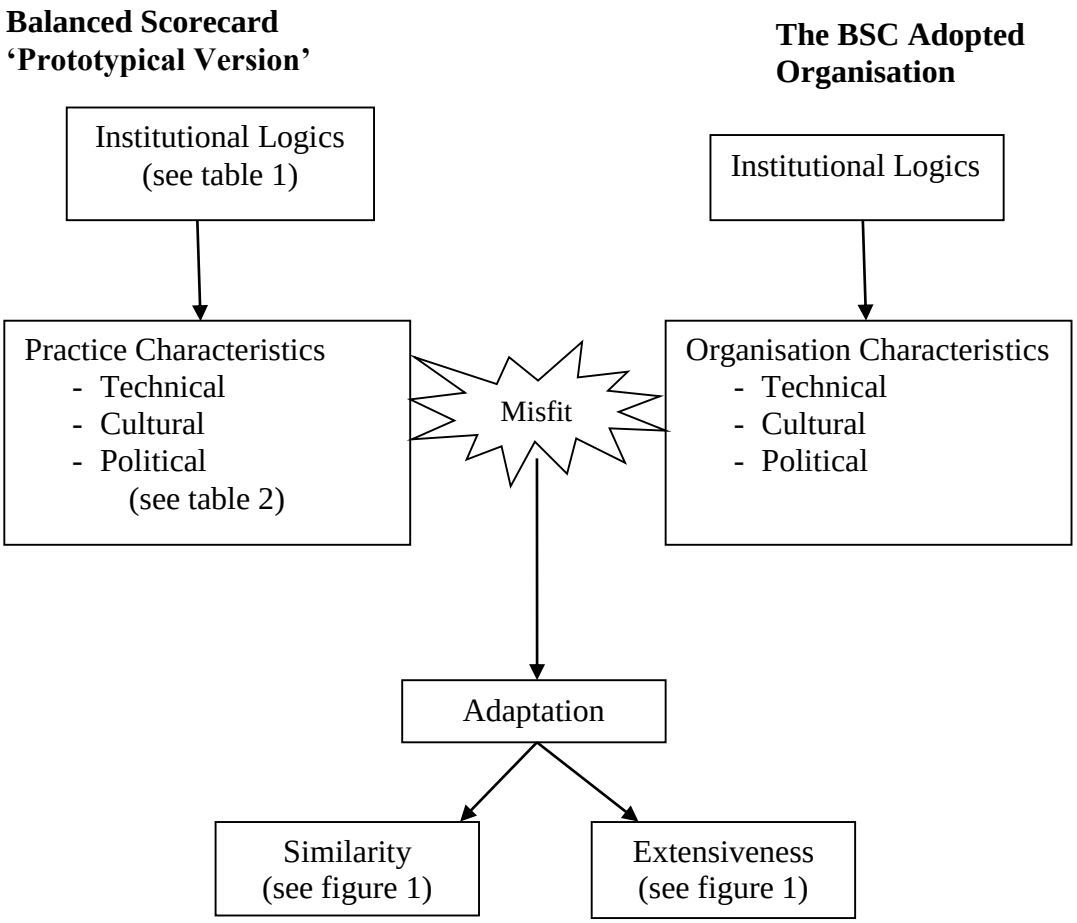
In terms of the BSC cultural characteristics, we have identified four main aspects. First, the BSC as a management planning and control system encompasses both financial and non-financial measurement (Kaplan, 2010).Kaplan and Norton (1996) advocates that the management and values systems of an organisation must respect the 'balance' between financial and non-financial measures, between short-term and long term performance and between lagging (outcome) measures and leading measures (drivers). Second, the BSC focuses on the strategic goal alignment which emphasises the alignment of performance management with the overriding strategic objectives of the organisation. Strategic goal alignment is achievable by managing the causal relationships between the underlying performance drivers (Cardinaels & van Veen-Dirks, 2010; Cheng & Humphreys, 2012). Third, the BSC has a stakeholder approach with focus on shareholders' long-term value maximisation. The BSC emphasises the importance of the stakeholders for performance management, as it recognises the importance of satisfying customers and achieving operational efficiency. Although, the BSC recognises the stakeholders (especially customers and employees), the BSC is considered a shareholder model

(Jazayeri & Scapens, 2008) , as its ultimate goal is shareholders' long-term value maximisation (Boulianne, 2008). Finally, the BSC has a large for profit organisation ethos. The Balanced Scorecard was initially developed for private sector enterprises. The original writings by Kaplan and Norton (1992, 1996) have a target audience in large firms, as users or intended users mentioned in the texts are mainly banks and technology firms of substantial size (Johanson et al., 2006).

We have identified three main political characteristics of the Balanced Scorecard framework. First, the BSC adopts an 'Apolitical' approach (Sven Modell, 2012). The design of a balanced scorecard system is portrayed as a politically neutral exercise dominated by the top management team without much questioning of the legitimacy of strategic agendas or the power of managers to execute them. The diffusion and implementation of the BSC is seen from a functionalist view tracing the rationales for adopting to economic, technical and structural antecedents (Speckbacher et al., 2003). Second, the BSC framework portrays managers as value-neutral optimisers. In the BSC framework, the primary managerial task is seen as one of balancing multiple performance aspects to safeguard long-term organizational survival (Sven Modell, 2012). Third, the Balanced Scorecard is a hierarchical and top-down system (Norreklit, 2000; Norreklit & Mitchell, 2007; Wong-On-Wing et al., 2007). The BSC has a 'top-down' approach "in which senior executives set the objectives in the strategy map and the measures on the associated BSC for those lower in the organizational hierarchy" (Kaplan, 2012, p. 541-542). As a result, the BSC implementation is seen as materialising through a top-down process in which strategic priorities formulated by senior management are communicated downwards through the organisational hierarchy. Lower-level managers and employees are mainly described as aspects to be reconciled with over-riding strategic objectives through training and continuous feedback in the process of fostering strategic awareness in the organisation (S. Modell, 2009; Sven Modell, 2012; Nørreklit et al., 2012).

Drawing upon Ansari et al. (2010), we suggest that the BSC adaptation is a response to the lack of fit between the US management logic embedded in the BSC and the institutional logics embedded in a BSC adopted organisation. Figure 2 depicts the theoretical framing proposed in this study. Drawing on Ansari et al. (2010) and the institutional logics literature, we argue that the institutional logics embedded in the adopted organisation and in the Balanced Scorecard can be identified by analysing the technical, cultural and political characteristics of the organisation and practice. The incompatibilities (misfit) between the technical, cultural and political characteristics of the organisation and diffusing practice will trigger different mechanisms and patterns of adaptation in terms of its two dimensions: similarity and extensiveness.

Figure 2 – Conceptual Framework for the BSC Adaptation Process at the Intra-Organisational Level



4. CONCLUDING COMMENTS

This paper sets out to investigate adaptation of management accounting practices at the intra-organisational level by focusing on the Balanced Scorecard. Although the accounting literature on diffusion has thoroughly investigated how practices are transferred across populations of organisations, this literature typically does not comprehensively examine what occurs to the introduced practices during and after adoption (Burkert & Lueg, 2013). We believe that this focus on the population level has its limitations, as it assumes that practices are largely uniform and unchanging (Ezzamel et al., 2012), which has diverted attention from how practices vary over the course of the diffusion process and what factors might affect the adaptation process. In this paper, we challenge the traditional rational and social accounts of diffusion among organisations by arguing that adaptation is the norm rather than the exception. As result, the characteristics of the diffusing practice will be subject to negotiation and change during the diffusion process. As a consequence, organisational actors will find it complex to perform rational calculations on the cost-benefit and trade-offs of adoption when meaning of the diffusing practice is still in flux.

The recent studies based on the institutional logics literature have moved beyond explaining adoption versus nonadoption to tease out how diffusion practices are transformed and vary as they spread (Ezzamel et al., 2012; Guerreiro et al., 2012; Hyvönen et al., 2009; Lander et al., 2013; Lounsbury, 2007). However, this literature has also focused mainly on the effects of institutional logics across institutional fields. There has been little effort to date to

explore the role of institutional logics within organisations (Thornton et al., 2012). As a consequence, we still lack a conceptual framework in the accounting literature for identifying patterns of management accounting practice adaptation across the diffusion process at the intra-organisational level.

In this study, we argued that the process of adaptation will depend on the fit between the practice and the adopting company (Ansari et al., 2010), as the interaction between the demand-side factors (organisation factors) and the supply-side factors (practice characteristics) supports the explanation regarding practice adaptation during the diffusion process (Fiss et al., 2012). Based on this argument, we have also identified another important limitation in the institutional logics literature on practice adaptation, which is the fact that this literature focuses on the demand-side factors that affect practice adaptation with the underlying view that a diffusing practice is shaped by competing logics faced by the adopter.

In order to overcome the above limitations in the literature about management accounting practices diffusion and adaptation, in particular based on institutional logics, at the intra-organisational level and to place 'institutional logics' as the broader cultural templates that provide organisational actors with means-ends designations and principles (Pache & Santos, 2010); and as a result, shaping the adaptation process of an external practice in an organisation, we propose that: *Practice adaptation (similarity and extensiveness) will be determined by the fit between the dominant institutional logics embedded in the organisation and the institutional logics embedded in the diffusing practice (prototypical version).* We believe that this proposition is the primary contribution of this study, as this proposition emphasises the supply-side (external practice logics) factors that influence the process of adaptation of an external practice in an organisation. This influence has not been consistently recognised by the institutional logics literature.

In order to operationalise the above proposition in an analytically useful manner, we drew on the Thornton et al. (2012) view that practices and organisational identity are the material instantiations of institutional logics. After that, we have linked this view with the Ansari et al. (2010) framework, by arguing that the diffusing practice and the organisational identity can be analysed and divided into three categories: technical, cultural, and political characteristics. As a result, for analytical reason, we advocated that the incompatibilities between the technical, cultural and political characteristics of the organisation and diffusing practice will trigger different mechanisms and patterns of adaptation in terms of similarity and extensiveness from the prototypical form of the practice. By adopting this theoretical framing, we were able to operationalise our main proposition and provide a framework for identifying patterns of management accounting practice adaptation across the diffusion process at the intra-organisational level.

Specifically, this paper contributes to the growing literature on the Balanced Scorecard (Hoque, 2014) by providing an alternative framework to explain the process of variation and adaption of the Balanced Scorecard at the intra-organisational level. According to Hoque (2014), about 40% of the research on the Balanced Scorecard published in Accounting Journals is related to the issues of its adoption, implementation and diffusion. However, this body of research is largely based on the population level which focuses on why and how the Balanced Scorecard was transferred and diffused across populations of organisations. Moreover, Dechow (2012) points out that the majority of the studies about the Balanced Scorecard explored the purposes, for which managers use and adopt the Balanced Scorecard. As a consequence, there is still a death of knowledge about what occurs to the Balanced Scorecard during and after its adoption and the factors that might affect its adaptation process. In addition, this study also is answer the call made by Hoque (2014) for more studies on the Balanced Scorecard situated in different types of research settings in developing or emerging countries. In this study, we provide a rich empirical material based on a case of the Balanced Scorecard implementation in

a developing nation that could provide some useful data for comparison of the BSC practices in different types of settings across the globe.

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