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A story about BSC ... and friendship

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Hanne and I met by chance, well, by one of the opportunities of academic life, at a workshop in Denmark. I remember very well that it was Hanne, curious and open, perhaps seduced by the critical and non-conformist side of the paper I was presenting, who came to meet me and started a discussion.

This was the beginning of a fruitful academic cooperation and a great friendship. This relationship allowed us not only to explore the theoretical aspects of cultural & ideological differences, but also to experience them concretely by working together and discovering another country from inside.

For several years, Hanne came as a visiting professor to HEC, to teach a course of international management control. For my part, I travelled several times to Aarhus, where I taught a course of management control in service activities.

For both Hanne and me, these trips abroad were an opportunity to observe another culture 'in action'. We both came to the conclusion that, although Denmark and France are relatively close geographically, the behavior of their inhabitants is very different. I discovered this myself during my visits to Aarhus and I really understood how Hanne felt when, one day she was in Paris, she said to me: "I mustn't stay here too long ... I won't be able to readjust to Denmark!"

During these visits, we also had the opportunity to discuss the pedagogical approaches we were using, the concepts structuring our courses, our visions of academic life and the trends we were observing. It was during one of these pedagogical trips that we started to discuss in detail the differences between dashboards and balanced scorecards and that we raised the hypothesis of an ideological dimension explaining these differences.

The idea was born, and it took us several years to bring it to maturity and publication. In this adventure, where we were joined by Annick Bourguignon, Hanne made a decisive contribution. Indeed, her interest and knowledge in philosophy and sociology were indispensable for the writing of such an article. Her experience of publishing in scientific journals, her tenacity and her rigor were also major assets.

Always available, positive, encouraging, respectful of the ideas of her co-authors, straightforward in her convictions, Hanne became over the years a faithful friend whom I enjoyed meeting regularly at conferences in our discipline.

Since this special issue gives me the opportunity to do so, I would like to express my admiration and gratitude to Hanne: her support, help and confidence has enabled me to formalize and publish ideas which, without her, would have remained at the stage of intuitions.