

The American balanced scorecard versus the French tableau de bord: the ideological dimension

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Abstract

Much attention is currently given to strategic measurement systems, the balanced scorecard being by far the most highly profiled among them. The *balanced scorecard* has not, however, received a particularly warm welcome in France, where the *tableau de bord* has been used for at least 50 years. This paper investigates the *ideological assumptions* of the two methods, the aim being to explain the differences between them and investigate the extent to which the ideological assumptions are coherent with the local ideologies of *American* and *French* society, respectively. The paper concludes that the main differences between the balanced scorecard and the *tableau de bord* may be explained in terms of ideological assumptions, which means that, to a large extent, these management tools are coherent with the local ideologies in the countries of origin. In addition, this analysis provides some insight into the more general question of the transferability of management methods and the appropriateness of globalising management theories.

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1. Introduction

1.1. Problem

The balanced scorecard has attracted a great deal of attention, especially in the United States (Ittner and Larcker, 1998), but also in many other countries (Malmi, 2001; Ax and Bjørnenak, 2000). In France, however, enthusiasm has been limited. Thus, a recent comparative European survey (Gehrke and Horváth,

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2002) shows that firms in Germany, the United Kingdom and Italy are familiar with the balanced scorecard 98, 83 and 72% of the responding companies, respectively—but in France it was known to only 41% of the responding firms. In Germany, the United Kingdom and Italy, approximately 20% of the companies in each of the three countries aimed to implement the balanced scorecard, whereas in France this was true of only 3%, or one company. One of the explanations for the French reluctance to adopt the balanced scorecard may be that, for the past 50 years at least, French firms have used the *tableau de bord* (literally, the “dashboard”), which 100% of the French companies in the survey (Gehrke and Horváth, 2002) reported that they used. The *tableau de bord* is in many ways similar to the balanced scorecard, and some authors have even suggested that, being a precursor of the balanced scorecard, it may have inspired its development (Chiapello and Lebas, 1996).

The reaction to the balanced scorecard has not been very warm among academics either and the following excerpt, which concludes a comparative article, seems to be quite illustrative: “In France, we have developed the practice of the *tableau de bord* over more than 50 years compared to six in the States [spent on developing the balanced scorecard]. Instead of importing a new North-American tool [the balanced scorecard] without any changes, let us try to understand the reasons for and the conditions of its creation. And let us follow the words of the poet Valéry, ‘We shall only be enriched by our differences’ ” (Mendoza and Zrihen, 1999a).

This paper aims to understand some of the French reluctance to the balanced scorecard. Admittedly, one of the reasons for French companies’ not knowing about the balanced scorecard may be explained by translation problems. Thus, the title of Kaplan and Norton’s (1996) book *The balanced scorecard* has been translated into *Tableau de bord prospectif*, which may create confusion between the two approaches. Another reason for the French reluctance is that the traditional *tableau de bord*, is a presumably fairly well functioning system with some similarities with the scorecard. However, this reluctant attitude to American management practices is not untypical in France. The implementation in France of Activity Based Costing (ABC) (Lebas and Mévellec, 1999) and management by objectives (Franck, 1973) also seems to have been problematic. Sometimes, the scepticism towards American management approaches is vigorously voiced: “The French tradition has never accepted the ‘myth’ developed by large North American businesses such as, first, Dupont and, then, ITT, that financial numbers can serve as a surrogate for process information and that businesses can be run on the basis of such numbers” (Chiapello and Lebas, 1996).

This suggests that the explanation for the resistance is not to be found in technical issues alone. Indeed, French authors point out that the balanced scorecard does not fit the French way of managing firms. Their claim is, *inter alia*, that the “mechanical” top-down deployment of the balanced scorecard disregards the “incremental and collective construction” of strategy in France, which is consistent with the existence of local “margins of freedom” in that country (Mendoza and Zrihen, 1999a,b). Besides, France, unlike the United States, has no long tradition of performance-based remuneration. Thus, Malo (1995) associates the differences between the two performance measurement systems with radically different ways of cooperating in the two cultures.

Looking at the influence the other way around, the American reaction to the *tableau de bord* has been almost absent. There is no translation into English of the original *tableau de bord* and the American interest in the *tableau de bord* or in any comparison with the balanced scorecard appears to be limited to a few exceptions (Gray and Pesqueux, 1993; Epstein and Manzoni, 1997).

We suggest that the balanced scorecard and the *tableau de bord*, which originated in the United States and France, respectively, bear the marks of the respective ideologies of these two countries. As will be

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