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Bundling and diffusion of management accounting innovations—the case of the balanced scorecard in Sweden

Christian Ax[a] *, Trond Bjørnenak[b]

[a] *School of Economics and Commercial Law, Göteborg University, P.O. Box 610, SE-405 30 Göteborg, Sweden*
[b] *Norwegian School of Economics and Business Administration, Helleveien 30, N-5045 Bergen, Norway*

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Abstract

Most changes in accounting are the direct or indirect consequences of diffusion processes. A study of how management accounting innovations are being adjusted and bundled together with other ideas to facilitate entry into new markets may help us to a better understanding of the popularity and adoption of management accounting practices. The present study looks at the communication, diffusion and transformation of the balanced scorecard (BSC) in Sweden from a supply side perspective. The high interpretative viability [Benders and van Veen, 2001. What's in a Fashion? Interpretative viability and management fashions. Organization 8 (1), 33–53] of the BSC allows for different interpretations and uses of the concept that could potentially increase the supply side effect in the diffusion process, e.g. by including elements that reduce barriers and resistance to change. We have identified three elements that the propagators of the BSC include in their Swedish BSC package, in order to make the innovation more attractive to a potential Swedish adopter market.
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1. Introduction

Over the last 10–15 years a number of new ideas have been introduced in the field of management accounting. Concepts such as Activity Based Costing (ABC), Activity Based Management (ABM), Target

* Corresponding author. Tel.: +46 31 773 10 00.
E-mail addresses: christian.ax@handels.gu.se (C. Ax), trond.bjornenak@nhh.no (T. Bjørnenak).

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Costing, Strategic Cost Management and Economic Value Added (EVA™) are now part of material regularly included in standard textbooks (e.g. Horngren et al., 1999), and have also been gradually introduced into practice. New concepts are given acronyms and have acquired trademarks that are used actively to sell them to new groups. This means that in the seeking to increase our understanding of management accounting practice, researchers should abandon their almost exclusive emphasis on studying the demand for management accounting innovations, by paying attention also to the purposeful and active position of those engaged in propagating innovations to potential adopters, that is to say by increasing research activities focusing on the supply of management accounting innovations. The research described below belongs to this second category.

An interesting feature in the development of management accounting practices is that they seem to converge within the industrialised areas of the world (Granlund and Lukka, 1998). This seems to apply, particularly, to new ideas in management accounting. Concepts such as ABC are no longer an Anglo-American phenomenon, but are widely used in Germany and Japan, for example. We may well ask, therefore, if we are moving towards a total harmonisation of the unregulated area of accounting. The harmonisation of management accounting practice is a result of a number of different diffusion processes that are attracting increasing attention in management accounting research (Bjørnenak, 1997; Clarke et al., 1999; Gosselin, 1997a, 1997b; Malmi, 1999).

In this paper we focus on the diffusion of a particular innovation, namely the balanced scorecard (BSC). In a series of publications Kaplan and Norton (1992, 1993, 1996a, 1996b, 2001) have presented the basic ideas underlying this concept. These authors also discuss why companies demand the BSC, what it can be used for and how it should be implemented. The development of the BSC has clearly been inductive, and the presentation of cases is thus crucial to the overall argument here. To a certain extent the concept has developed dynamically, in that elements in its content have changed between the time when the BSC was introduced in 1992 and its more widely known presentation in 1996 (Kaplan and Norton, 1996b). Since the concept is so closely associated with this latter publication, we have chosen for the purpose of our paper to refer to this particular presentation the “original BSC package”.

The BSC appears to have been a global success, and has attracted widespread interest also in Sweden. A study of major Swedish companies found that 27% of those included had already implemented the BSC (Kald and Nilsson, 2000). If we include the companies that say they expect to have the BSC within 2 years, the share rises to 61%. Considering that the BSC was only introduced in 1992, this must be seen as an extremely rapid and effective spread of a management accounting innovation. This successful introduction of a US-based innovation may be attributed at least partly to the way the BSC idea has been communicated in Sweden.

This paper focusses not on the BSC per se, but on the way the BSC concept has been communicated in Sweden. By looking at the way the propagators of the BSC communicate their message, we try to find out how other management ideas in Sweden are linked to the original US-based BSC package. The ideas linked to the original BSC package are referred to in this study as elements of the Swedish BSC packages. Thus, we are not trying to identify a single Swedish version of BSC in Swedish companies; we are seeking to describe specific characteristics of the way the BSC messages are being communicated to potential adopters in Sweden. More specifically, the purpose of this study is:

- To explore the way the BSC is communicated to potential adopters in Sweden.
- To identify the origin of the elements that are linked to the BSC in the communication process.
- To discuss and analyse the role that these elements play in the diffusion process.

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