



The role of inscriptions in producing a balanced scorecard

Sandy Q. Qu^{a,*}, David J. Cooper^{b,1}

^a S345 Schulich Building, Schulich School of Business, York University, 4700 Keele Street, Toronto, Ontario, Canada M3J 1P3

^b 2-24 Business Building, School of Business, University of Alberta, Edmonton, Alberta, Canada T6G 2R6

A B S T R A C T

Drawing on a field study in a management consulting firm, we analyze a detailed process of inscription building (through the mobilization of both people and objects) where diverse actors in a consulting firm and in the client organization attempt to edit local specifics to make a management accounting technology acceptable. Extending Robson (1992), we demonstrate how the characteristics of inscriptions are implicated in the process of trying to create and promote a balanced scorecard for a medical client. Our study sheds light on the exercise of power in the development of BSC indicators and how management consultants and clients seek to influence the project in pursuit of their own aims. The resistance of the client to the proposed BSC allows us to not only examine how the characteristics of inscriptions are materialized through different media, but also highlights the variable ability of different media to produce, capture, secure and refute knowledge claims.

© 2011 Elsevier Ltd. All rights reserved.

Introduction

This paper examines consultant–client interaction in promoting a management accounting innovation, focusing in particular on processes of inscription building. Inscriptions devices, such as PowerPoint and 2 by 2 matrices, are important in organizational communication and in consulting work more specifically (Alvesson, 1995; Bloomfield & Best, 1992; Orlikowski & Yates, 1994). Similarly, studies have consistently demonstrated the importance of ‘format’ and presentation in the effects of management accounting technologies (e.g. Cardinaels, 2008; Cardinaels & van Veen-Dirks, 2010). Yet there is little empirical work on the construction of inscriptions and their role in stabilizing (or not) managerial discourses and practices. Although inscriptions “such as budgets, performance measures, periodic reports, and memos are widely deployed in the enactment of what is accounted for in organizations,

their power effects remain to be researched adequately” (Ezzamel, Lilley, & Willmott, 2004, pp. 783–784). Inscriptions are important because they convert local events into textual forms that are mobile and can stay immutable through their displacements (Latour, 1986). We are not suggesting that the development of accounting technologies is only about inscriptions, but we argue that they play a significant role in selling technologies such as the balanced scorecard (Norreklit, 2003).

Robson (1992) calls for further studies to examine processes of choice and production of inscriptions because of their role in the development of knowledge. Processes of turning events and practices into more mobile and durable traces on paper are central to long distance control (Law, 1986; Rose, 1991). Textual and graphical inscriptions are influential in articulating and constructing new forms of power knowledge (Ezzamel et al., 2004) when they are used to “represent reality in order to act on it, control or dominate it, as well as to secure the compliance of others in that domination” (Bloomfield & Vurdubakis, 1994, p. 456). Yet, for all the focus on how inscriptions are productive and enable forms of power–knowledge, from the perspective of specific actors they can fail to stabilize or convert events as intended (although such “failures” of course produce their own power–knowledge effects).

* Corresponding author. Tel.: +1 416 736 2100x66522; fax: +1 416 736 5687.

E-mail addresses: squ@schulich.yorku.ca (S.Q. Qu), david.cooper@ualberta.ca (D.J. Cooper).

¹ Tel.: +1 780 492 5413; fax: +1 780 492 3325.

We provide a detailed empirical study of how inscriptions are mobilized through consultants' work in a particular project designed to produce a balanced scorecard (BSC). In our case, the intended BSC was not accepted. Popularized in Kaplan and Norton's writing (e.g., 1992, 1996, 2001), the BSC presents a practical challenge for consultants and managers to populate a generic framework with elements (such as measures and goals) relevant and specific to a client's local situation. We document a detailed process of inscription building where diverse actors sought to define and edit the details of the BSC. Drawing on Robson's (1992) discussion on the enabling effects of inscriptions (via mobility, stability and combinability) in making accounting ideas powerful in affecting action (see also Preston, 2006), we also show the fragility of inscriptions and their uncertain effects in convincing clients.

