



# JOURNAL OF PRAGMATIC CONSTRUCTIVISM

## Balance revisited: towards deeply functioning practices for actors and organisations

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### Synopsis

This essay revisits the concept of balance and seeks to understand balance as a meta-level principle of any management control and performance measurement system. The essay builds a conceptual background for the concept of balance and unveils several perspectives to be taken to achieve balance, i.e., the different perspectives and viewpoints that should be somehow set into purposeful proportions regarding each other. The relevance of revisiting the concept of balance lies in the possibility to form practices that are deeply and sustainably functioning and constructive for different actors, organisations or other entities. This thought is addressed by using a lighthouse metaphor, in this essay.

### 1 Background

Management and control of organisational performance has received substantial attention in management literature as it has been conceptually discussed and empirically studied already for decades. This concerns both broad control frameworks including Simons' (1994) Levers of Control or Malmi and Brown's (2008) typology on different controls and more specific – or maybe tool-like – approaches such as the Balanced Scorecard (BSC) as one of the most well-known examples (Kaplan & Norton, 1996; Nørreklit, 2003). Fairly sound consensus has been developed around the general idea that performance measurement – in one way or another – is something useful and even needed in explicating phenomena to which a leadership of an organisation can direct attention and actions. Parallel to this consensus, there is a lot of empirical research available on various contextual conditions that seem to favour (or discourage) specific kinds of measurement and control approaches (e.g., Chapman, 1997; Chenhall, 2003; Pizzini, 2006). The understandability and usability of such approaches for informing action have also interested various researchers (e.g., Jordan & Messner, 2011; Wouters & Roijmans, 2011; Englund et al., 2013; Englund & Gerdin, 2015).

One of the sometimes quite silent premises in connection to performance measurement research is the actual concept of performance in organisational context. Whereas in some cases it might be quite straightforwardly translated into quantitative and financial dimensions such as “turnover” or “return on investment”, in some other cases it is admitted that the nature of performance is more elusive or multifaceted (Korhonen et al., Forthcoming). In that vein, it is understood that there are factors that contribute to financial performance with a delay or through various mediating mechanisms. These kinds of possible factors (maybe customer loyalty or employee satisfaction as examples) can thus be seen also meriting attention in the context of performance measurement. While they are not typically seen as fundamental objectives, they are considered as indirect contributors to fundamental objectives through some kinds of functions (known or unknown).

This essay makes an argument that indeed we should pay careful attention to the notion of organisational performance, and balance therein, before making conclusions on the appropriate controls. It is not only that performance is a highly complex construct in a sense how actors define performance and balance it across various

indirect and direct dimensions or how actors try to capture performance through various measurement concepts. In a quest of seeking balance between different aspect of performance, it might be that it is too easily accepted that performance should or could be captured in explicit metrics in the first place. We claim that there are other deeper meanings of balance in performance measurement – one that seeks to go beyond components or variables of a “success function” and address organisations as something humane, unpredictable and inherently uncertain.

Indeed, individuals (employees) in organisations are comprehensive entities themselves, not just product developers, sales directors or process developers. While they may often play according to the assigned roles and objectives, equally often they may do something else. As phrased by Nørreklit (2003), building on Kaplan and Norton’s (1996) organisational analogy on flying a jet plane:

*“employees do not necessarily react when managers push the control stick and, if they react, this may be dysfunctionally”.*

The same naturally goes e.g., with supplier and customer organisations – and thus supply chains or ecosystems of companies. Companies or other organisations are not machines and employees are not components of a machine but living and thinking organisms. There are also contextual conditions that are very difficult to even identify and far more to quantify (at least in advance), which all makes it quite possible that performance of an organisation is a function that is always in flux. If this should be the case, one should be very cautious in assuming causalities between different metrics representing direct or indirect facets of organisational performance (Nørreklit et al., 2019).

Given these possibilities, it might be reasonable to admit that leading an organisation may call for constant (re)identifying of more or less tacit aspects that are not easily manifested in performance measurement and control frameworks. If this is the case, we might ask how to think about performance measurement as a management tool and how to build balance into approaches in measuring performance.

## 2 Different perspectives on balance

Next, we build upon different viewpoints to the word “balance”, to underline its ambiguity for the social scientist. In common language, we talk about the word “balance” with many meanings. We have at least the physical, chemical, physiological, psychological, social and managerial balance – and naturally the financial balance as well. While this list is not exhaustive, it intends to inspire thought while starting from those that have most the traits of exact science and continuing towards those that are less of exact nature, more arbitrary and socially constructed. While research on balance, let’s say of performance measurement, takes the word “balance” as a face value – something that is expected to lead to desired consequences if in place – in this paper we wish to problematise the word and dissect it into its different meaning. Indeed, we can explore the language game of “balance”, in order to inspire the more specific thought on balance in performance measurement as well.

From the physical perspective, balance is statics and mechanics – and it works according to Newtonian physics. Either a body is stagnant or moving and its balance is observed with regard to some dimension, e.g., the X, Y and Z dimensions in a set of coordinates. There can be forces that retain or disturb the balance. In this case balance is a state of the body (i.e., the object that is being observed). One can explore for instance how much friction there needs to be, to curb a certain amount of force directed at a body from a certain direction. In this sense, balance is a concept that one can approach from the mathematical point of view and can be written in the form of an equation. And this equation can be solved, balance can also be harnessed, utilized for reaching human objectives. Let’s say, an airplane that balances on the top of a bed of air and can thus travel above the ground. This viewpoint to balance is that of a physicist or an engineer, for example. The viewpoint is hardly straightforward useful for a researcher or performance measurement – however, it inspires us by questioning the applicability of a mathematical model of the balancing act.

In the chemical world, the laws of nature are again in focus, calculable and utilizable for the human. Process industries, chemical plants, or experiments in the chemistry class include matter that formulates different compounds and seeks balance. Balance seeks energy minimum and can be, again, harnessed for utility. This viewpoint is that of a chemist, for example – or, if organic lifeforms are included, that of a biologist, for instance. Even though something organic is now possibly “balanced”, the approach still is mathematical and feels distant from the daily life of organisations.

From the physiological point of view, things already start to become slightly trickier (Pollock et al., 2000). Whether a person can stay in balance is already up to both physiological measurements (e.g., of posture) but also about the person’s experience, skills and state of mind (e.g., being tired). They might feel that they can stand in balance, even though the physiological measurement shows otherwise. Balance is not a purely mathematical construct anymore, but rather it has a social dimension as well, based on actors’ own perception and experience. Even more difficult, from the psychological point of view, is when a person seems to be in good balance but struggles with the work-life balance or other issues that can be measured but again in a less exact manner. Social balance is another question: what is balance in the society, and should it be desired? Can balance be something that we can ever actually reach as the world around is changing constantly? What is balance, in the social context? Moreover, quite often we talk about balance with a

positive connotation. To seek a balance is to not overshadow a viewpoint by another – can such removal of overshadowing be counterproductive in certain situations? Can there be too much balance from the social viewpoint? Or, to lose balance can be interpreted as to lose a desired state in which a person or an entity is in balance – here the word balance can be used figuratively or literally. Altogether, in the social context, the meaning of the word “balance” easily becomes elusive.

More specifically, as especially interesting from the viewpoint of performance measurement: what is balance in the managerial and financial context? From this viewpoint as well, to be in balance means that certain viewpoints offer counterforces for each other. For instance, to be aware only of financial issues is necessarily not enough for long-term successfulness, and hence, one could (and probably also should) look at other things as well, simultaneously or sequentially: e.g., well-being, learning and customer satisfaction aspects. Without investments into innovativeness, there is a risk that the organisation cannot renew itself when needed. Without investments into wellbeing, the people working will not stay or cannot keep working which are detrimental both at the individual and organisational level. Without the viewpoint of customer satisfaction, soon there will be no customers to serve and work for anyone. In contrast, if any of these viewpoints overshadows the others, the organisation is at risk of not functioning in a pragmatically true manner in the long run. In the performance management systems, using the Balanced Scorecard (Kaplan & Norton, 2005) or other approaches, different performance indicators are chosen in order to get an extensive, yet meaningful and relevant view on the performance of a given organisation.

However, from the managerial and financial point of view, balance is as much a social construct as from the social perspective, and yet many organisations tend to overlook this matter. In the academia either, performance measurement that approaches overall outcomes rather than suboptimizing different organisations’ performance has gained little attention (Jääskeläinen & Laihonon, 2014). For these reasons, analysing the concept of balance requires a pragmatic viewpoint at the actor level. We go into this next.

### **3 Balance in performance management and functioning practices**

As there are several relevant viewpoints to the word “balance” more widely and more specifically concerning performance management, one needs to be selective regarding the indicators of performance and find a balance between different meaningful perspectives. At least implicitly, there is an idea of the causes and effects between actions and outcomes (in light of the chosen indicators), and the interdependencies between different perspectives (selected in the form of the indicators). However, it is far more difficult a task to understand and thus manage the actual balance between different aspects of performance management at the general, organisational level, and also at the level of individual units and actors. Furthermore, to commit oneself to meeting the objectives and taking the actions set desirable by the indicators, one would need to understand the meaning of those objectives, the balance between the different perspectives related to those objectives and eventually to find the needed actions meaningful for one’s own perspective. Therefore, revisiting the concept of balance in performance management and functioning practices is such an important issue.

Creating and managing business performance is a complex issue that involves several objective and subjective perspectives. Regarding performance measures, one may have the idea that certain actions lead into certain outcomes, and furthermore, performance in terms of leadership and operations eventually lead into better financial performance. However, such assumptions on the clear causes and effects of different aspects of performance are not necessarily valid (Nørreklit, 2000). Instead, the picture on performance needs to be built by combining different aspects of a given context together and continuously evaluating if they form a factual, truthful picture.

Subjectivity in performance creation and management means that people choose intentionally and unintentionally certain aspects of the reality and act accordingly. With the help of performance measurement, emphasis could be placed on certain aspects, and those can thus be taken into consideration more in depth, probably or more often. At best a performance management system can direct the choice of the people involved guiding their actions and perhaps also fostering learning on the outcomes of past actions. However, even if some desired actions were taken by the people involved, exactly according to the recommendations, those actions do not necessarily lead into certain desired outcomes. This may be due to the uncertainties related to those outcomes, different levels of performance while taking those actions – or possibly also the problems in understanding cause and effect (the taken actions do not yield the desired outcome, as they are not actually causing the effect that was expected). Therefore, it is very important to allow space for subjective judgement regarding the desired and taken actions, as well as space for learning from the past experiences of oneself and others. Here, a mathematical approach to balance would fall short very quickly.

At all organisational levels, from the top management level to middle management and operations, predicting future outcomes and thus performance involve uncertainty. However, one should not focus only on performance and indicators regarding those aspects that are clearer and have less uncertainties. Instead, perhaps one should indeed focus on those aspects that involve more uncertainties and at the same time convey relevant long-term, qualitative and/or conflicting perspectives. Such balancing act would allow focusing on effectiveness rather than efficiency, for instance.

In this vein, pragmatic constructivism (see e.g., Nørreklit et al., 2010) provides a starting point, where different actors' realities and reality construction provide a fundamental basis for understanding and developing practices. Actor's values drive the perception and choice of relevant facts in given situations, leads into the identification of possibilities and eventually, the practice is created in communication with other actors. Essentially, there are different kinds of actors in practice, with different roles taken by them or allowed to them (Laine et al., 2017). Pragmatic constructivism as such does not provide any objective balance between different perspectives and viewpoints of performance management – instead, it acknowledges the existence of different realities that need to be balanced in order to establish functioning practices. In light of pragmatic constructivism, certain selected indicators represent a rather narrow view on practices and the complex social context around these practices (Nørreklit et al., 2019). Depending on the choice and use of those indicators, performance management can either support or hinder the attainment of the objectives. Furthermore, the performance management practice can be more or less in line with different actors' perspectives, and the actions of those actors can have positive or negative effect on the functioning practice.

Altogether, while balancing the different perspectives with the help of different performance indicators is important, it is, as such, a too narrow perspective for developing functioning practices. Therefore, different actors' perspectives need to be acknowledged, both regarding their organisational roles and their personal values and valuations (Beer & Micheli, 2018). As a result, more integrative and reflective approaches have been suggested, such as pragmatic constructivism. In pragmatic constructivism, it is not about optimising the performance in light of performance indicators, but performance is rather a result of the co-authorship of different actors (Trenca & Nørreklit, 2017). In other words, this co-authorship could continuously make sure that there is a constructive balance between different actors' realities, and that the selected performance indicators are understood and used sufficiently in line with those realities.

## **4 Lessons learned**

In this paper, we have discussed the word “balance” from different perspectives. It is obvious that balance is a complex issue, especially in the context of performance management in modern organisations. However, if acknowledged and critically examined, such complexity could be a source of something new and functioning. In this section, we contemplate our thoughts on balance regarding performance measurement and management and begin forming our lessons learned.

First, and essentially, a balance between the organisational reality and the realities of all the people involved in it could be a source of functioning practice. However, the realities of different people are hardly ever in line with the set of performance indicators chosen in a given organisation (Nørreklit et al., 2019), which is a constant source of perplexing demands for an individual actor. Vice versa, the situation is also a source for perplexing demands for performance management. The performance indicators just cannot cover all influential aspects of the individual's reality construction, nor that of the organisation – and even if they did, they would become too complex for the organisation to utilise anymore. For these reasons, we must constantly rely on somehow imperfect indicators of performance (Jordan & Messner, 2011). However, once we understand the ambiguity of performance indicators as reflections of individuals' or organisations' realities, such performance indicators do not become the reality, but mere reflections of it.

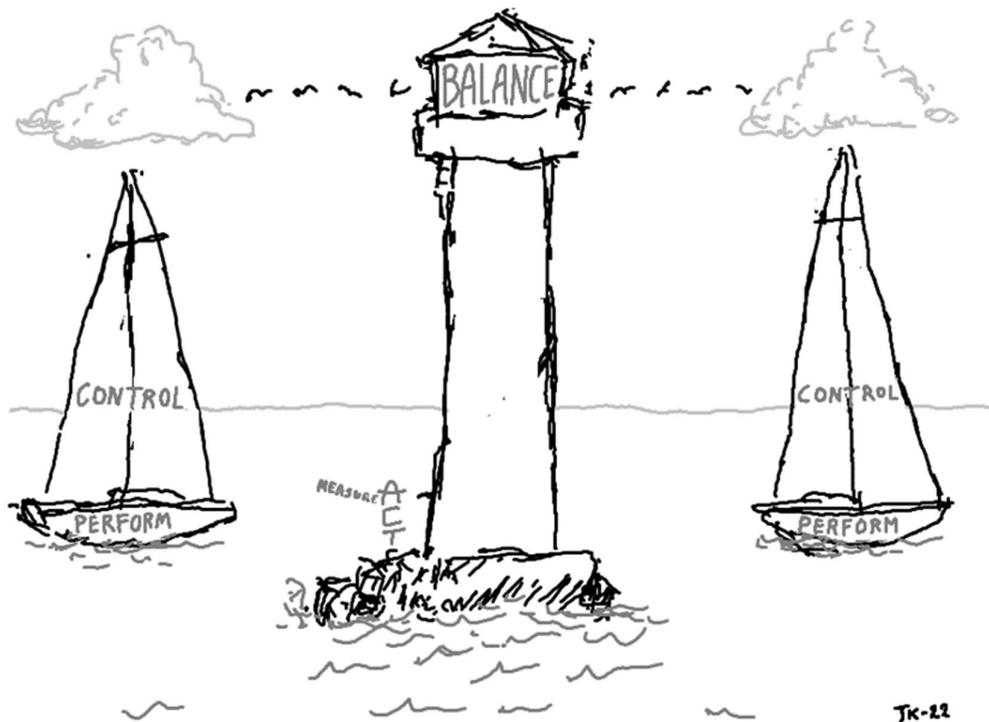
Indeed, and second, it is possible that the surrogates of objectives we tend to use in performance measurement literature – and also practice literature – actually fail to describe what the world is really like especially in terms of causes and effects. Even if we know what we are trying to achieve, it is quite difficult *ex ante* to know what and when to do something concrete – which should probably be one of the key focuses of leadership. For a company, for example, it is important to reach out customers and create sales and be profitable to be able to exist in the long run – while at the same time with adequate considerations of social and ecological sustainability. Given the existing legislation and other kinds of boundary conditions of our social systems this is hardly debatable, and in that sense, it might be useful to explicate these dimensions into the measures or metrics that are used in the process of leadership.

At the same time, these kinds of measures tell very little on the concrete actions that we individually or collectively need in order to create these kinds of “results”. As a manager or leader, it makes very little sense to say “sell more” or “save from something”. Many of the important questions are such that are quite impossible to capture in a “system”: How should we reach out customers? Who actually are the most potential customers? What is the offering that we need? In what way should we communicate etc.? Our performance measurement systems tend to tell very little on these kinds of issues. Also, they focus very little on the other kinds of (implicit and indirect) objectives that might be important for the company and its role in the society in the long run: responsibility, trustworthiness etc. How do we contribute to saving the world? Can performance measurement and management practices create a sense of worth for the individual that is working towards reaching an organisation's goals (Beer et al., *In press*)? Being measured itself influences the individual's experience of working and serving the society (Beer & Micheli, 2018). Such experience might be rather negative if there is a clear contradiction between the individual's experience of performing and the measured performance in terms of certain selected, non-comprehensive performance criteria.

Yet, to disregard performance measurement altogether would be risky also. In practice, the performance measurement has implicitly focused on the identification of different performance indicators that would operationalize the desired performance outcomes into metrics. Then, the actual performance is compared with those metrics and deviations are being analysed for development. This seems to be a systematic and valid approach in settings, where operations and their outcomes are well-explicable, rather static and therefore the reasons for deviations could be identified and thus managed. However, in most contexts, the reality is far more dynamic, and there is a continuous need for updating the performance indicators and the different purposes and ways of using them (Mundy, 2010; Korhonen et al., 2013).

Based on this paper, the updating of a performance measurement system does not seem sufficient for addressing the challenges in organisational realities and finding functioning performance management practices. We suggest turning the idea upside down: Is it so that we actually want better practice (reality) instead of better performance (metrics)? If this is the case, performance management would be primarily co-authorship among actors (Trenca & Nørreklit, 2017) and it would require learning among and between these actors in a continuously reflective way (Liboriussen et al., 2021). This learning could enable actors act in a self-determining manner and, essentially, together achieve the desired performance of an organisation. Such performance may or may not be visible in an earlier set performance indicators. Thereby, performance measurement can be given a role as a platform for dialogue rather than a bureaucratic control instrument. According to this thought, also the term balance becomes “a lighthouse concept” rather than an ideal characteristic of the system: one cannot (and maybe even should not attempt to) really reach full balance, since the world is constantly changing; however, knowing where the “lighthouse” exists might be crucial for the long-term existence of the organisation. Like in sailing, heading for the lighthouse might result in heading towards the rocks – but nevertheless knowing where the lighthouse is, is very important. We illustrate this thought and the symbolism embedded in the lighthouse metaphor in Figure 1.

**Figure 1. Our metaphor: balance as a lighthouse concept.**



Third, the functioning practice of an organisation is formed through the individuals who are involved in different roles. Conceptually, of course, we can talk about organisational goals and practices, but when we look close enough, the individuals who actually do things shape or tailor those goals and practices and make them more explicit. It might be

quite seldom when the organisational goals (explicated ones) are in perfect balance with the actual behaviours of individuals. Whether this is problematic or not probably depends on the context and the amount of such imbalance. Nevertheless, when developing control systems, this could be something to consider.

In all, if we think that the world of humans (and thus the world) is something that can be traced back to “atomic” components or processes which in different compositions form a “performance function”, we might be heading towards troubled waters. All the organisations and societies are entities that are composed of human individuals. A “performance function” of social action would, we believe, be able to capture too little from the ways individuals at the end of day actually behave. Could it be that we miss a great deal of important things if we focus too much on the performance function? As a leader, it might be beneficial to ask, how can we go around – or at least supplement – proxies (measures or metrics) and be focused on the real things – humans with their intrinsic motivations and aspirations? This area of research is rising (see e.g., Beer & Micheli, 2018; Beer et al., In press) in notable academic outlets, and the pragmatic constructivist community could also have a lot to offer here.

Fourth, yet another perspective to the word “balance” is to what extent it might be beneficial to consider it as a desired characteristic of a performance measurement system at the first place. Is it always a desired goal as such? What happens if there is no balance? Would such situations always lead to negative consequences in the long run? One might argue that to be able to be agile and responsive to rapidly changing environment, at least perfect balance is not always something to be pursued. On the contrary, it might be wise to overweight some aspects at the cost of others to be able to transform into the state or form that is needed in the longer term. For example, ecologic sustainability or climate-consciousness might be issues like these: if we balance the firm objectives in the short term, they do not necessarily get the weight they ought to receive if we look further into the horizon. In this sense, “balance” as an intrinsic value may even become a hindering force for the critical transformations we actually need. Indeed, balance is not an intrinsic value, it is an instrumental one.

## **5 Concluding remarks**

This essay has underlined the need to understand balance in performance measurement and management from the actor’s perspective. This essay has revisited the concept of balance as a meta-level principle of any management control and performance measurement system. We have found out that balance can be addressed from multiple perspectives, including those of the actors and the organisations, as well as wider societal and lifetime perspectives. Indeed, it is a different approach to find a balance between different objectives set for an organisation than seeking to understand the possibility for balancing societal, organisational and personal level values and valuation in practice.

Based on the essay, there are a few dichotomies that deserve further elaborations from the viewpoint of “balance”. First, regarding the emphasis of performance measurement at the actor-level it is noteworthy to understand the differences between different underlying values of different management approaches. Especially, one may seek the balance between the social value and other value elements or the balance between individual well-being and efficiency (Beer & Micheli, 2018). Second, it would be important to understand the balance between the aspects that could be managed and controlled and those that could be merely understood. In fact, balance in the traditional performance management literature is typically understood as placing suitable emphasis on different measurable aspects in relation to each other. However, it would be important to understand that there are several aspects that need to be understood but cannot too much be acted upon; this is also a part of managerial work (Hall, 2010). On the one hand, it is essential to understand and acknowledge the subjectivity in the different actors’ perspectives, which, on the other hand, makes it rather difficult or nearly impossible to actively manage or control such subjective interpretations.

Altogether, there are several aspects of balance that this essay has brought up, but not all of them were yet thoroughly examined. Further examination of these aspects could inspire the inquiry of balance in different contexts and regarding different aspects. These aspects include the balance between global and local, formal and informal, centralised and decentralised, individual and collective and measurable and non-measurable phenomena. Understanding balance requires choosing the most relevant viewpoints in each situation, without omitting necessary elements. However, the balance between these necessary elements is a difficult task in itself.

Finally, in all, the value of revisiting the concept of balance lies in the possibility to form functioning practices that are deeply and sustainably functioning and constructive from the perspectives of different actors and organisations. At the same time, we can admit that individual actors cannot perhaps ever correctly observe or absolutely measure the balance of their actions and measurement systems. That is, seeking to understand and obtain balance represent an unachievable ideal. Indeed, when navigating with a compass, it is important to know where “the North” is, but North in essence is perhaps never achieved or even pursued as a “destination”. At the same time, many of the actions in practice are taken in relation to such understanding of North as a concept, ideal and one direction among other possible ones which can be positioned against the needle of the compass. In other words, “balance” as discussed in this essay provides a basis for bringing up, reflecting upon and to some extent assessing the practice and performance from multiple

relevant perspectives. To become more thoroughly understood and operationalized in practice, many of these perspectives require future academic inquiry in several different settings and contexts.

## Acknowledgements

We notice that with our thoughts, we are standing on the shoulders of giants. In particular, we would like to express our deepest gratitude to Hanne Nørreklit for her invaluable work and for paving the way for researchers in the area of functioning practices of performance measurement and management. We would also like to thank Morten Jakobsen for letting us take part in this highly meaningful Festschrift issue of the *Journal of Pragmatic Constructivism*.

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