Inscriptions can take many forms (Robson, 1992) with variable ability to produce, capture, secure and refute claims about other places and times (Preston, 2006). We focus on how the characteristics of inscriptions, materialized through different media with differing qualities, are deployed in fulfilling their missions, whether to justify consulting outputs, or to repair relations when things go wrong. The emphasis is on the ways these inscriptions are gathered, transmitted and assimilated. Because not all inscriptions are equally convincing, we focus on those that serve as mobilization devices and help us understand "how the mustering of new resources is achieved" (Latour, 1986, pp. 5–6). Our study sheds light on the exercise of power in the development of BSC indicators and how consultants and clients seek to influence the project in pursuit of their own aims. For example, actors in the client organization felt that introducing a BSC would yield resources such as additional funding and enhanced status and recognition, as well as improved ways of thinking about health care management. We show how actors in a network make claims on the BSC and how they mobilize and condition others, largely through inscriptions.

In doing so, we integrate and extend the literature that examines the role of inscriptions in the making of general accounting technologies (Ezzamel et al., 2004; Preston, 2006; Robson, 1992). Specifically, our analysis makes three contributions. First, it helps us understand the mobilization of inscriptions in building in the specifics during consulting projects concerned with the implementation of management accounting technologies. While Robson (1992) focuses on numerical inscriptions in explaining the dominance of quantification in accounting, we extend the analysis to consider non quantified inscriptions, a characteristic of both the BSC and consultant–client interaction. Second, it contributes to the literature on the co-production of expert systems (Christensen and Skaerbaek, 2010). Few studies explicitly incorporate the co-production process in the construction and negotiation of inscriptions. Our study addresses this limitation by focusing on the dynamics and micro-politics involved in the co-production process of inscription building during consultant–client interaction where expert systems (typically contributed by consultants) are populated with the local specifics (the client input). In examining the integration of both elements in producing a client tailored

system, we offer an understanding of the role of various actors as 'inscriptors' during the process of inscription building. These actors act upon the inscriptions in a dynamic process in which they participate in accepting, refuting, revising the old and producing new inscriptions. Finally, the paper sheds light on the uncertain outcomes of inscription building in project delivery, in this case where the recommended BSC was not deemed practical and relevant to the client group. Although inscriptions have the potential to engage users and make ideas and actions happen (Quattrone, 2009), their effects remain uncertain because they are subject to constant challenge, negotiation and reinterpretation. In examining the process of producing a specific, tailored BSC for a client, we stress the way different types of inscriptions, notably client surveys, a "knowledge café", flipcharts, graphics, and various reports, are put into circulation, their modes of production and distribution, and their persuasiveness. Most studies of implementation examine how a readymade object enters into an organization, or how an accounting technology is translated into the specifics of an organization (e.g. Briers & Chua, 2001; Malina & Selto, 2004). Our study involves a different form of implementation or translation in that we focus on the attempt by management consultants to produce a specific, tailored BSC for a client. We stress a continuous inscription building process in which older, temporary and fragile inscriptions are replaced by newer, more permanent, elaborate, but nevertheless still fragile, forms.

The paper is organized as follows. The next section discusses the significance of inscriptions in translating abstract management technologies into action. Research method and the field study outlines the research method, and The BSC project introduces the BSC project and participants. The role of inscriptions in producing a BSC offers an analysis of the inscription building process for a medical BSC. The paper concludes by highlighting the role of inscription building in a dynamic process of constructing an accounting technology through consulting projects and by reflecting on our understanding of power and management consulting.

Theoretical background

Inscription refers to a material textual translation of any setting, such as written texts, tables and charts, numbers, lists and so on, that is to be acted upon (Latour, 1987). The process of inscription building involves "various techniques of *making* an object or a concept to be known – writing, recording, drawing, tabulating," and "knowledge in this formulation is an outcome of the practical procedures of inscriptions, and of the technologies for inscribing the world" (Robson, 1992, p. 689). If inscriptions are mobile, immutable, easily reproducible, re-combinable, and are commonly perceived to build on many facts (Latour, 1986), then they enable, translate and regulate behaviour (Miller & Rose, 1990). This is because "to exercise power over events and processes distant from oneself it is necessary to turn them into traces that can be mobilized and accumulated" (Rose, 1991, p. 676).

متن کامل مقاله

دریافت فوری ←

ISIArticles

مرجع مقالات تخصصی ایران

- ✓ امکان دانلود نسخه تمام متن مقالات انگلیسی
- ✓ امکان دانلود نسخه ترجمه شده مقالات
- ✓ پذیرش سفارش ترجمه تخصصی
- ✓ امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
- ✓ امکان دانلود رایگان ۲ صفحه اول هر مقاله
- ✓ امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
- ✓ دانلود فوری مقاله پس از پرداخت آنلاین
- ✓ پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات