WAVES OF FASHION

THE CONSUMING PRODUCTION OF MANAGEMENT CONTROL

Andreas Backlund Björke

2011
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Akademisk avhandling

som för avläggande av ekonomie doktorsexamen i industriell ekonomi och organisation
vid Akademin för hållbar samhälls- och teknikutveckling kommer att offentligen
försvaras fredagen den 23 september 2011, 13.00 i Milos, Mälardalens högskola, Västerås.

Fakultetsopponent: Professor Stefan Tengblad, Högskolan i Skövde, Teknik och Samhälle
Abstract

The responsiveness of organizational leaders regarding suggestions related to various managerial techniques has led to the coinage of the ‘management fashion’ idiom. It has been convincingly argued that phenomena like management control systems are prone to trends, and that such trends permeate into the daily life of managers through the use of persuasive rhetoric.

This thesis is a theory-generating study of change in management control systems. More precisely, its purpose is to seek an understanding of how fashions within the field of management control emerge through processes of interaction and co-production. By asking the question “how do the forces involved in the shaping of a market for management control systems interact and combine in order to create management fashions?” the thesis seeks to generate a comprehensive conjecture on the management fashion setting process.

The thesis is based on an empirical case study completed with extensive literature readings. In order to generate theory, a methodology based on abductive reasoning has been produced. Theoretically, the thesis borrows from micro sociological theory on imitation and co-production but extends also into such fields as psychology, aesthetics, rhetoric and economics; aside from the obvious management control and management accounting themes.

The thesis concludes by producing a comprehensive model of the management fashion setting process. The contribution of the thesis can be understood as either providing an alternative to or completing the dominant interpretation of the phenomena. The main difference between the arrived at suggestion and the prevailing interpretation is the role of the actors which is changed from norm following consumers of fashion to creative producers of fashion. This change represents a change in scientific traditions and necessitates the adoption of additional frames of reference when studying management fashion phenomena.
Waves of fashion – the consuming production of management control

By: Andreas B Björke
Mälardalen University
Abstract

The responsiveness of organizational leaders regarding suggestions related to various managerial techniques has led to the coinage of the ‘management fashion’ idiom. It has been convincingly argued that phenomena like management control systems are prone to trends, and that such trends permeate into the daily life of managers through the use of persuasive rhetoric.

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Preface

More than 3,000 years ago, the legendary King Odysseus set sail homeward following the Trojan War. On his journey he came to experience many perilous adventures and made discoveries that influenced both his understanding of himself and that of his surroundings. In 2004, I too was thrown into an odyssey-like journey, although into the realm of management control. While less perilous in a physical sense, the experience included both the reinvention of the self and the discovery of a deeper understanding of ‘the social’.

While Odysseus’ journey was brought about by the vengeful motives of King Menelaus, my own odyssey was financed for seemingly more altruistic reasons by institutions not seeking destruction but reconstruction. I thank the Swedish Agency for Innovation Systems (VINNOVA), the Swedish Society for Occupational Health (FSF), the Confederation of Swedish Enterprise (SN), and the National Institute for Working Life (ALI), SALTSA, AFA, Prevent, IPF, Ribston AB and Uppsalahälsan AB for contributing. Also many thanks must come to Mälardalen University for taking me on.

During the Trojan War, Odysseus was a trusted advisor to King Agamemnon. For Agamemnon, advice was fundamental for winning the war. In a similar manner, advice and tutoring is necessary for completing a thesis. Thanks to the support and the wittiness of Professor Ulf Johanson and PhDs Roland Almqvist and Matti Skoog, as well as project leaders Kiell Tofters and Stefan Cederqvist, the meditation of priest and poet Donne (Donne, 1624) that “No man is an island” was found true.

But an island is still an island. While surrounded by his crew Odysseus was probably a very lonely person during his ten-year long struggle. And while I was surrounded by wonderful and inspiring colleagues, too many to be given names beyond our own MINT research team – Maria Mårtensson, Arne Sjöblom, Mona Andersson, Johan Henningsson, Bo Hansson, Klas Barklöf and Stefan Lundström – I share my experience with the protagonist in Patricia Duncker’s novel *Hallucinating Foucault* (1998). This character describes
the thesis writing process as a time of utter obsession and solitude during which one lives inside one’s own head but hardly anywhere else. Like him I probably spent equal and sometimes more time with the sociologist Tarde than with my family, sometimes to the point of dreaming about him.

Being on an odyssey involves the experience of many hardships and challenges. For Odysseus these involved Cyclops, Laestrygonians, nymphs, monsters and sirens. While not having such perilous challenges my own experiences involves the coordination of regional and international research commitments, the organization of conferences and the communication of science and popular science to sometimes skeptical audiences. I am grateful for the support of Charlotta Krafft in particular, as well as enablers like Kenneth Abrahamsson, Solvig Ekbладh, Bengt Arnetz and Ingela Målqvist, and co-producers such as the members of the SALTSA research project and the participating organizations in the WHMC-project; the latter of whom contributed to forming the basis for this thesis.

Writing a thesis has rightly been described as a sometimes monotonous, confusing, depressing and endless toil; a tunnel into disillusion (Duncker, 1996). During such seemingly endless ventures inspiration is central to success. During the years I have had the benefit of making some extraordinary acquaintances with the likes of Professors Bruno Latour, Hanne Nørreklit, Robin Roslender, Guy Ahonen and Jan-Erik Gröjer. Such meetings as these were surely of little or no immediate importance for those I met. But they were beneficial for me in that it added weight to my thoughts, thereby inspiring me to push forward. And just as the peasant who was reconnected with old tutors when contemplating the movement of the earth and the sun (Tarde, 1899b)¹ I too drew upon the will to explore and learn which were taught to me by such masters of knowing like PhD Elsa Hörling, Sven-Olov Gradin and Sune Ehn. They are proofs of how important the role of the teacher is during the formative years of youth. And just as Odysseus may have drawn inspiration from battling his foes, I too was inspired by the not so foe-like opponents of PhD Carina Tilling, PhD Mikael Holmgren and Associate Professor Jonas Stier.

But given all those who in one way or another have contributed to the progress and the formulation of the thesis there are two persons to whom I

¹ See also chapter 9.4
feel more indebted and whom have imparted more inspiration than any other. This thesis I dedicate to my beloved wife and our adorable daughter. They truly were for me what Penelope was for Odysseus. I admire their support and patience; without that, nothing.

**About the thesis**

Aside from the abstract there are one or two things that might be good to remember while reading. First off, I have striven to remain faithful to my own ideas about the wording of scientific prose. This ambition has, on occasion, come into conflict with the accepted norms. I do not believe that this ambition differentiates me from most other PhD candidates; however it is a known source of discussion and disagreement (Asplund, 2002). Secondly, this idea of mine about how to formulate my reasoning is inspired by classics in the subject of sociology; the early explorers of the social subject often employed the sweeping formulations, which at times can obscure the intended meaning of their aspirations but which too are so beautiful and aesthetically appealing that their books would not only appeal to scientists but also the more curious reader. Phrases like “iron cage” (Weber, 1930), imitative rays (Tarde, 1899b), and “invisible hand” (Smith, 1790) have, at many times, come to overshadow the actual ideas argued for but they are still attractive metaphors to use. In the end, science is, as McCloskey (McCloskey, 1998) has it, literature. And literature is poetry.

To Sara and Olivia with love!
List of Papers

This thesis is based on the following papers, which are referred to in the text in accordance with the adopted guidelines for reference management.


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Abbreviations

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<tr>
<td>ANT</td>
<td>Actor-Network Theory</td>
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<tr>
<td>B.O.H.I.C.A.</td>
<td>Bend over, Here it comes again</td>
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<td>BSC</td>
<td>Balanced Scorecard</td>
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<td>CSR</td>
<td>Corporate Social Responsibility</td>
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<td>EQ</td>
<td>Emotional Quotient</td>
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<td>HRA</td>
<td>Human Resource Accounting</td>
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<td>HS</td>
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<td>IC</td>
<td>Intellectual Capital</td>
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<td>IIP</td>
<td>Investors in People</td>
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<td>MBM</td>
<td>Market Based Management</td>
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<td>MBO</td>
<td>Management by Objectives</td>
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<td>MC</td>
<td>Management Control</td>
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<td>MCS</td>
<td>Management Control System</td>
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<td>OPP</td>
<td>Obligatory Passage Point</td>
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<td>QWL</td>
<td>Quality of Working Life</td>
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<td>R&amp;D</td>
<td>Research and Development</td>
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<td>SME</td>
<td>Small and Medium sized Enterprises</td>
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<td>SoC</td>
<td>Sense of Coherence</td>
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<td>TQM</td>
<td>Total Quality Management</td>
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<td>WH</td>
<td>Work Health</td>
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<td>WHMC</td>
<td>Work Health and Management Control</td>
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Research in management control has found that over time organizations, private or public, large or small, will seek to change, adapt, expand or otherwise reform their current practices according to ideas sprung up through the promulgation of new suggestions (Collins, 1996, Burns and Scapens, 2000, Kasurinen, 2002, Malina and Selto, 2004, Modell, 2004, Cunha, 2005, Egan and Fjermestad, 2005, Andersson, 2006). Or at least they will try to. This seems to be as true for practices related to management control as with other similar practices, such as general management, management accounting, strategic management etcetera. Of these processes of change, many are doomed to fail (Miller and Cangemi, 1993, McCunn, 1998, Schneiderman, 1999, Neely and Bourne, 2000, Levant and de La Villarmois, 2004). Others will seem more fortunate, although only on the surface (Sköldberg, 1994, Almqvist, 2004).

When the process of change begins, no matter its future outcome, it is likely not to be an isolated occurrence within one organization but a shared expe-
rience between many, but not all, organizations (Abrahamson, 1991, 1996c, Rövik, 1996, Kieser, 1997, Abrahamson and Fairchild, 1999, Spell, 1999, Caldas and Wood Jr, 2000, Carson et al., 2000, Rüling, 2000, ten Bos, 2000, Benders and van Veen, 2001, Jackson, 2001, Newell et al., 2001a, Fincham and Roslender, 2004, Rogberg, 2006). Some of them will be faster than others, but a significant portion of the slower ones will come to follow in the wake (Jones and Dugdale, 2002). This has led some researchers to conclude that the artifacts involved, such as management control systems and management techniques, are prone to trends (Abrahamson, 1996a).

Change may begin as soon as people meet. The change might be substantial and far-reaching or it may be infinitesimally small. But often something happens. And no matter when the decision to start changing is set, there are driving forces that give or create incentives. The challenge for scientists is to understand these forces, map their relationships and explain their complexities. By so doing, they can better understand overall changes in organizations and learn from them, be they small or large.

A journey into the inner realms of management control theory began when trying to understand change, or the lack thereof, following a research project on work health and management control. At times it resembled the journey of one Dante Alighieri, sweeping from the purgatory of obscure areas of scientific theory to the paradise of management control proper. In the end, the different inputs have led to the creation of a substantially new take on the origin and distribution of management control systems.

This study originated in 2005, when a project on the need, use and composition of health statements in small and medium sized enterprises (SMEs) was initiated. At that time there were several competing definitions of a health statement (Sjöblom, 2010) but for the sake of the project the definition leaned toward a management control system (MCS) type of solution (VINNOVA, 2004). This means that a health statement can be assumed to have encompassed ‘formal as well as informal elements’ with the intent of functioning as ‘a method of (1) understanding, (2) communicating and (3) encouraging action in accordance with the value creation of the firm’ (Johanson and Skoog, 2001). The only problem at that time was that there was no

2 Or was it the other way around? And as Dante was, I too was guided by a number of different authorities during this journey.
prepared model that could be disseminated within the project. Consequently, a new model had to be invented and interest had to be created in this among the SMEs.

Although coinciding with an increase in the national sick-leave rates (Almqvist et al., 2007), which acted as sort of an external motivation, the project was also beset with a more sensational approach. For well over two decades, SMEs had demonstrated an avid interest in human resource costing and accounting (HRCA) schemes. This had been demonstrated by substantial numbers of SME managers at public and private HRCA-presentations throughout Sweden during the eighties and nineties.3

Over a period of three years, the project sought to assess whether or not there was any real interest in and use for health statements among the participating SMEs. The project ebbed out during the latter half of 2006 and was terminated in May 2007. A report was then compiled (VINNOVA, 2007) containing the lessons learnt, as well as a suggestion for a basic health statement model. This model could be developed, it was argued, for use in SMEs as a means of facilitating communication with occupational health services, among others.

Paradoxes were discovered through the observations made and interviews conducted during the three years the project lasted. A discrepancy was observed between stated ambitions, the labour put into the project and the accomplishments of the SME managers in relation to developing a functional management control system or an adapted organization. There was, so to speak, a simultaneous interest and disinterest in developing and implementing any kind of management control system. For while the managers participating in the project were actively seeking out new solutions that could assist them in solving local problems of internal or external character, they showed little interest in proceeding to action; action being the active decision to implement or otherwise adapt their organization according to a jointly agreed upon and developed solution that could solve their problems. Talk and interaction was seemingly more important than change.

3 The literature on other management control solutions, such as total quality management, CSR-reporting and balanced scorecard, report a similar level of interest (Ghobadian and Galleer, 1996, van der Wiele and Brown, 1998, McAdam, 2000, Andresen et al., 2001, Sarbutts, 2003, Castka et al., 2004, Jenkins, 2004, Tennant and Tanoren, 2005).
The experience of the project prompted a literature search, resulting in a hesitation\(^4\) that eventually came to overshadow and expand beyond the project itself. The search began with the question of the function and purpose of management control and how it could be interpolated\(^5\) through the adoption of various perspectives, a method used successfully in organization and consultancy literature (Johansson, 1997, Morgan, 1998). The ambition was to interpret management control change, or the absence of change (Granlund, 2001), from various viewpoints and, in doing so, to bridge existing gaps between established and conflicting approaches (Hopper and Powell, 1985, Laughlin, 1995, Baxter and Chua, 2003) in management control research. While this ambition has been gradually displaced, it is still preserved between the lines.

The question of the function and purpose of management control is closely related to questions about its origin. What are its historical and thematic roots and which ideas were built into the concept and the systems which emerged from it? Allegedly new ideas, such as balanced scorecard and intellectual capital, can be traced far back in history (Boje and Winsor, 1993, Rossler and Beruvides, 1994, Epstein and Manzoni, 1998, Bessire and Baker, 2005, Marr, 2005).\(^6\) A process of recycling has been discovered (Kimberly, 1981), which has led to the coining of the concept of B.O.H.I.C.A\(^7\) (Dunsing and Matejka, 1994, Davenport et al., 2003). This recycling of ideas has been claimed to be related to trends in management

\(^{4}\) Hesitation is further discussed in chapter 4.5 and 5.4

\(^{5}\) Interpolation is hereby understood as producing new knowledge (data) based on a known set of data.

\(^{6}\) The notion of Intellectual capital was first used by economist Nassau William Senior in 1836. In his central thesis on the political economy, Senior writes that “…a large portion of the capital essential to production consists of buildings, machinery, and other implements, the results of much time and labour, and of little service for any except their existing purposes. A still larger portion consists of knowledge and of intellectual and bodily dexterity, applicable only to the processes in which those qualities were originally acquired.” Other concepts to seem dated when their history is analysed. ‘Knowledge management’ appeared at least during the 1970s (Henry, 1975) whereas the notion of ‘intangible resources’ appeared in a U.S. court case during the 1940s (A.P., 1940).

\(^{7}\) Bend Over Here It Comes Again
thinking. Consequently, management techniques have come to be understood as elements of fashion (Abrahamson, 1996a).

The fashion perspective opened up for a discussion on the whole life-cycle ⁸ of management control systems, including their purpose, distribution and design. In management literature, this process has come to be known as the management fashion setting process; in the dominant definition of it, it is built upon four phases – creation, selection, processing, and dissemination (Abrahamson, 1996a).

The framework provided by a string of papers (Abrahamson, 1991, Abrahamson and Rosenkopf, 1993, Abrahamson and Fombrun, 1994, Abrahamson, 1996a, b, c, 1997, Abrahamson and Rosenkopf, 1997, Abrahamson and Fairchild, 1999) was intended to initiate a serious academic discussion on management fashions. This should be seen as one in a long line of attempts to make fashion in general a freestanding scientific subject (Rae, 1834, Foley, 1893, Simmel, 1957, Blumer, 1969). While Abrahamson’s papers did result in a number of additional publications and special issues on the subject, some key questions were yet to be raised, based on the problem of matching experiences from the field with mainstream management fashion theory. This led to the evolution of an alternative approach to the management fashion theory. The new approach grew from a similar assumption to the mainstream one: that there is a market for management techniques upon which at least two kinds of actors engage and interact. But instead of following the path of neo-institutional theory, the focus shifted toward one based on inter-mental co-operation (Asplund, 1987) and the co-production (Tarde, 1899b, 1903, Payot, 1921, Jasanoff, 2004) of new fashions by its users and designers. This perspective is underrepresented within the field of management control as well as within the adjacent field of management accounting. The disassociation it provides from the mainstream approach might be beneficial to future achievements in the subject area.

A purpose for this thesis can be extracted from this discussion. Stated plainly, the purpose of this thesis is to seek an understanding of how fashions within the field of management control emerge through processes of interaction and co-production. In order to do this, a methodology of theorization has been adopted as a variation on an abductive research approach. The

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⁸ I.e. from their creation to their rejection.
nature of this thesis is theoretical and its output is a theory founded in the micro-sociological research tradition. This theory provides a suggestion for how fashions appear, mainly in the field of management control.\(^9\) In this process the empirical data gathered throughout the aforementioned project on health statements for SMEs are used directly and indirectly\(^{10}\) through the provision of examples and as a contextual inspiration.

1.1. The relevant issues

Management control systems like the balanced scorecard are often presented as providing a one-size-fits-all solution (Johanson et al., 2006). This could be interpreted as a claim of optimal applicability, thereby also implying finality as no additional control systems are necessary, because ‘what gets measured gets managed’. One interpretation of the cockpit metaphor used by Kaplan and Norton (1996a) is that the balanced scorecard provides all the necessary measurements. Whether or not this is a rhetorical trick to increase distribution (Nörreklit, 2003) or whether it signals a true belief in the possibility of actually developing a definitive formula is debateable. However it is known that such ambitions were formulated in the early 20\(^{th}\) century by organizational theorists like Henri Fayol (Holmblad Brunsson, 2007).\(^{11}\) Together with the rehashing and regurgitation of old ideas (Kimberly, 1981) which seems to be one of many characteristics of fashions, one begins to

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9 Due to the closeness between fields like management control, management accounting and general management (Giglioni and Bedeian, 1974, Anthony and Govindarajan, 2003) the discussion and theorization sometimes takes a broader approach.

10 ‘Indirect use’ refers to situations wherein decisions concerning the direction of the discussion are influenced by empirically gained experiences, although in a non-explicit way. Such situations will not display empirical data in the form of cited examples. Instead, these subjective experiences have influenced the process of thought and theorization by calling attention to certain questions or problems, as well as to means of interpretation. This discussion is provided in further detail in chapter 2.1.2.

11 It is somewhat of a risk to call upon the ideas of Fayol, or any other management theorist, this early on in a thesis on management control as it may lead to unwanted discussions on the definitions and boundaries of management and management control. In chapter three, the relationship between management and management control is discussed in further detail, for now it suffices to say that also Abrahamson put these two concepts, together with others, into the same basket when he outlined his take on the subject of management fashion.
wonder if new management control systems are worth the attention they receive and why new ones even appear. This wonder has spurred some to claim that fashions in managerial thinking and in management techniques are harmful (Abrahamson, 1991, 1996a) and some to question why nobody protests against the vending of stagnation and mediocrity (Samuelsson, 2002). Meanwhile, solutions introduced through the adaptation of management control practices consistently become decoupled (Sköldberg, 1994, Brunsson, 2006) and many implementation processes fail (McCunn, 1998, Johanson et al., 2006). Given these signs of doubtfulness one is forced to reconsider the question of why new fashions emerge if there is seemingly no rational need for them. If a newer management control system is as likely to hamper as to aid an organisation it could be assumed that managers ought to be less inclined to pursue them.

That fashions exist in the field of management control can perhaps be accepted without controversy; although some may dislike the label of fashion, given the negative connotation associated with that word. But this issue aside, fashions or trends among management control systems need to be divided into at least two subordinate problem-areas. This division is motivated and centres around the popular understanding of fashion as a dialectic phenomenon composed of demand as well as supply. The theoretical framework developed in the thesis suggests that the isolation of these two factors as independent elements is problematic on many counts. For instance, the ‘traditional’ idea of a supply-and-demand solution places too many of the complexities of the relationship into a black box. The fashion setting is based on a ‘dysfunctional’ market where relationships are seldom present. Instead, the literature in the fields of management and consultation, as well as in fashion itself, suggests that the supply part seeks to coax or conjure up a demand (Sapir, 1931), while the demand part is spurred on by the needs found within and around the organisation, in this case. This demand prompts them to survey the market for ‘better’ systems (Abrahamson, 1996a). Due to the characteristics of the market, sentient and potentially also inanimate actors co-produce management fashions.

The perspective of co-production underscores the mutual dependence between humans and technologies. In some cases they are even seen as collaborating actors (Jasanoff, 2004). This perspective is still largely undeveloped in the analysis of the management-fashion-setting process. The inter-
dependence which thus emerges between the actors raises new questions. By assuming the presence of inter-mental interactions, the non-explicit needs of some are translated into new propositions which may end up as fashions. All the while, these new fashions are injected with desires that in the long run may contribute to the rejection of one technique for the benefit of newer fashions.

These conundrums may be boiled down to a two-fold research question. What forces are involved in the shaping of a market for management control systems? And more specifically, how do these forces interact and combine in order to create management fashions? These two questions are essentially one and the same, acting as opposite sides of a coin. But despite their sameness they are also utterly different; where the first suggests an ostensive agenda, the second is assigned a performative approach.12

This thesis seeks to make a contribution to the field of management control. This field is identified as being closely related to the topic of management accounting and, during the course of the reasoning, examples will be gathered freely from both subjects. However, the final product of the thesis, i.e. the response to the two-fold research question, is a conjecture on the production and consumption of management fashions in general.13 This conjecture is referred to as a theory, although there is no further discussion of what constitutes a theory; those who wish can also see it as a hypothesis. Given its nature, this thesis is somewhat less streamlined than many others in the field and can be seen as contributing to or commenting upon numerous directly or indirectly related areas of research, the most important being general sociology and fashion theory. However, what may appear to be a lack of stringency is essentially a normal state in theoretical literature.14 The status and

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12 By claiming that the two questions are essentially one question I’m referring to the inability to provide an exhaustive answer to the first, but also the necessity to attempt to extract a suggestion of the nature of these forces in order to be able to discuss the second. You can discuss how forces interact without making an assumption of which forces one is referring to. This discussion is further discussed in chapter 2.1.2.

13 According to Abrahamson, management fashion includes such diverse subjects as marketing, organization, general management and accounting.

14 Here one can compare this with works such as The great transformation (Polanyi, 1944) which, while dealing with the creation of the modern market economy and the foundation of the national state, also deals with such questions as the exchange of gifts (ch. 4)
purpose of the thesis is essentially similar to the status and purpose of the current mainstream theory in management fashions (Abrahamson, 1996a). The thesis can and is intended to provide new grounds for a continued discussion of management fashions.

1.2. The structure of the thesis

This thesis is essentially divided into three sections, each of which is subdivided into a number of chapters. Each chapter seeks to demonstrate how the process of theorization has been pursued, so reflecting the train of thought that has been the mental project in the thesis writing process. The three sections are entitled: Surface form, Deep structure and Generating a Theory. The logic of this division is built upon the abductive approach such as it is presented in chapter 2. It is used in order to visualise the pacing of the thesis and how it starts out by describing the collection of empirical data, the theory-generating process and the formative assumptions on management control and fashion, before moving on to a more critical discussion about underlying factors that have not yet been properly dealt with. The last section gathers together the loose ends presented throughout the study and, from them, builds a conjecture about how to understand fashion phenomena in management control.

As the beginning of section one, Surface form, the next chapter, the first of two dedicated to the setting of a surface form, is entitled Considering method and theory and accounts for the conscious and unconscious choices that were made throughout the research process. The methodological sections introduce the abductive approach that came to signify the overall research process and develop the method of theorisation, the gathering of empirical data and analytical techniques. Inspiration comes from various scientific fields according to a philosophy of bricolage. The chapter ends by outlining three areas of inspiration and contribution. The areas are labelled ‘Management control’, ‘Fashion’ and ‘Gabriel Tarde’. Management control and fashion are areas that have become fairly well defined within the scientific discourse although it may be wrong to say that there exists a general feeling of agreement on the subjects. Gabriel Tarde, on the other hand, is not

15 The meaning of the concept surface form is further explained in the beginning of chapter 2.
an area but a French sociologist, criminologist and proposed founder of economic psychology and diffusion theory who, after having spent the last century overshadowed by the successes of Émile Durkheim, has become increasingly important for the sociological subject and its many areas of contribution. The inclusion of Gabriel Tarde as a heading for a subchapter is not only quaint given the headings of the two previous subchapters. It also seems to suggest that the sociological environment within which this thesis grew was based on a deductive choice. However, its inclusion was essentially the result of an inductive process where the ideas of Tarde grew into the study due to a seemingly good fit. The chapter seeks to visualize the curiosity which has been the dominant force of progression.

The third chapter, entitled *Theoretical plotlines*, proceeds from where the previous chapter ended. Having defined three principal areas of inspiration and contribution in chapter two, a proper understanding of each area is sought. The chapter develops issues such as definitions of fashion, as well as general and management fashion theory and the definition and function of management control. These two accounts are then put together and refitted into a new basic outline of a management-fashion-setting process that is built upon the ideas of Tarde.

Chapter four to eight composes the section called *Deep structures*. This section provides a hybrid form of both empirical description and analytical discussion. As such the chapters concern the shaping of the management fashion market and seek to identify and analyse three presumptive forces that are present in the shaping of management fashions. The section is directly and indirectly based upon empirical observations and builds upon mainstream literature in management control and management accounting. The ambition is to begin outlining some of the deep structures that may enable us to understand how different forces interact and combine in order to shape the market.

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16 The relationship between Tarde and Durkheim evolved not without problems. While there were many issues upon which they agreed there were also some, more important ones, upon which they did not agree. A short biography is included in the chapter where Tarde is introduced. For a more thorough discussion I refer the reader to the book “Gabriel Tarde – On communication and social influence” (Clark, 1969a).

17 Again, the indirect use of empirical observations implies all the non-explicit occurrences which, while being impossible to properly describe, directed attention toward various subjects and ideas.
for management control systems. To enhance the readability of the section, each force is initially presented individually and alternative means of interpretation are left out. The section thus consists of four parts, where the first, chapter 5, focuses on forces related to the managers, chapter 6 on consultants and chapter 7 on the aesthetics of management control systems. Chapter 8 seeks to provide an initial take on how these forces interact and combine; this discussion continues into the third section. As each of the parts is founded in a separate theoretical tradition, care is taken to present these traditions and to motivate their inclusion in the thesis and to find plausible linkages between them.

Section three, *Generating a Theory*, follows in the wake of attempting to understand trend-based changes in management control systems. Theorization is bent on producing, not testing, theory. This entails a need to move from the particular to the general, with the ambition of saying something that makes a difference beyond the individual example. This is the focus of chapter nine, which is called *The life-cycle of management fashions*. Fashions come and go and, having analysed the processes shaping the market, the follow-up question relates to the life-cycle of fashions. To do this the main body of Tarde’s sociology is introduced. Together with the previous section this chapter intended to provide an understanding of the processes and subprocesses of management-fashion-setting both as a solitary and an intimate event, as well as a process that creates change at a societal level.

The concluding chapter, aptly entitled *The end of the beginning*, seeks to summarize and formulate a conjecture on the function and forces of management fashions, based on the observations and literature included in this thesis. The ambition of this chapter is not to have rejected competing or alternative takes, but rather to have supplemented them with another perspective. Ideally, this suggestion may inspire additional studies on the subject and thereby further advance our understanding. In order to achieve this, the chapter contains suggestions for additional studies as well as some comments about the process and challenges of studying management control as fashion phenomena.
1.3. Some concluding comments

Before proceeding there is one particular item that still needs to be addressed. This is the role of empiricism in the thesis.

As with research in accounting (Laughlin, 1995), management accounting and control research is essentially empirical. A great deal of focus is placed on descriptive and normative research and, more often than not, theoretical approaches are characterized by the use of theories without theory status (Malmi and Granlund, 2009). This is not to say that there aren’t those who depart or try to depart from this mainstream. Some do this under the influence of actor-network theory; but this field has grown empirical to the extreme, almost to the point of becoming irrelevant according to some (Alvesson and Sköldberg, 2008). The use of empiricism is intended to provide a firmer base for understanding and analysis and in some cases enforcing a positivistic approach that to some extent has dominated research in accounting-related areas in the past (Jeanjean and Ramirez, 2009).¹⁸

A wealth of empirical content and observations were captured at the beginning of the research project and over the next few years. The intent was to be able to say something specifically interesting based on the observations, the interviews and the literature. This ambition faltered when the project turned toward a less fortunate outcome, and with this turn followed the insight that the empirical data was flawed from two perspectives: 1) it was not interesting enough to provide a solid empirical contribution¹⁹ and 2) available theory in the field did not match the experiences gained from the project. Initially inspired by the non-empirical approaches of sociology, and especially the idea of a science focused on understanding/verstehen (Weber, 1983) as opposed to explaining or describing, alternatives were sought. This search

¹⁸ In a paper celebrating the 25 year anniversary of the journal Accounting, Organizations and Society seven streams of alternative accounting research were identified (Baxter and Chua, 2003). These are 1) non-rational design school; 2) naturalistic research; 3) radical alternative; 4) institutional theory; 5) structuration theory; 6) Foucauldian approach; and 7) a Latourian approach. Situating this thesis in one of these schools is problematic but given the definitions given in the paper a combination of the first, second and seventh school could be proposed.

¹⁹ This is, naturally, a very bold statement. As bold as it is subjective, it is probably also an invalid conclusion if seen from another perspective. Presenting such a claim here is done with the intention of capturing the situation and the experience gathered therein and presenting an early indication of some factors which influenced the direction of the discussion.
ended up in the economic/psychological sociology of Gabriel Tarde, the cultural analysis of Freud and the theory production method of Weick.

On identifying the production of a theory or a conjecture as a relevant contribution to management control science, the role of empiricism diminished, as opposed to the role of reasoning. One can compare this to the approaches of the historian Carlo Ginzburg (1980) and management control researcher Vaivo (2006), who both managed to provide ample analysis and understanding based on a minimum of empirical data. This said, the claim is that it is not the amount or the use of empiricism that decides quality, but it is the sustainability of the suggestion that is the cumulative contribution.

The title of this introduction was *The beginning of the end*. This is of course a form of homage to one of my favourite rhetors of the 20th century, but it is also a very descriptive statement on the nature of a thesis. For while from one perspective it is totally erroneous, the aim of most theses being to inspire continued discussion, the thesis is also the end station and an academic achievement; for many it is the most comprehensive body of thought that they will ever compile, hence it is an end.
SURFACE FORM
2 – Considering method & theory

“He that endeavours to enter into the philosophers’ rosarye without a key, is like him who would walk without feet”

M. MAIER (1619) ATALANTA FUGI-ES – EMBLEM XXVII, OPPENHEIM, DE BRY

The first step of a thesis ought to represent the various considerations which have been fundamental for its creation. This includes methodological choices, practical aspects of reading and collecting empirical data as well as the selection of interpretive lenses. It is the ambition of this chapter to do just that. The chapter has therefore been divided into two sections where the first relate to the subject of methodology and the second to the central fields of science from which theory has been gathered and to which the outcome is to be returned.

The fundament of this thesis is an approach used for reasoning and theorization called abduction. While its roots are traceable all the way back to Aristotle (Alvesson and Sköldberg, 2008), its modern form and rules were outlined at the University of Chicago by the philosopher Charles Sanders Peirce (Hartshorne and Weiss, 1934). This method of reasoning grew into the thesis through a series of empirical observations and literature readings. This chapter seeks to account for the choices made and the routes taken, not all of which were planned for or done deliberately.
2.1. Abductive theory production

“Abductive reasoning is the process of adopting an explanatory hypothesis, which is the first phase of any scientific inquiry and interpretive strategy” (Sung-Do, 2001). It is through the combination and/or translation\(^{20}\) of one or more phenomena that the abductive approach seeks to reinterpret these phenomena into a ‘newer’, or rather ‘fuller’, understanding of a phenomenon (Wolrath Söderberg, 2003). From one perspective, it is therefore possible to see the endpoint of the exercise as being essentially the same as the starting point, the difference being the amount of knowledge that has been extracted from it. It is thus also possible to say that both the starting point and the endpoint concern themselves with the result (Hörte, 1999). In the beginning one starts out with a result for which only the *surface forms* are visible. The surface form may take many expressions, just in the WHMC project there were a number of such situations which could have made for a suitable starting point. By identifying and delimiting the surface form, through a process of induction and deduction, *deep structures* are revealed.\(^{21}\) It is then possible to package these structures into a comprehensive conjecture on the nature of the phenomenon. One aim of abductive reasoning can therefore be seen as the production of theory (Hartshorne and Weiss, 1934, Wolrath Söderberg, 2003). Characteristics of abduction are the gathering of clues, the change of perspectives and the combination of ideas. This can be compared to the linear approach of inductive and deductive reasoning (Figure 1), in which the output is a chain where each link is equally vital to the sustainability of the conclusion (Hörte, 1999). The output of abductive reasoning has been resembled to a web, the strength of which is that it holds even if some of its threads are to snap (Wolrath Söderberg, 2003).

Apart from the theory generating aspect of abduction, the benefit of the approach was also its capacity to build upon a limited amount of empirical data, which is a trait shared with the deductive approach. However, when deduction seeks to verify or falsify theories (Jeanjean and Ramirez, 2009), abduction can be used to create them. This is not done in a vacuum but through the adding of and constant comparison where sets of empirical data

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\(^{20}\) Translation refers to the ANT meaning of the word.

\(^{21}\) The notions of *surface form* and *deep structure* are commonly referred back to Noam Chomsky’s book on language and mind (Chomsky, 1969)
are matched to theoretical conjectures. It was through the application of theory in the form of conjectures about the motive of the actors involved in the project that complex substructures appeared.

**FIGURE 1:**

**A SIMPLIFIED SCHEMA OF RESEARCH APPROACHES**

According to Hörte (1999), deduction (left), induction (middle) and abduction (right) are the three most important methodological approaches in social science studies. Each of these approaches is composed of three steps: the addition of rules, empirics and results. The starting point of each approach is different—this is what mainly differentiates them, e.g. the deductivists begin with a rule; inductivists, with empirical data; and abductivists, with a result.

Through and through the theory generating process, which involves the definition of a starting point, the adding of rules and the comparing to empirically gained experience, imagination, coherence and logic became as important as the process itself. Imagination is especially important in order to avoid the blind acceptance of seemingly dominant themes (Whitehead, 1929, Weick, 1989, Alvesson and Sköldberg, 2008). Plurality is a central part of abductive reasoning and, instead of trying to reduce the result; one seeks to expand it (Wolrath Söderberg, 2003). Adding theories and testing conjectures can be interpreted as involving the formulation of hypothetical rules (Hörte, 1999), which might uncover some of the implicit qualities and tacit knowing that is activated and engaged in the situation under analysis. The process of adding theories is mainly a deductive process within the abductive
mainframe, but experience is also a central factor as it is the key to selecting the theoretical frameworks.22

As depicted in the figure above (Figure 1) the abductive process can be described as a three part process. The first step, the methodology of which is further developed later on in this chapter, include the selecting and setting of a ‘result’. This result is based on empirical regularities representing the surface form. These regularities are based on empirical impressions gained somewhat inductively; with the word “somewhat” added because there is no properly defined rule on how to arrive to this result, this is exemplified in a second graphical representation of the differences between the deductive, the inductive, and the abductive approach (Figure 2).

**FIGURE 2:**

**COMPARING THE RESEARCH PROCESSES**

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<thead>
<tr>
<th></th>
<th>Deduction</th>
<th>Induction</th>
<th>Abduction</th>
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<tbody>
<tr>
<td>Theory (Deep structure)</td>
<td></td>
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<tr>
<td>Empirical regularities (Surface form)</td>
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<tr>
<td>Empiricism</td>
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</tbody>
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The abductive approach proceeds from an observed empirical regularity, the method of observation departs from ideas on empiricism (Sköldberg, 1991). From there on it proceeds toward, through the adding theory, to define the deep structure; a conjecture which in a later process can be tested deductively.

22 The selection and adding process is described more thoroughly in chapter 2.1.2.
The adding of theories to the starting point is the second step in the abductive process. A potential problem linked to this second step is how to discriminate between theories. What is a theory and are all theories really theories? As with almost everything else in science there is no commonly accepted definition of what a theory is. Some attempts have been made by the likes of Karl Popper (1963) and Stephen Hawking (1988); attempts which, as can be expected, has met with criticism. Keeping it simple, a theory could be defined as ‘an ordered set of assertions about a generic behaviour or structure assumed to hold throughout a significantly broad range of specific instances’ (Weick, 1989). Although this as a generally acceptable definition may be the aim towards which a theory producing thesis is directed, the demand for orderliness obstructs the theory generating process that is part of the abductive approach. Instead, a broader range of suggestions must be accepted as having a potential role in the analysed situation, thereby including the theories with and without theory status (Malmi and Granlund, 2009). One should also be open to the inclusion of a wide selection of complicating and mundane factors that are added throughout the process of collection and analysis. These factors are too often rejected from the scientific text and thoughts because they make the data messy (Law, 2004).

To these two steps, a third is attached to form the cyclic process of abduction (Addis and Gooding, 2008). The third step consists of adding empirical reasoning. The aim of this step ought not to focus on validation of the theoretical assumptions or interpretations, but to improve and continue theorisation (Weick, 1989). The abductive approach thereby acquires a somewhat accumulative character, corresponding with this thesis’ interpretation of Tarde’s outline of an experimental sociology, which built upon the ambition to explain ‘overall similarities by the accumulation of elementary actions, the large by the small, the big by the detail’ (Latour, 2006) and which spurred him to envision a project wherein a myriad of longitudinal ethnographical and highly detailed observations of changes of ideas, language and gestures in a group of individuals were to be compiled in order to obtain law-like principles underlying social transformation (Tarde, 1899b).23 The addition of

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23 Seeking to obtain such law like principles does echo a feeling of positivism. This sensation is off course problematic for any one maintaining a constructivist approach. In the book Reassembling the social (Latour, 2005) a made up discussion on this problem suggests that positivism and constructivism may not be incompatible, it is a question of how far one allows each perspective to go. This question is further discussed in chapter 2.1.4.
empirical reasoning is based upon an essentially inductive process, which may or may not have occurred before, during or after the second deductive step (as outlined in Figure 2).

Essentially absent in the two preceding figures,²⁴ the abductive approach has been interpreted as proposing a process of back-and-forth between the second and the third step (Skoog, 2003). By combining inductive and deductive approaches, somewhat mimicking the methodology of the hermeneutic spiral (Sköldberg, 1991), a variation of perspectives and suggestions can be obtained. It is through this oscillating movement between two approaches that the ‘new’ result is produced. Ideally, when one decides to stop, a decision which it is up to the researcher to take (Latour, 2005), a more vivid interpretation and understanding of the result is obtained (Alvesson and Sköldberg, 2008).

The process of theorisation or, more specifically, the process of finding, adding and adjusting rules to fit the impressions from the Work Health and Management Control (WHMC) project on health statements was a somewhat self-evolving task. Ideas, new and old ones, attached themselves to the theoretical construct thereby creating a rhizome (Deleuze and Guattari, 1987, Latour, 1999a) where the spontaneity of the ideas on some occasions came to direct the search for additional ideas and the formulation of a text. The reintroduction and re-reading of old and sometimes discarded ideas brought other issues to the fore and necessitated an undiscriminating tracing process (Blackman, 2007). This is where the imagination and logical reasoning suggested by Whitehead (1929) and Weick (1989) became crucial.

Before proceeding to in more detail describe the methodology developed for abductive theorisation it might serve some benefit to reiterate the purpose and the research question of the thesis and to connect them to that which has been stated in this introduction to the methodology. The purpose of the thesis is to seek an understanding of how fashions within the field of management control emerge through processes of interaction and co-production. This is accomplished by seeking out what forces are involved in the shaping of a market for management control systems? And more specifically, how do these forces interact and combine in order to create management fashions?

²⁴ Both Figure 1 and Figure 2 propose unidirectionality, not bidirectionality, between the processes.
The aim of abductive reasoning is, under these circumstances, not to provide a solid explanation regarding the state of things. It is ‘merely [to] suggest that something may be’ (Hartshorne and Weiss, 1934). Consequently, this thesis seeks to generate a theory that provides a suggestion for how various forces related to key actors in the management-fashion-setting process combine to create new fashions. The method used has been divided into four steps: (1) establishing a result; (2) adding rules; (3) adding empirical reasoning; (4) establishing a ‘new’ result.

2.1.1. Step 1 – establishing a result

In 2005, the work health and management control project began. Thanks to a solid marketing campaign among the involved counties’ SMEs the turnout was good, with some twenty managers showing up at each of the first seminars. Two speakers who had been marketed as experts in a distributed pamphlet were invited to these seminars. And during the next two months more seminars was held featuring additional experts.

Comparing this line-up to the literature, it appeared that this setting was fairly common. Speakers, presented as experts, seemed to attract attention among practitioners (Jackson, 1999, Carlone, 2006, ten Bos and Heusinkveld, 2007) and the literature suggested a number of ways to approach this phenomenon. While the consultancy and management guru literature focused too heavily on the ‘experts’ and the diffusion literature too much on the consumers, the management fashion literature seemed to represent a more balanced perspective.

Looking into the management fashion literature a host of seemingly acceptable conjectures appeared – that consultants and managers interacted with each other to create and disseminate management techniques; and that seemingly new techniques appeared to replace older ones (Abrahamson, 1996a). However, there was also one conjecture which seemed less readily acceptable; the most important being the role of national norms on rationality and efficiency (Abrahamson, 1996a). According to Abrahamson the primary

25 To say that this was a good turnout is off course highly subjective. But given our expectations we were positively surprised.

26 I write ‘seemingly new’ because there were ample indications that not all new techniques were actually new.
force for the establishment of management fashions are changes at the macro level. A problem with superstructures such as national norms is how to observe them in action; this is a general problem with external and overlying social forces (Latour, 2005).27 In order to define a suitable starting point, the decision was made to reject the importance of the macro perspective from the management-fashion-setting line-up. Apart from that, the line-up seemed plausible and fitted the experience drawn from the work health and management control (WHMC) project.

FIGURE 3

THE RESULT TO BE ANALYSED

The images depicts common situations in which managers and consultants interact, The premise of the thesis is to suggest what is going on in these pictures beyond or below the surface (Photos by Clipart, Microsoft).

27 A discussion of management fashion theory follows in chapter 3.
With the national norms gone, a need to establish a link between the remaining actors became apparent. Inspired by the literature and based upon the WHMC project, the notion arose that the actors were responsive towards each other and that they all actively engaged in what could be called an inter-mental process (Asplund, 1987). This assumption allowed for the creation of a link without implicitly assuming too much. The assumption also underscored the need to include both the consultants and the managers in the discussion, because they were co-producing the tangible and intangible artefacts that were the outcome of their interaction.

Having thus researched the chances of arriving at a suitable starting point, the result which is to be analysed throughout the length of the thesis is the planned meetings wherein managers and consultants converge and interact. As depicted above (Figure 3), this includes meetings such as seminars and/or lectures. These meetings, as depicted below, are the surface form below which a number of ongoing processes exist. The contribution of the thesis can, in light of these pictures, be understood as adding speech and thought balloons to the depicted actors, thereby providing a suggestion for the deep structures which enable us to understand these meetings better.

So is this a proper starting point for the discussions to come? By comparing the setting to that of a rhetorical situation, it is possible to assess whether or not there is enough tension and friction present to use the setting as the basis for discussion.28

A rhetorical situation is a setting wherein rhetorical discourse is created (Bitzer, 1968). Rhetorical discourse can be defined as having the aim of creating action. This means that of the three classical genres of rhetoric—forensic, deliberative and epideictic—only the first two genres are acknowled-

28 When discussing the rhetorical situation in relation to theory and to empiricism, it has been a device for the structuration of captured data and experienced sensations. While the idea of the rhetorical situation has been criticised for promoting an objectivist agenda (Vatz, 1973), its role in the thesis has not led to any such interpretation. The absence of such an interpretation is the result of accepting the subjectivity and footprint of the researcher on the research’s output.
edged as constituting a rhetorical situation; forensic rhetoric deals with questions of guilt and seeks to sway an audience to condemn or acquit an individual and deliberative rhetoric seeks to influence the future actions of an audience (Vossius, 1652). Epideictic rhetoric is mainly composed of ceremonial speeches and is therefore, together with speeches directed toward unsolvable problems, rejected as a scientifically interesting artefact; at least as far as this thesis is concerned.

Originally the rhetorical situation was composed of three elements: exigence, audience and constraint. A fourth element, rhetor, has been added (Grant-Davie, 1997) and has been incorporated into this thesis.

Exigence can be described as an imperfect state. It is possible that a specific situation may contain several types of exigencies; however, all discernable exigencies are not to be considered elements of a rhetorical situation. For example exigencies like ‘winter’, ‘death’ and ‘natural disasters’ are not (necessarily) rhetorical. In order to be considered elements of a rhetorical situation, exigencies should be receptive to modification. If more than one such exigence can be discerned, it is expected that one of them is more acute than the other(s) and thereby influences both the desired audience and the recommended appropriate action (Bitzer, 1968).

The concept of an audience, in a rhetorical situation, is different from that of a general reader or listener. This difference is based on the principles of persuasion and action. A rhetorical situation requires a resolvable exigence and, as a consequence, it also requires an audience that is able to not only react upon but also to solve that exigence (Bitzer, 1968). This definition acknowledges that the characters of the receivers are fundamental for understanding change by abstaining from the assumption that rhetorical discourse in itself is a proof of persuasiveness. The analysis of an audience in order to understand its properties and motivational forces is a key to understanding, in this case, the distribution of management control systems. However, a

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29 The concept of an audience has been critically discussed in relation to the rhetorical situation. The problem seem to be on how to identify and isolate an audience. This is especially problematic in terms of written prose (Park, 1982). However at this point in the thesis this is not a problem as the analyzed prose was orally given and did not exist outside of the seminars. At a later stage, when seeking to test the conjecture formulated at the end of the thesis the question of the audience may, or may not, be reactivated.
distinction that can be brought to mind in this instance is the difference between ‘the mob’ and ‘the public’ (Tarde, 1901). Where ‘the public’ can be described as a spiritual thought-collective which may be physically separated but which possesses a mental unity, a ‘mob’ is based mainly on physical presence and the resulting closeness (Asplund, 1987). Moreover, whereas a mob is easily swayed and can be exhorted to act through simple means, the public, it is assumed, needs to be addressed through more thoughtful and diligent means (Clark, 1969a). In some occasions the ‘public’ in a management-fashion-setting process may very well more closely resemble that of a mob. Such occasions may be found around management gurus who may draw together enormous gatherings and sway them through the cunning use of rhetorical schemes (Jackson, 1999, Carlone, 2006). The starting point for the theorisation in this thesis did not resemble such gatherings but were more intimate seminar like lectures.

Constraints are related to obstacles in the shape of ‘persons, events, objects and relations’, and are manifested in ‘beliefs, attitudes, documents, facts, traditions, images, interests, motives and the like’ (Bitzer, 1968). The idea of constraint resembles, in many respects, the elements found in logical duels (Tarde, 1903) and the opposition of phenomena (Tarde, 1899b). In conclusion, they have a far-reaching impact on collective action, which is a characteristic of fashion (Blumer, 1969) and on goal congruence, which ought to be an important factor for the feeling of satisfaction among users of management control systems.

The inclusion of rhetors into the rhetorical situation transformed their role from that of a minor aspect, whose presence was often taken for granted, into a constraint that is of central importance to the rhetorical situation and the subsequent discourse. Two variations of rhetors in rhetorical situations have been presented (Grant-Davie, 1997) – multiple rhetors co-producing the rhetorical situation by completing each other or one single rhetor assuming various roles.

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30 This is discussed in more detail in chapter 5.
31 I do not know why Bitzer chose not to include the rhetor in the rhetorical situation. Perhaps it was because he observed the abundance of rhetors and rhetorical speeches, and did not consider the rhetor to be a factor that determined which kind of rhetoric was worth studying and which was not.
The use of a result as a starting point for discussion and analysis in many ways resembles the ideas found in phenomenological literature regarding the need to establish the boundaries of the reality which is under examination (Bengtsson, 2002). In this way, the establishing of a starting point using the elements of the rhetorical situation leads to the definition of the surface form to which deep structures are to be added. The rhetorical situation is re-introduced later on in the thesis in order to provide such boundaries. From that point on the thesis will, within the boundaries set by the research question, proceed to discuss the function of management control systems and how the notion of fashion, and the conjectures associated with it, may help us understand the coming and going of management control techniques. All in all, the focus will be on the stage of management fashion theory that is referred to as the management-fashion-setting process.

2.1.2. Step 2 – adding rules

In this thesis, the adding of rules to abductive reasoning has been interpreted as being central to the process of theorisation. As such, the second step also comprises the main contribution of the thesis. However, this does not mean that the third step, as presented below, is neglected or disregarded. In fact, the approach presupposes a pendulum-like movement between these two steps.

The method of theorisation is only scantly described in methodological literature. Management control literature that applies the abductive approach tends to present it as a deductive segment in the course of reasoning (Andersson, 2003, Skoog, 2003), but makes few or no suggestions as to the grounds on which a theory or rule should be applied. Likewise, the available literature on theorisation has focused more on the outcome of the process than on the process itself. This has resulted in a debate that is too focused on the question of validation of theoretical choices, as well as debates on incommensurability between and within a theorised conjecture (Weick, 1989, 1999). To overcome this lack of clarity, extensive thought has been dedicated to the processes related to selecting and building a conjecture.

In the present work and throughout the process, two guiding principles which are related to the demand for imagination (Whitehead, 1929, Weick, 1989) have been adopted. These are the notions of bricolage (Lévi-Strauss, 1972) and going back (Stengers, 1997, Blackman, 2007). The deliberate
tracing of ideas in the time-space dimension is essential to the theorisation process. It is also the pillar of going-backedness, which seeks to re-open settled and accepted assumptions by yet again asking the already answered questions and reinterpreting the answers (Blackman, 2007). One could see this process as being similar to the deconstruction of *black boxes*—a black box being a relatively stable process of which there is little or no debate as to its inner workings (Latour, 1986, 2005). ‘Going back’ requires openness to following unprepared and unthought-of paths. The idea of bricolage (Lévi-Strauss, 1972) was then introduced in order to avoid treading in the same footsteps as those before. Bricolage completes the notion of going-back by advocating a deliberate borrowing and combination of ideas from different fields and traditions (Derrida, 1993). A new understanding can evolve through allowing a detachment from the past approaches to the scientific history and traditions of the field to which the research is expected to contribute. These two principles have been concretised in the thesis by the combination of such disparate theories as economic and social psychology, sociology of culture and innovation, hedonic theory and political economy with the theory of management accounting and control.

Beyond the two principles, which both advocate curiosity and exploration, are the methods of structuration and selection. In order to comply with scientific standards, theorisation must subject itself to processes that improve both the choices made and their description. Weick (1989) refers to this as *disciplined imagination*. Disciplined refers not to the validation of the chosen theories, but to the conscious use of selection criteria to assess and classify a theoretical path that is struck upon. Apart from the selection criteria, disciplining is also found in the formulation of problem statements and the use of thought trials. These three instances are not detached from each other, but are intertwined and their application is therefore consistent throughout the theorising process.

In relation to the formulation of research questions and the stating of problem and purpose, disciplining has essentially been a question of decision-making. The decisions focused mainly on the question of ‘when is it enough’? There is no definitive answer to this conundrum. The literature seems to suggest that the provision of an acceptable response to the questions posed is dependent upon the theorist and not upon the environment, as is the declaration of completion (Weick, 1989). However, of some impor-
tance in this decision-making process was the insight that ‘it is impossible in principle to define the list of properties that would be typical of life in a society, although in practice it is possible to do so’ (Latour, 1986, Mouritsen, 2006). This statement is taken from the field of Actor-Network Theory (ANT) and is the first of four declarative rules of the performative approach to which ANT theorists are supposedly devoted. Based upon this and upon additional ANT literature (Latour, 2005), the decision to stop and be content has been made upon a subjective assessment of the quality of the narrative presented in the text. This assessment was made through various kinds of formal and informal thought trials (Weick, 1989).

A thought trial is a kind of a logical duel\(^{32}\) which is enacted throughout the process of theorisation. Being a duel, it is a question of aim and direction in which some conjectures are vanquished for the benefit of others. A thought trial can be expressed as both formal and informal settings. Formal trials include a test of plausibility through a range of settings, from ongoing academic discussions with peer groups to presentations at conferences.\(^{33}\) Informal trials are essentially self-examination during which the paths struck upon are assessed for plausibility. A trial can be composed either of homogenous or heterogeneous ideas, theories, or other kinds of suggestions. Homogeneity is achieved when the trial stands between thoughts taken from similar or closely related fields of thought, whereas heterogeneity appears when a larger number of conjectures are allowed to engage with each other. It is generally perceived that the quality of the theorisation is dependent upon the character of the thought trial. It is also assumed that a greater diversity of thought, i.e. heterogeneity, is to be preferred to a smaller scope, i.e. homogeneity, because then the theory that is the end product is thought to be more interesting (Weick, 1989). However, it is easier to produce a theory based upon homogeneous conjectures than on heterogeneous ones.

Imagination and curiosity play an important role in the process of theorisation. The combination of these two virtues with the aforementioned ideas of bricolage and ‘going back’ became a key factor in the disentanglement from

\(^{32}\) The concept of logical duels is taken from French theorist Gabriel Tarde. Its meaning is explained later on in the thesis.

\(^{33}\) List of trials taking a formal expression: EAA 2005 (Gothenburg), EAA 2007 (Lisbon), EAA 2008 (Rotterdam), SDCONF 2007 (Västerås) – to mention a few.
singularity and the distribution of agency (Law, 2004). Rejecting singularity involved a rapprochement with the ideals of performative reasoning (Latour, 1986), as did the distribution of agency to include also non-human actors (Latour, 1994).\textsuperscript{34}

While imagination is a crucial element in theorisation (Whitehead, 1929, Weick, 1989, Law, 2004), discipline is the key to obtaining scientifically interesting theories. Such discipline is achieved by the introduction of selection criteria. These criteria are not applied in order to test or validate the theory because ‘the value of a theory does not ride on the outcome of those tests’ (Weick, 1989). Instead, they have been employed as a mental scale in order to direct and discriminate between the multiple options present in a thought trial. This means that on no occasion has any physical map been constructed; the criteria are used for the benefit of the theorist in order to produce a narrative or a conjecture.

While heterogeneity of ideas has been sought after, two key assumptions have been adopted as primary discriminators:

1. ‘There is no relevant group that can be said to make up social aggregates.’ (Latour, 2005)

2. No actor can be ascribed supreme powers in the process of explaining why one follows whereas another leads (Latour, 1986)

The first assumption concerns the sociological level and direction of theorisation. A micro-to-macro perspective has been sought, as opposed to the macro-to-micro. For this thesis, this has entailed the rejection of social structures as explanatory factors. It also entailed a shift from having organisations as primary actors (Kimberly, 1981) to a focus on the people. Consequently, a social psychological perspective or rather one of economic psychology has been developed, in which the inter-mental (not intra-mental) relationships between actors have been the foci. The second assumption relates to power and suggests that power is viewed as appearing within the process, not as a pre-set factor. This means that while the actors in the drama have different

\textsuperscript{34} As will be seen, it is argued later on that the manifestations of management control setting, i.e. the systems themselves, are actors which influence the participants through the use of aesthetics.
professions and are brought into the action at different times, no one is given power or precedence over the other.

While selection criteria in general pertain to a ‘self-conscious manipulation’ of the thought trial, the first criterion has been based also on external receptions of a conjecture. This means that an auditorium’s reaction to a specific conjecture that was accounted for in a conference proceeding or a postgraduate university course has been used as a determining factor for the first criterion, which is titled ‘that’s interesting’ (Weick, 1989) in the literature.

The criterion ‘that’s interesting’ has been called into question in the literature; the debate concerns whether or not it is an adequate criterion for retaining a conjecture. The uncertainty relates to the question of validation of theory; the general point of view suggests that while ‘that’s interesting’ is sufficient for continued theorisation based on a scale of plausibility where ‘that’s absurd’, ‘that’s irrelevant’ and ‘that’s obvious’ are the alternative reactions35 it is nothing more than an indication that ‘current experience has been tested against past experience, and the past understanding has been found inadequate’. In conclusion, ‘that’s interesting’ is the closest thing to a significance test theorization within the social sciences may produce (Weick, 1989).

Using the criterion of ‘that’s interesting’ as the first measure of plausibility, theory is then built using a range of additional criteria for plausibility – ‘that’s connected’, ‘that’s believable’, ‘that’s beautiful’ and ‘that’s real’. Of these, the second and the third criteria have been the ones most often used in my process.

‘That’s connected’ was initially developed as a relational algorithm for the analysis of speech situations (Crovitz, 1970), but there are also more simple examples of the use of this criterion. In this thesis it has appeared as a key criterion in thought trials when an unexpected connection has been revealed. Such connections appeared between theorists and modules of theory such as

35 ‘that’s absurd’, ‘that’s irrelevant’ and ‘that’s obvious’ are often regarded as criteria for the rejection of a conjecture. However, ‘that’s obvious’ can, as Weick suggests, also be interpreted as a reason for retention, as researchers too often fail to take interest in and examine conjectures which may initially appear to be obvious.
Tarde and Freud, for instance, and the Actor-Network Theory, as well as between management control and control and happiness.36

When satisfied with the level of connectedness between various conjectures, the second criteria for retention was used in order to decide the extent of use of a specific artefact of theory. The key word was believability, labelled by Weick as ‘That’s believable’, and the criterion came to practical use in creating demarcations. For instance, having found a potentially positive relationship between management control and elements of a Freudian perspective in fashion theory, the ‘that’s believable’ criterion was used in order to find a dividing line between where the perspective could provide plausible insights and where it could not; to the latter category belonged the explanation of fashion as an extension of the libido (Flugel, 1930), which seemed plausible when attached to a study of clothes but not as plausible when attached to management control in general; although such errors very well could occur in local settings.

‘That’s beautiful’ is more frequently employed as a criterion in mathematics. This does not, however, mean that beauty has not made an impact on theorisation in the social sciences. In theory construction in the social sciences, beauty is related to the element of surprise. The non-predictability of a conjecture provides beauty, which in turn affects the quality of said conjecture (Lave and March, 1975). For me it has also been related to balance. Inspired by the performative approach, which suggests that ‘no assumption is necessary about whether or not any actor knows more or less than any other actor’ (Latour, 1986), amongst other things, beauty in terms of a balance between various actors has been vital in attempting to visualise the overall proposition of the thesis as a model.

A criterion like ‘That’s real’ may seem awkward in a paper which claims to have been inspired by the performative approach. But although accepting the unfeasibility of outlining the sum of social life it is a common sensation that in practice it ought to be possible to do just that (Mouritsen, 2006), at least for the sake of simplification. With theorisation being composed of a process similar to Hegelian dialectics37, in which theoretical or practical

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36 The character of these connections is further explained later on in the thesis.

37 Hegelian dialectics is built upon a three-fold process – thesis, anti-thesis and synthesis (Chalybäus, 1854).
experience is compared in thought trials – or logical duels as Tarde (Tarde, 1903) would have called them – using theoretical or practical observations in order to reach a synthesisation, this criterion does play a role. The realism criterion has aided in avoiding the slippery slope towards total relativism, which has been a problem for social constructivism (Wenneberg and Nilsson, 2001). In the end theorisation might be about imagination (Whitehead, 1929, Weick, 1989) but it is not about fantasising.

2.1.3. Step 3 – adding empirical data

With theory and theorisation composing the central pillars of this thesis, the role of empirics may initially appear of secondary importance. However, for this study, as for any proper abductive study, empirics are as vital to the research process as they are in inductive or deductive approaches. However, while an inductive researcher would gather empirical data for ex post rationalisation and a deductive researcher would use it to verify or falsify a hypothesis (Jeanjean and Ramirez, 2009), the abductive researcher uses empirical data in interplay with theories, thereby creating the aforementioned thought trials. This process has evolved as a method of ‘constant comparison’ within which a number of key situations were identified and processed through a literature search.

All in all there are two types of empirical data that have gone into this thesis – those based on personal experience from the research project on Work Health and Management Control and those gathered through readings of empirically based literature, such as books and papers on similar projects and processes. Both types have undergone a two-step process of capture and analysis. Some space will now be dedicated to explaining the attitudes and approaches underlying these processes.

2.1.3.1. Capta

The preferred approach to empirical data within the abductive tradition is founded in the philosophy of inductive research. The logic of including inductive approaches in the abductive process is based upon the argument that inductive and deductive research were once parts of one original research approach – abduction – proposed by Aristotle; over the years they (i.e. induction and deduction) were decoupled and formed their own traditions, before being brought together again by representatives of American pragmatism (Alvesson and Sköldberg, 2008).
Given the design of the WHMC project, the prerequisites for an inductive approach seemed to fit. The initial plan was to proceed according to the principals of grounded theory (Gummesson, 2000). However, curiosity and impatience presented impediments to such ambitions. Despite this, the overall methodologies for collecting empirical data maintained inductive characteristics and were inspired by ethnographical as well as phenomenological ideas; later on they were intertwined with the experimental sociology of Tarde (Tarde, 1899b). Altogether, it necessitated recognition of the subjectivity and fallibility of the researcher in terms of data collection (Callon, 1986, Schütz, 2002, Latour, 2005, Tomson, 2008), leading to the acceptance that not everything was going to be captured and that vital information might be missed. It also demanded an unconditional receptiveness towards the empirical data, based on the idea that everything and every change captured might provide valuable information (Tarde, 1899b). As a consequence, seemingly minor details from the WHMC project and from the literature came to have a strong influence on the direction of the discussion. This became most apparent in the study of managers, where subtle indications that were captured in the WHMC project combined with the purpose of management control, as stated in the literature.

When the project, in which most of the empirical studies were made, began in 2005, there was a place for a doctoral candidate who was presumably there in order to build theory. In practice, the position came to resemble that of a non-participant participant observer (Wolcott, 1999, Venville et al., 2003). This meant that presence and active participation in all the activities was allowed and that the purpose of participation was known and recognised

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38 I’m here referring to tabula rasa (clean slate) as the ideal state for grounded theory.

39 This is covered in the first section of the fourth chapter.

40 The non-participant participant observer alignment is described as a fifth approach and is methodologically as acceptable as the others, as defined by Buford Junker (Gold, 1958). Its modern home in the traditions of scientific methodology is among the symbolic interactionists at Chicago University (Svensson and Starrin, 1996); a group also acknowledged as the founders of American pragmatism. The approach may be defined as a combination of the two middle-ways – participant-as-observer and observer-as-participant – which in turn were moderations of the complete participant and complete observer approaches (Gold, 1958). In practice, this meant that the work as doctoral candidate included both long term observation with attempts to befriend and one-visit interviews.
by all the participants. However, due to the process of theorisation, active participation was subordinate to the role of passive observation.

Throughout the project, the observation setting was composed of a series of encounters between managers of SMEs and a range of consultants, advisors and experts. These encounters were in the form of seminars or lectures. Initially only annotations were taken, completed by digital copies of the presentations. Later, when the project continued into the development phase, a digital voice recorder (DVR) was used along with annotations of seemingly interesting observations.

Methodologically, empirical artefacts have been gathered using methods and approaches related to phenomenology. An important factor has been the subjective experience of the researcher, based as it was on that which was observed. Accepting the claim that social life is basically a mess (Law, 2004), the phenomenological understanding that empirical artefacts are captured rather than collected (Tomson, 2008) was inspirational. In phenomenological studies, capta, which is treated as a noun rather than a verb, are gathered mainly through in-depth interviews and focus groups (Orbe, 2000). In-depth interviews were not performed during the project, but the organisation of the seminars that were held in the development phase did bear a resemblance to a focus group approach. During these discussions, observations were conducted (Schütz, 2002) and the impressions gathered were compared concurrently with the prior experiences presented in the literature.

Parallel to the observations, open dialogue-like interviews with the participants were conducted with the aim of tapping their motives for participation and thoughts on the ongoing project. A scheme used for interviews was based on a study of organisations’ use of formalized support systems (Ekman, 2006), which utilized a minimum of predefined questions and instead focused on some major areas of interest. The ambition was to enable dialogue, seeking to obtain longer statements or stories regarding certain topics. Inspired by advances in narrative methods (Czarniawska, 2004) such stories were thought to provide insights into the inclinations and attitudes towards consultants and towards management control systems in general.

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41 Examples of the interview sheets are included in Appendix B.
The totality of artefacts collected during the project include annotations and displays from five presentations held during the first phase of the project (January–April 2005), nine audio recordings ranging from two to three hours from seminars held during the second phase of the project (June 2005–May 2007) and fourteen interviews conducted during the same time period; however, only fragments of this body of data have come to direct use in the thesis, as the ambition of this study is not to provide accounts on the exact events, but to theorise from a more general perspective around a phenomenon. One could say that the work health management control project became ‘the warm little pond’ (Darwin, 1863) from which a theory emerged.

It has been claimed that data in social science studies are rarely as ‘good’ as data in other fields of research, no matter how well they are presented in reports, papers and theses (Law, 2004). Exactly how is this claim supposed to be interpreted? Does it signal a call for transparency and self-examination, as it is nigh-on impossible to produce a flawless body of data? The most obvious flaws in the capturing of data from the WHMC project include the absence of recordings from the introductory phase of the project and some instances of machine failure during interviews and focus group seminars. None of these flaws have been deemed critical to the process of theorisation, given the mainly contextual use of the project.

The claim could also be related to the problem of classification or categorisation within the social sciences. This interpretation constitutes a critique of the methodology and conclusions claimed to be made within some traditions of the social sciences (Law, 2004). In principle, this critique suggests two things: Firstly, that one should not seek to forcibly impose order on the captured data; a claim that seems very much to be inspired by Feyerabend’s (1988) anarchistic attitude to structure. Secondly, that one should consider the extent to which the suggestion seeks to be explanatory and generalisable. This said, it is important to yet again underline that what follows from abductive reasoning is a suggestion for how things may be (Hartshorne and Weiss, 1934), not how they are.43

42 An overview of the instances of empirical data capturing is given in Appendix C

43 I am here reminded of Amparo’s somewhat satirical statement in Foucault’s pendulum (Eco, 1997): “It doesn’t matter what happens empirically, there is an ideal principle which needs to be verified under ideal circumstances, which means never. But it is true anyway.”
Simultaneously to the previously outlined process of gathering capta, an extensive literature survey was conducted. The literature was mainly in the fields of management accounting and management control, but as both the project and the survey continued, additional fields of literature were included, e.g. entrepreneurship and SME-related literature (as this was the targeted groups in the project), management control design, diffusion and dissemination literature (as one aim of the project was to assess the potential for introducing work health management control solutions in new organisations). Literature was obtained using a combined method of snowball and random selection; tracing papers through referenced literature, as well as reading papers that were stumbled upon through open-minded database searches.

As the theorising process proceeded, the literature was used to compare personal experiences with the accounts of other researchers and general practitioners, aiming to create a wider understanding of how the observed ‘reality’ differed or did not differ from accounts of management control theory. Accounts focused on the function of management control and the rationales upon which implementation and adaptation of management control systems are wrought were of increasing importance.

2.1.3.2. Analysing empirical data

Although the captured data has been of paramount influence throughout the process of theorisation, there is one occasion on which the use of said data has come to more immediate use than elsewhere. This is in the analysis of management control consultants. Within the literature it is often said that, during the management setting process, the consultants use rhetoric to push their agenda. Studies like Nörreklit’s (2003) rhetorical critique of the balanced scorecard can be seen as a proof of this. Having narrowed down the focus of the study to a simple situation of interaction and responsiveness, rhetoric became an obvious topic also for this thesis.

There are several methods of rhetorical criticism. Two methods are represented in the thesis – genre analysis and neo-Aristotelian criticism. The choice of which of the many methods (Foss, 2004) to adopt was based on the type and quality of available empirical data as well as on the objective of the study. The first approach was essential in order to outline the result or the situation which came to be the object of analysis, i.e. the situation described in Step 1. The latter approach became essential for analysing a series of
presentations held at the beginning of the work health management control systems project. While this approach and its assumptions, in association with the ideas of the thesis, are presented later, some comments will be made here about the practical issues connected to it. The issues at hand are called ‘canons’ and the neo-Aristotelian tradition acknowledge five – (1) invention, (2) organisation, (3) style, (4) memory and (5) delivery (Foss, 2004). The use of Neo-Aristotelian criticism has now declined somewhat following heavy criticism for focusing too heavily on the effect of rhetorical discourse.44 As a methodology it was developed by the representatives of the Chicago school (García Rodríguez, 1993). Genre analysis emerged from a critique of Neo-Aristotelianism (Foss, 2004).

Invention relates to the concept of ‘inventio’, which implies the discovery of arguments (Corbett and Connors, 1999). Arguments in this setting are different from the idea of exigence in genre analysis in that the focus is on how the arguments are presented, i.e. what type of arguments are used to convey the exigencies? One can regard Nörreklit’s (2003) study on the rhetoric of the BSC as dealing with the inventio of the concept. She found that the rhetoric was dominated by artistic proofs and emotional appeals. Proofs and appeals are the two categories studied in the canon of invention (Foss, 2004).

There are two kinds of proofs: inartistic proofs are documents and external witnesses used by the rhetor, while artistic proofs are created by the rhetor and can belong to one or more of three possible categories:

- logos—logical/rational elements
- ethos—credibility
- pathos—emotional appeals

The second canon, organisation, concerns the structure and design of the presentation. This includes determining whether there are observable patterns in the presentation, e.g. does it follow a timeline, is it divided into sections which build upon each other and so on.

Style refers to the language used in the presentation. When the analysis is based on written artefacts, the application of this canon mainly focuses on

44 This criticism is further discussed in the beginning of chapter 6.
the style used in these artefacts. In the artefacts considered in this study, I have sought to analyse the use of specific types of rhetorical figures (tropes) and schemes.

The fourth and fifth canons are closely related to oral presentations, as they deal with memory—i.e. did the rhetor rely on aids or was the presentation memorised, and delivery—i.e. postures, gestures and pitch. These two canons will not be further analysed in this paper because there were no visual recordings made of the presentations and my annotations on these specific canons are too cursory to give a precise picture of what actually occurred—what is said on these issues is mainly based on recollection.

The second and the third step in the methodological process represent the labour put into discovering deep structures beneath the surface form. In practice, the evolution toward a new result has required a going back and forth between the steps in a manner to complicated and unplanned to be described.

2.1.4. Step 4 – Establishing a ‘new’ result

During fieldwork, ex ante analysis, a method of observation inspired by phenomenological ideas was adopted (Schütz, 2002). Concretely, the phenomenological strain was interpreted as a method of viewing and listening where the interaction between people was limited to include only the surface form. But in contrast to a purist approach to phenomenology, which focuses only on persons (Orbe, 2000), actants (Latour, 1994) were also introduced as mediators.

Having finalized the gathering of capta and reduced the literature survey process to a minimum\(^45\), a new method for analysis was adopted. While to some extent inspired by advances in actor-network theory (ANT), the approach diverted from that path due to the theorising ambitions. Taken from ANT was the idea of tracing ideas and the problematisation of wills and motivations as factors in the transference of innovations, such as they were formulated during an ANT workshop in Gothenburg (Latour, 2006). The focus on internal and interactive aspects in innovation and diffusion (Law,

\(^{45}\) According to Latour (2005), it is the sole decision of the researcher to conclude when enough is enough. With this right follows the need to accept the subjective aspects of social science research.
Aside from the introduction of practical methods of analysis, the working procedure remained similar to the method of theorisation outlined in Step 2. Conjectures were outlined and tested in various forums, such as doctoral courses and conferences, and the selection criteria were used in order to assess which ideas to retain, which to reject and how to adapt the ideas into a coherent narrative; the ‘that’s beautiful’ criterion took on increasing importance during this process. This criterion is, as was noted before, an aesthetic criterion that can be referred back to Platonic ideals such as harmony and proportionality (Eco, 2004). The value of aesthetics in research has been described as ‘focusing on sensemaking /
.../ through a subjective experience which leads to an objectively shared understanding of the connected whole’ (Guillet de Monthoux, 2003).

The aesthetic approach resulted in a perspective called ‘the hermeneutics of action’ (Guillet de Monthoux, 2003), focusing on creation and not so much on interpretation. In accordance with ANT, the objective is to produce a subjective narrative (Latour, 2005) and not to provide an objective explanation. Being in the business of producing texts, one can find solaces in the observation that science is poetry, which in turn is a literary form, which in itself is science (McCloskey, 1998). This observation allows for a greater freedom in discussing phenomena, while also reducing the risk of total relativism by accepting certain scientific standards. The difficulty is to agree on some issues and accept the ‘lack of scientific certainty’ which follows upon that (Latour, 2004). Such a lack appears when we accept that social life is a mess, when we include ‘pains and pleasures, hopes and horrors, intuitions and apprehensions, losses and redemption, mundanities and visions, angels and demons, things that slip and slide, or appear and disappear, change shape or don’t have much form at all, unpredictabilities’ (Law, 2004) in science. Dealing with mess, the best we can strive for as researchers is to write ‘out with the greatest care and in the greatest possible detail the succession of minute transformations in the political or industrial world, or some other sphere of life, which it is their privilege to observe in their native town or village, beginning with their own immediate surroundings’ (Tarde, 1899b). This includes the careful production of narratives (Latour, 2005) and

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46 The Pleasure-Pain principle is partially the subject of chapter 5.
conjectures (Weick, 1989) and, as objectively as possible, accounting for the choices made along the way.

Later on, the thesis will expand upon a process known as the management-fasion-setting process (Abrahamson, 1996a). The discussion and subsequent elements of analysis will feature three perspectives – that of the managers, that of the management control system and that of the management consultants.

2.1.5. Summary

So far, this chapter have covered a number of methods for the practical aspects of theorisation. These have been presented in a manner as detailed as possible. However some degree of simplification has been allowed for the benefit of readability. Simplification is not only the result of the sifting through a myriad of interpretation but is also done with the aim of creating a balanced narrative.

The methodology of the thesis does represent the idea of bricolage ideally. The substructure was borrowed from the school of American pragmatism, to which were attached elements from different approaches, such as phenomenology and rhetorical criticism. Key assumptions regarding the limits and benefits of theorisation were introduced, with an influence from the performative sociology of actor-network theory. All this was then added to a methodology of theorisation based on selection criterions and thought trials.

Trying to as present the methodology as meticulously as possible is problematic from especially two perspectives: 1) it opens up for criticism due to the myriad of interpretations of each described segment and 2) it risks putting the actual labour into a black box. This risk is amplified by the objective of theorisation. While seeing no clear path through these risks, additional descriptions and discussions related to methodology and choice are performed where absolutely necessary. Additional information and discussion on the empirical labour may be found in each of the papers outlined in the “List of Papers” in the preface of the thesis.
In the next chapter, this methodology will be put to practice in an attempt to further define the setting for the discussion. In order to set the tone, the central themes of this thesis may need to be re-introduced.47

2.2. Notable fields of inspiration

Given the purpose and the research question of the thesis, it has come to touch upon a vast number of theories, ideas and conjectures. Albeit this, three main areas can be identified. The first two areas are easily labelled as:

1. Management control (including management accounting)

2. Fashion (as part of the sociology of culture)

The third is given below as “Gabriel Tarde”. The use of a name as signifying a field of inspiration and contribution is based on the inability to discover a suitable alternative labelling. However it includes the reading and interpretation of classical sociological prose. The area could be summarised as the field of general sociology and the study of classics, as attempts have been made to develop upon the works of French sociologist Gabriel Tarde (1843-1904).

The idea of presenting these three areas here below is based on the intent to direct discussions toward these specific areas. A problem with the process of theorisation is the numerous large and small influences which appear throughout the process. And although high demands on the quality of the theorisation can be made the interpretation of sociological thoughts, as well as of thoughts in any other science, is a potential soft spot.48

In order to simplify and enhance the reading experience the three central themes of this thesis as well as the ongoing discussions to which this thesis adds are presented. As these areas of research are fairly large and encompass a multitude of approaches and perspectives, these short excerpts should not be understood as summoning up of the discussions. They are but mere guidelines which might be useful before proceeding onto the next chapter.

47 These thematic areas were covered in the first chapter.

48 This problem has been demonstrated by the different interpretations made of Tarde’s ideas by sociologists like Bruno Latour and psychologists like Gilles Deleuze.
2.2.1. Management control

The thematic area of management control is so extensive, even more so if one would add to it such adjacent fields as general management and management accounting, so it would be futile to try to compile and summarise the total width and breadth of management control theory or the many discussions therein. If one were to seek out the roots of the subject, one suggestion would be to trace it back to the early 20th century, which saw the birth of ideas about general management (Giglioni and Bedeian, 1974). However, older and more recent starting points could be argued for, such as the slave trade (Cooke, 2003) or the mills of 19th century America (Johnson, 1972), or the purported fall of management accounting during the late 20th century (Johnson and Kaplan, 1987). But no matter this indeterminacy, the main agenda of management control research seems to be its functions and how it manifests itself in organisations today. This is often done using what Malmi and Granlund (2009) define as theorisation without theory status. Indeed, when the subject is approached from a less normative perspective, referred to by Malmi and Granlund as theorisation with theory status, the theories are given an instrumental image, perhaps due to the production-line like environment into which these theories are adopted (Quattrone, 2009), suggesting that the theories are used more for their novelty value than for their ability or inability to explain management accounting phenomena (Malmi and Granlund, 2009). As a result there is room for additional theorisation of the field in order to further outline an understanding of the phenomenon beyond the mere surface.

This thesis will seek to expand our understanding of some key aspects of management control. One such aspect is a micro-level discussion of the functions of management control systems. Systems like the balanced scorecard have become immediate successes (Gumbus, 2005), but despite this, some implementation projects do tend to fail (McCunn, 1998) and often enough the reason for failure is found on the personal level (Castka et al., 2004) rather than the organisational. One complicating factor here has been identified as commitment (Sjöblom, 2010); commitment may be a question of trendiness (Abrahamson, 1996a, Caldas and Wood Jr, 2000, ten Bos, 2000, Scarbrough and Swan, 2001, Fincham and Roslender, 2003, Rogberg, 2006) to which managers, like most people, are sensitive to.
By discussing the purpose or function of management control it is possible to further our understanding of it. Today we are well versed in how these systems and philosophies are intended to function in their technical sense. But as researchers attached to the themes of alternative accounting have shown there is more to it than technicalities.

2.2.2. Fashion

Being trendy is a question of fashion, and fashion is, theory-wise, a theme found in the sociology of culture. As such, it also relates to an undeniably extensive research area which is difficult to tackle or summarise. Although it is a mature topic (Johansson and Miegel, 1996), combining it with the field of management control research can provide some fresh ideas, at least for the field of management control.

The introduction of a fashion perspective into the thesis was a result of a thought trial wherein various conjectures of a theoretical nature were assessed according to the selection criteria, in order to achieve enough fit between the WHMC project and the theory itself. The benefit of the fashion perspective was in the fact that, aside from a number of prerequisite assumptions – a lifecycle, a minimum of two actors, and a fashionable object or idea – it provided an open area of discussion within the field of management control.

As a field of science, fashion has always been hampered by the negative connotations that have been attached to it; no wonder that every important contribution has begun with the ambition of wanting to create a serious discussion on the subject; as if no such prior ambitions had been formulated. This was as true for economist Caroline Foley in the late 19th century as it was for Eric Abrahamson upon his introduction of the subject into the field of general management in 1996.

In this thesis the main reference for this topic is Eric Abrahamson, writer of a string of well cited papers on management fashion. Abrahamson’s work and ideas have become, for better or worse, the mainstay of almost every publication on the subject of management fashion. Additional publications have followed in his wake, but most of them either accepted the framework proposed by Abrahamson or refrained from commenting upon it. Under the label of ‘management fashion’ the discussion has mainly revolved around

The contribution this thesis seeks to make to the topic of fashion is essentially as naïve as all the forerunners. The provision of a new conjecture is intended to revitalize the discussion, and while Abrahamson turned attached himself to thematic bandwagons, such as neo-institutional theory (Meyer and Rowan, 1977) and culture contingency theory (Hofstede, 1980), this new framework came to be founded upon a more recent bandwagon (Mucchielli, 2000) in sociological thinking – Tardeanism.

By not readily accepting the divide and difference between aesthetic and technological fashion as a fact, a divide which is one of the central themes in Abrahamson’s suggested template for management fashion setting processes (Abrahamson, 1996a), the thesis adds also to the general discussion of fashion. This enables the activation of ideas from fashion theory proper, being based more firmly in sociological and psychological themes, rather than focusing heavily on technological and economical ones, as ideas of equal importance to the ideas which are gathered from themes related to discussions on management control. One such idea which ought to be central in discussions on general fashions and which is given a bigger role than before is the value of aesthetics in management fashion and in management control.

2.2.3. Gabriel Tarde – who and why?

The third field of inspiration has somewhat awkwardly been given the title of a name instead of a specific field. Gabriel Tarde, for many of those who do know about him he was the one who lost his fame to Emilié Durkheim. Over the years his contributions has been called everything from “...the most fruitful conceptions of social life that has ever appeared in the history of philosophy” (Tosti, 1897) to ‘unknown classics’ from a ‘forgotten sociologist’ label (Hughes, 1961). More recently he has been named the father of a range of scientific subjects such as diffusion theory (Rogers, 1995), innovation theory (Kinnunen, 1996) and economic psychology (van Raaij et al., 1988). However he started his career by making crucial contributions to the field of criminology (Wilson, 1954); ideas which caught the attention of researchers in the field of symbolic interaction (Leys, 1993) and which today
has led to his introduction into organization theory (Czarniawska, 2009) and anthropology (Candea, 2010); and not least being hailed as a forerunner to Actor-Network Theory (Latour, 2002, 2005, 2006, Latour and Lépinay, 2009).

Born in the small town of Sarlat, Bordeaux, in 1843 studies at the Toulouse Faculty of Law led to several positions at regional courts around his hometown. During this period he published several papers on criminology that later became the basis for his first book, *La criminalité comparée* (1886); a book which gave him a reputation as the leading criminologist of France (Wilson, 1954, Clark, 1969b). Unlike the Italian criminologists who at this time were observed as the leading European scholars in the subject Tarde did not ascribe criminal behaviour to race but emphasized factors like living conditions, geographic and social composition as well as the role of imitation (Wilson, 1954, Wolfgang, 1961).

The most influential contribution to sociological thought was *Les lois de l’imitation* (1890).49 This book continued on the paths taken and proceeded to detail a framework for understanding the social. As in *La criminalité comparée* the concept of imitation called attention to the relevance of imitation as a unifying factor in the creation and development of society. His last work in criminology *La philosophie pénal* was published that same year.

Following these publications Tarde began an unprecedented journey in his career. He was appointed as the director of the Bureau of Criminal Statistics at the Ministry of Justice in Paris (Wilson, 1954) and also vice-president of the International Institute of Sociology (Anonymous, 1894). In 1900 he was appointed to the chair in modern philosophy at the Collège de France in competition with Henri Bergson, who eventually came to succeed him (Clark, 1969b). That same year, he was also elected to the Académie des Sciences Morals et Politique50 thereby establishing him as the France leading sociologist, outside of the formal university system.51 Tarde was to stay at

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50 According to Wikipedia, the Academy of Moral and Political Sciences, established in 1795, is one of five academies composing *Institut de France*.

51 The Collège de France is an institution outside of the formal university system. It was founded in the 16th century and today it has 52 chairs divided upon a wide range of subjects. The Collège is observed as a high ranking body within research but offers no degrees. The
the Collège de France for the remainder of his life. His final work was the *Psychologie économique* (Tarde, 1902)—a book which not only became the foundation for economic psychology (Hughes, 1961, van Raaij et al., 1988, Wärneryd, 2007) but which also was a direct questioning of the directions taken by contemporary economics. Tarde died in 1904 at the age of 61.

At first, it might seem reactionary to invoke the writings of a sociologist who had no formal academic training in the subject, who failed to be accepted by the formal university system and whose direct imprint on sociological thought must be rated as minor. However his rise to recent fame, propelled by Actor-Network theorist Bruno Latour (Latour, 2002, 2005, 2006, 2008), has demonstrated that there are many elements in his sociological framework that deserves scrutinizing. It seems that the renewed academic interest in Tarde’s work may be something more than a mere academic ‘hype’.

A potential problem when reading classics is the risk of being blinded by the language. Tarde is noted for having made excessive use of such elements as the scientism of Cournot, Leibniz’s mechanical explanations and Darwin’s evolutionary theory (Taymans, 1950). A weakness that probably brought him into a conflicting discussion with Durkheim about the nature and expression of positivism (Viana Vargas et al., 2008). The problems are accentuated with concepts such as *imitative rays, somnambulism* and *monads*. Concepts whose interpretations have been over-exceeded the obvious

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It was not until 1902 that sociology was fully accepted in the universities of Paris, with the election of Durkheim to the chair left vacant after the death of Buisson (Clark, 1973). Tarde had previously attempted to alter the title of the chair left vacant at the Collège de France upon the death of the philosopher Nourisson from modern philosophy to sociology, but the faculty had refused this proposition, thereby appointing Tarde to the position of professor of modern philosophy

52 Thereby providing a suggestion for why he was included into Schumpeter’s History of economic analysis.

53 Again it is worth observing that there are several instances where his indirect influence has been proven to be immense.

54 According to the authors it is not beyond our imagination to assume that Tarde and Durkheim accused each other for being a positivist.
boundaries of Tarde’s original intentions. But then what was the nature of these intentions?

FIGURE 4

GABRIEL TARDE

This picture is taken from *Archives d’Anthropologie Criminelle, Volume 19* (1904).

Part of the creation of a conjecture on the phenomena of management fashion involved a reading of the original works of Gabriel Tarde. To some extent inspiration was gathered from researchers like Blackman and Latour but

55 Like Latour I’m highly skeptical of the ‘science of memetics’ (Brodie, 1996) and the attempts to introduce Tarde as its founding father (Marsden, 2000).
the main ambition has been to interpret his ideas independently. One para-
paragraph especially, taken from *Laws of imitation* (Tarde, 1903) provided ample
influence on the direction of the thesis:

‘Invention and imitation are, as we know, the elementary social acts. But
what is the social substance or force through which this act is accomplished
and of which it is merely the form? In other words, what is invented or im-
itated? The thing which is invented, the thing which is imitated, is always an
idea or a volition, a judgment or a purpose, which embodies a certain
amount of belief and desire. And here we have, in fact, the very soul of
words, of religious prayers, of state administration, of the articles of a code,
of moral duties, of industrial achievements or of artistic processes. Desire
and belief: they are the substance and the force, they are the two psycholog-
ical quantities which are found at the bottom of all the sensational qualities
with which they combine; and when invention and then imitation takes pos-
session of them in order to organise and use them, they also are the real
social quantities’

Among the many alternative approaches listed in Baxter and Chua’s (2003)
overview two were labelled with variations of the proponents’ surnames, i.e.
the Foucauldian and the Latourian approaches. Tardeanism may well appear
as yet another freestanding alternative given that he has become sort of a
phenomenon in sociology; some go as far as to label him the new craze
(Mucchielli, 2000).

While the main idea was not to create an original interpretation of Tarde, the
introduction of his ideas into the thesis and the relative novelty of his ideas
resulted in just that. There are, when it comes to the question of interpreta-
tion, essentially two opposing camps – one which draws upon the works of
Gilles Deleuze and one which draws upon Latour. By turning directly to and
building upon the original texts of Tarde, an attempt has been made to trace
and associate his ideas with others according to the principles presented ear-
lier in this chapter, in order to provide a freestanding and comprehensive
take on management control systems as fashionable phenomena.
2.3. Moving on

The purpose of this chapter has been to account for the methodological choices made throughout the creative process of theorisation. In so doing it is hoped that the readability of the ensuing chapters are increased and that some of the twists and turns may be better understood. Henceforth the focus is set upon the formulation of a grand narrative meaning that little room will be spent upon motivating certain decisions or on explaining methodological issues.

In the next chapter the surface form of the management-fashion-setting process is to be narrowed down to the level of establishing common denominators. What can and what can’t be accepted as “true” in the not so scientific sense of the word? From there-on the established truth of the current management fashion theory is discussed and deconstructed in order to begin the adding of underlying structures. This includes a further plunge into the management control and fashion literature and the identification of developable themes. Also the sociological ideas of Tarde is further introduced and confronted with these discoveries. Chapter four and five will then proceed by translating these discoveries in order to move towards the formulation of a balanced and comprehensible suggestion on the management fashion phenomena. This is done by first moving inwards toward the researched situation and the empirical data and secondly by moving away from said situation in order to discuss the observations from a more general point of view.
3 – Themes in the surface form

“...they have defined the place where the Ternary conducts its force into the Septenary”

J. DEE (1591) MONAS HIEROGLYPHICA, THEOREM VIII

Having sought to outline the methodology and central themes of this thesis in the previous chapter it is now time to proceed with defining the restricted situation that is the main scope of the discussion. Part of this process includes a positioning as regards previous assumptions linked to this situation, as well as the deconstruction of the situation in order to approach it as openly as possible.

Chapter 2.1.1. started the process of establishing a starting point and narrowing down the restricted situation to be discussed i.e. defining the result about which more information is needed. It was argued that the meeting between consultants, on the one hand, and managers, on the other, was of key importance for the setting of management fashions. This chapter will further the understanding of the complexity of this situation, its purpose being to provide a foundation for theorisation. This includes the further establishment of how the three main plotlines of the thesis, such as they were presented in the end of the second chapter, will add to our understanding of the forces involved in the setting of management control systems. This includes the setting up of a number of boundaries, orientations and assumptions for the conjecture.

The structure of the chapter is based on two parts, although the number of subchapters is higher. The first part, stretching over subchapters 3.1. to
3.3., deals with fashion in different ways. First the current mainstream of management fashion theory, being the theory most closely related to the ambitions of this thesis, is presented. It is then dismantled, a process which include the rejection of some elements as well as the acceptance of others (see chapter 3.2.). It should be noted that rejecting elements of said theory is not the same as falsifying them; but in order to provide a salient contribution some sacrifices have to be made along the way. This section of the chapter then proceeds toward a discussion about general fashion leading towards the introduction of imitation as a factor in fashionable change.

The second part of the chapter deals with the technical component upon which the idea of management fashions are built. Management control and management control systems are discussed from a number of perspectives and definitions and boundaries are sought. Subchapter 3.4. notes that the boundaries and relationships to adjacent concepts, such as management and management accounting, are rather fleeting and, like previous contributions in the field of management fashion, this thesis will claim a measure of cross-border generality. The chapter then culminates in an expanded understanding of the surface form that is to be analysed.

Throughout the chapter and onwards, a visual representation of the discussion is reiterated to summarise the current assumptions. This figure will become more complex throughout the thesis, so that a comprehensive visual suggestion can be made at the end. The objective is to obtain a figure of similar capacity to the one presented by management fashion researcher Eric Abrahamson in 1996 (Figure 5). The benefits of such a visualised suggestion are many – they create a demand for stringency in the discussion and they are easily interpretable by interlocutors, be they other academics or others with an interest in the subject.

3.1. Management fashion – the contrasting view

The theory of management fashion was developed through a string of papers (Abrahamson, 1991, Abrahamson and Rosenkopf, 1993, Abrahamson and Fombrun, 1994) during the first half of the 1990s. The papers culminated in a single comprehensive suggestion, aptly titled Management fashion (Abrahamson, 1996a). The conclusion included the presentation of a possible an-
answer\textsuperscript{56} as to why managers choose to adopt or reject management techniques. The answer, according to Abrahamson, would be of a general character, thereby providing insight into the adoption of not only management techniques but also management accounting, management control techniques, marketing techniques and so on. Abrahamson’s paper was highly conceptual and strongly exhorted universities and business schools to engage with the management fashion industry in order to make it more sound. Along with this advice, Abrahamson also suggested some questions\textsuperscript{57} that could be addressed by future researchers; the contributions that this thesis aims at making are somewhat based on these suggestions, although the focus has become inverted.

The suggestion builds on the hypothetical but fundamental difference between aesthetic fashions and technical fashions (Abrahamson, 1996c). Where aesthetic fashions are subject to socio-psychological forces such as vanity and boredom, technical fashions, to which management fashions belong, are based upon techno-economical forces e.g. macroeconomic waves and norms promoting rationality and efficiency. All interaction between managers and consultants is subjected to the will of different institutionalized and nationalized norms (Abrahamson, 1996a). Key theoretical plotlines are the theory of cultural contingency (Hofstede, 1980, 1991) and neo-institutional theory (Meyer and Rowan, 1977, Scott and Meyer, 1994). Classical theory on general fashion is referred to but does not form the central basis.

The stated definition of a management fashion is that they are ‘a relatively transitory collective belief, disseminated by management fashion setters, that a management technique leads rational management progress’. The definition accepts the assumption that there is a life-cycle of fashions, a birth and a

\textsuperscript{56} These answers are summarised below.

\textsuperscript{57} The questions reads as follows:

1. What is the relation between country norms and the existence and nature of management fashion markets?

2. What is the structure of management-fashion-setting communities and how do management-fashion-setting processes function?

3. What forces external to the fashion-setting process shape management fashion demand?
death. Visually, that life-cycle is best illustrated by means of a bell-shaped curve where adoption and rejection are represented in the low-points (Abrahamson, 1996a). One wave of fashion is doomed to be replaced by the next. This change begins due to alterations to the national norms of rationality and progress. The process is activated through the influence of fashion setters. This process is referred to as the management-fashion-setting process, and it is defined as ‘the process by which management fashion setters continuously redefine both their and fashion followers’ collective beliefs about which management techniques lead rational management progress’ (Abrahamson, 1996a). This process is an umbrella term, beneath which are all the events and processes related to the life-cycle of management fashions, focusing on those related to their institutionalisation. Of key importance here are also two kinds of principal actors. The first is the ‘fashion setter’ whose epithet suggests a non-specific representative of organisations that tries to influence the management styles of organisations, such as management gurus, or business schools. The second is the ‘fashion users’, among whom various types of representatives from various types of organisations, from top management downwards, are represented. These two actors are linked through interaction and two-way communication (Figure 5). These actors and the overarching superstructure of norms create a market-like interaction situation of supply and demand. This outline is in itself not remarkable, as the suggestion resounds with the ideas of classical fashion theorists like Simmel and Blumer; it is also at this stage that the idea of management fashions, to some extent, converges with the point of departure of this thesis, as defined in chapter 2.1.1.

The management fashion setting process is built upon four stages, all of which are traceable back to classical economists such as Say (1859). Each stage is a fairly well restricted process suggesting the possibility of isolating each element for further individual study. The four stages are titled ‘creation’, ‘selection’, ‘processing’ and ‘dissemination’.

58 Complementary accounts have been provided by other researchers (Røvik, 1996) which cover the exit-processes (deinstitutionalisation) of fashions; their absence in the original work suggests that fashions are never really deinstitutionalised using a pre-planned and conscious scheme, but are instead abandoned or decoupled when a new bandwagon is embarked upon.

59 Say’s categories are production, circulation, distribution, and consumption
The management fashion setting process is dominated by suppliers and demanders who are influenced by each other, while also being subjected to the norms of rationality and progression that are prevalent in the management fashion market (Abrahamson, 1996a).

The management fashion theory proposes two methods of creation. Either theories are created by a manager in an organisation or they are invented by a ‘guru’. In both cases the invention may well be an actual reinvention or
rediscovery of earlier ideas (Kimberly, 1981), one example of which is the
GP method (Alcouffe et al., 2008). 60

Although the creation of a management fashion is a key stage in the man-
agement-fashion-setting process, studies have only briefly touched on the
subject. The reason for this might be purely practical. Questions may be
raised upon how one is to observe such a process? Furthermore, it is impos-
sible to know beforehand if what is being observed will become a fashion.

The selection stage is primarily based on the findings from the music indus-
try (Hirsch, 1972). The claim is that fashion setters select new fashions from
a wide variety of possibilities, based on their insights into what is most likely
to become fashionable. This process is somewhat similar to the notion of
sensitising, which suggests a special awareness or hunch regarding what
would be most sought-after in the market (Blumer, 1969). The whole process
is rather vaguely explained in the management fashion paper (Abrahamson,
1996a), probably due to the problems inherent in observing said process. It is
suggested that selection includes an assessment process where the socio-
psychological and techno-economic forces are somehow evaluated or meas-
ured. It is also assumed that today’s successes reveal much about tomor-
row’s, thus indicating the presence of an inherent and positive relationship
between one fashion and the next.

Processing involves attaching rhetoric to new management techniques. For
this to take place it must have been assumed beforehand that the developed
fashions exist in a pure form, with no appended rhetoric. The objective of
attaching rhetoric to a fashion is to make it appear rational and progressive,
thereby satiating the demands of the market. This rhetoric can be constructed
upon isolated cases of successful companies, quasi-theoretical statements or
large-scale, empirically validated scientific theories. However, the claims
may grow into emotional and non-scientific prose (Nørreklit, 2003).

Dissemination refers mainly to the spread of an idea through the print media,
including the publication of books or papers in respected journals, which

60 The GP method, named after Georges Perrin, is a cost-evaluation method that was de-
veloped in the mid-thirties (Levant and de La Villarmois, 2004). The essence of Perrin’s critique
was similar to the ideas adopted by the proponents of activity-based costing in 1987 (Alcouffe
et al., 2008).
other practitioners can read, refer to and appreciate. The success or importance of a fashion is measured through press media citations (Abrahamson, 1996a). While this is the most understandable element in the management fashion setting process it is also the one easiest to criticise, because while print media indicators may be interesting to use in management fashion studies there are some methodological challenges and limitations that have to be considered first, such as database compositions and search procedures (Benders et al., 2007). One would also have to reflect upon whether or not a print media citation represents the actual use of a technique or if it is part of the hype.

3.1.1. Forces shaping demand

To explain the demand for management fashions, a number of forces were described that in different ways intervened with the management of an organisation. These forces take hold of the managers but not by acting primarily from within them. Instead, they are mainly external forces of a techno-economical character. These are composed of long waves, representing the expansion and the contraction of the economy (Kondratieff, 1935), as well as the irreconcilable structural conflict that is visualised through increases and decreases in union activity. These factors, which are of macro-economic character, along with social demands for rationality and efficiency, lead to the introduction of new management techniques (Abrahamson, 1996a, 1997).

Aside from the techno-economical forces, the theory of management fashion allows for the introduction of some elements from classical fashion theory. This comes through in the presentation of socio-psychological forces that shape the demand for management techniques. However, these forces are less influential than the techno-economical ones. Influences in this area are gathered from disparate theories ranging from psychodynamic explanations of fashion (Flugel, 1930) to class theory (Simmel, 1957). One paper in particular is identified as being of significant importance. It suggests that fashions possess the quality of both appeasing people’s demands for individuality and satisfying their demand for conformity—two contradictory and competing forces of the human psyche (Sapir, 1931). This was interpreted into the management fashion setting as: ‘managers demand management fashions to appear individualistic and novel, relative to the mass of managers
who are out of fashion. They maintain some measure of conformity and tradi-
tionalism, however, by using techniques used by other managers who are
in fashion’ (Abrahamson, 1996a). One problem with this interpretation in
this setting is that nothing is said about how managers in general decide
which managers are in or out of fashion. Another unresolved question con-
cerns who to copy. For example, one might wonder in relation to the bal-
anced scorecard (BSC) who the earliest inventor was, why they adopted the
BSC and who they copied. Other explanatory forces suggested are feelings
of frustration and boredom (Smelser, 1962). Sifting through the post-
Abrahamsonian works it is evident that there has been little attention given
to the development and understanding of these so called socio-psychological
forces. This means that the merits and potentials of these forces have never
really been tested.

Although populated by humans, the theory on management fashions did not
venture into micro-interactions, instead it chose to accept the organisational
level of analysis as the bottom line; this was done in accordance with the
general practice for studies in management and management accounting
(Kimberly, 1981). In essence, both the managers and the management con-
sultants were seen as mere conduits that, guided by these forces, developed
sellable management techniques in accordance with national norm systems.
In contrast to aesthetic fashions, management fashions are assumed to be
disconnected from individual desires (Abrahamson, 1996c).

3.2. Deconstructing and reconstruction

Although the management fashion theory may seem a handy and relevant
model for analysing the situation outlined in chapter 2.1.1., there are a num-
ber of objections that can be raised. These objections are enough to motivate
the attempt to formulate an independent suggestion that competes with or
completes the management fashion theory. First and foremost of these is the
critique which appeared in the wake of the 1996 publication and which con-
cluded that techno-economical factors, while being interesting, had little or
nothing to do with the shaping of management fashion demand (Kieser,
1997). This conclusion finds support in a study on truck design, which con-
cludes that aesthetic and psychological factors are central in technical deci-
sions (Sköld, 2008).
Based upon the experiences of the WHMC project, some of the fundamental elements of the management fashion theory did not meet the selection criteria (chapter 2.1.2.). The differentiation between management fashions and general fashions, as well as the dependence upon techno-economical explanations, failed to pass the “That’s real” criterion as there were no immediate indications of an externally influencing norm system pushing for efficiency and rationality. Rather there seemed to be relational forces as well as internally based ones such as curiosity and perhaps anxiety present.\textsuperscript{61} This decision was reinforced by the failure of the management-fashion-setting-process to meet the “That’s beautiful” criterion. The reason the visual and textual model failed was an imbalance between the defined actors and social superstructures. The failure of these elements to pass through the thought trial is not to be equated with a rejection of falsification. The management fashion theory still met the two criteria of “That’s interesting” and “That’s plausible”, meaning that there is a value in proceeding with developing that vein, but that is for another thesis.

Where some aspects of the management fashion theory had to be rejected for the continuation of the thesis, others made it through. The two most noteworthy among these are the idea of a market for management techniques and the relationship between those that demand management fashion and those that supply them. Working from the traditional definition of a market and its functions (Callon, 1998), it is possible to see the actors’ mutual dependence. This dependence is defined through the supply and demand of goods and services. Accepting this idea means accepting the idea that both the salesman and the buyer are active participants in the ongoing processes. This idea provides a balanced image for the study to deal with (Figure 6).

Also accepted but not depicted in the figure below is the assumption that management control philosophies and systems are prone to fluctuations, as are any other areas associated with fashion. However, given the many differing lengths given to the long-waves (Juglar, 1862, Kondratieff, 1935, Schumpeter, 1942) no assumptions are made about the length and intensity

\textsuperscript{61} This is, naturally, a risky statement and some would argue that the failure to observe these norms was the result of either being blind to them or of not having grasped a proper amount of the surrounding milieu. These norms may act through the consultants, it could be argued. If this is the case, these norms will likely be found in the prolongation of the thesis’ conclusions as ample room is given to discuss and analyse the sayings of said consultants.
of fashions. Such measures may very well be interesting to make and to discuss but, that too, would be a subject for a whole thesis alone.

Having bought into the notion of management control systems appearing to be fashions, but at the same time rejected the idea of differentiating between technical and aesthetic fashions, it seems beneficial to turn classics of fashion theory. Maybe one can find some key element there that could enable a further understanding of the ongoing processes.

**FIGURE 6**

THE SURFACE FORM IN ITS MOST SIMPLE OUTLINE

The figure seeks to capture the surface form of the situation discussed. A market where actors, without any prior assumption about their hierarchical order, are supplying and demanding something is assumed to be the simplest rendition of the relationships found in the management-fashion-setting process.
3.3. Developing a notion of fashion

According to an online etymological database (Etymonline), the word ‘fashion’ first appeared in the English language at some point in the fourteenth century. Initially, the word was associated with other words like ‘shape’, ‘manner’ and ‘mode’—it owed its origin to the French word ‘façon’, which in turn was derived from the Latin ‘factionem’. In its original Latin form, the word was used to refer to a collective action, i.e. a group of people acting together or, more literally, making or doing something together. The word underwent a semantic change in the late fifteenth century—the database mentions the year 1489—when the word ‘fashion’ began to signal a prevailing custom; within the next few decades it was used to describe attire, attributes and clothing. In the early seventeenth century, it acquired the positive connotation of being stylish, as indicated by phrases like *en vogue*—a phrase meaning ‘borne along the waves of fashion’—and *à la mode*. Its negative counterpart, *unfashionable*, was used in the late sixteenth century to denote something that was ‘incapable of being shaped’, but from the mid-seventeenth century onwards, the word was gradually used to describe that which was not in harmony with the current fashion.

The Swedish equivalent of fashion is the word *mode*,\(^{62}\) derived from the English and French word ‘mode’, meaning custom, and ultimately harking back to the Latin word ‘modus’, meaning measure or manner. One of the earliest instances of the use of the word can be found in an estate inventory deed dating back to 1671, which lists a garment belonging to ‘an old style’ (mode); however, in some examples from the mid-seventeenth century, it is obvious that the word also signified a prevailing custom. According to the Swedish Academy, the word is mainly used today in its latter sense, i.e. to denote a prevailing custom (SAOB, 1997).

The etymologies of the above words, therefore, indicate both processes and objects, i.e. doing/creating something fashionable, a collective action/custom/following of a fashion and a prevalent style/fashion. This multiplicity of meanings fully evinces the complexity of formulating a theory to describe fashion, for such a theory should be able to correspond to all, or at least to as many as possible, of the variations built into the word.

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\(^{62}\) [muːde]
The scientific study of fashion can be traced back to economist John Rae in 1834 (Leibenstein, 1950). However, there were other popular accounts of fashion both before and after the publication of Rae’s *Statement of some new principles on the subject of political economy* (1834). Earlier accounts of fashion include Pliny’s comments on how habits associated with a life of luxury had spread from the Egyptian royalties to the high-ranking noble families of Rome, for example, the consumption of powdered pearls (p. 246). In the late nineteenth century, Gardiner (1897) published a book that mainly focused on the trends in British attire from its earliest days to modern times, while claiming to avoid a ‘technical treatise on a subject which is practically inexhaustible’. This book bears many resemblances to today’s fashion magazines, albeit in a compiled and enhanced form.

Since Rae’s *Political economy* received much attention, Mixter (1905) and Alcott (2004) list other economists that were highly influenced by Rae, which include Eugen Böhm-Bawerk, Alfred Marshall, John Stuart Mill, Joseph Schumpeter and Thorstein Veblen. Rae’s book was also a critique of Adam Smith’s (1776) *The wealth of nations*, with the sub-title of the 1834 edition being ‘exposing the fallacies of the system of free trade, and some other doctrines maintained in “The wealth of nations”’. Rae’s book contains an interesting passage taken from the criticised work of Smith, providing a bridge between the theories of Smith and Simmel, the latter being a highly influential fashion theorist. According to Rae,

*When by the improvements in the productive powers of manufacturing art and industry, the expense of any one dress comes to be very moderate, the variety will naturally be very great. The rich, not being able to distinguish themselves by the expense of any one dress, will naturally endeavour to do so by the multitude and variety of their dresses* (Rae, p. 251).

A reader who accepts Simmel’s (1957) explanation would find support for the theory of class differentiation as a fashion impetus in the above quota-

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63 In the thesis, I have used the 1905 edition, which has been made available by www.archive.org. This edition is entitled ‘The sociological theory of capital’ (Rae, 1905).

64 Pliny’s observations were recorded for posterity by Horace (65–8 BC).

65 I refrain from further comment on Rae’s critique of WoN as that topic is outside the scope of this thesis.
tion. However, the crux of the matter for Rae was not class but vanity (p. 245), a notion later developed by Veblen (1899). In civilized nations, ostentatious vanity is countered by social affections and intellectual powers that accompany the accumulation of wealth (p. 260), thereby restricting the display of luxury to some extent. In an instance of structuralist thinking, Rae proceeded to add that it is folly for any one individual to oppose the rituals of vanity and luxury, as this would lead to social chastisement (p. 263).

While the more sociology-oriented Simmel and Veblen can be considered to have constituted the mainstream of the debate at the time within this specific field, economist Caroline Foley (1893) published a paper criticizing the allegedly condescending tone used by other economists such as Mill, Cournot, and Marshall in their comments on variations in consumption, which are today regarded as trends in fashion. According to Foley, these comments showed a lack of understanding of the fluctuating nature of demand for certain products—a nature that was, in Foley’s opinion, better understood by sociologists such as Spencer, Fourier and Montaigne. There was also inadequate understanding of the fact that this ‘cosmic law’ was not limited to luxuries or any special class of wants, but that fashions were to be treated as ‘want in wants’ (p. 462), thereby including non-conspicuous consumption and transforming fashion from an oddity into an everyday phenomena.

The dawn of the twentieth century and its accompanying breakthroughs in the field of sociology heralded new approaches in the study of fashion. Simmel (1957), who is regarded as an imposing figure in fashion studies, argued that fashions were perpetually changing and were somehow associated with the class struggle. Despite this, class was not the only factor that could explain the continual changes in fashion. In the introduction to his paper, Simmel connected fashion with what he called ‘imitation’. According to Simmel, human beings have a dualistic nature. On the one hand, we seek change, specialisation and peculiarity, while on the other a part of us seeks

66 Not so much is known today about Caroline Foley. She is portrayed (Fullbrook, 1998) as having been ahead of her male contemporaries, e.g. Veblen, and as a forerunner to a French intersubjectivity.

67 The paper was originally published in 1904. However, there is no copy of that original paper available to me. The 1904 paper was reprinted without change in The American Journal of Sociology in 1957, which thereby serves to explain the positioning of the paper as an early twentieth century artefact.
duration, generalization and similarity. In such a dualistic setting, the impulse of imitation—which, according to Baldwin (1894) and Tarde (1890), is inherent in the nature of human beings—acts as a key factor in the propagation of fashions. However, imitation alone would not fully determine fashions, according to Simmel. The urge to achieve a kind of specialisation and peculiarity expressed itself among the upper (or the leisure) class as a tendency to adopt new fashions, as those already prevalent begin to be imitated by the lower classes in their urge to achieve similarity. This was Simmel’s conclusion, and the locus of the critique directed towards his ideas today (Kieser, 2002) dwells on the fact that fashion is bound to trickle down from the upper classes to the lower classes, and new trends appear due to the efforts of the leisure class members to differentiate themselves. The prominence given to the conflict found in class-differentiation excluded production and the producers of fashions from the analysis.

A distinction between fashions and fads appeared later on with Edward Sapir’s (1931) definition of fashion in the Encyclopaedia of the Social Sciences. Fashions, according to Sapir, were concepts rooted in history, whereas fads could be defined as personal applications of fashion with a lesser degree of social approval. Fads were thus limited to a minority of the population, whereas fashions belonged to the majority. It was also noted that the two were interchangeable in nature—each could transform into the other. However, Sapir’s main contribution to the study of fashion is that he undermined the role of conspicuousness in influencing fashion. As Foley already had noted, fashion is often seen as representing something quaint. It is uncertain whether or not Sapir knew of Foley’s contributions to the field, but he continued the process of turning fashions into an everyday phenomenon by stating that they were ‘customs in the guise of departure from customs’ (p. 267), establishing them as historical concepts that from time to time were in or out of use (p. 268), thereby predating today’s B.O.H.I.C.A. and regurgitation claims—cf. Kimberly (1981) and Davenport et al. (2003). Sapir also

68 The bulk of the critique of Simmel’s conclusion is composed of observations wherein a particular fashion started among the lower classes, not the upper classes, with the latter imitating the former. While Kieser (2002) contends that Simmel’s ideas are outdated, Abrahamson (1996a) includes them as one of the parameters in the socio-psychological forces that shape management fashion demand.

69 An acronym that stands for ‘Bend Over, Here It Comes Again’.
concluded that fashions could be seen as the solution to a subtle conflict and that they were not always positive in their nature—they could also be interpreted as a form of social tyranny (p. 267). This conflict is not necessarily a social one, but is perhaps more often a psychological one, since boredom, restlessness and curiosity are mentioned as its root causes. Sapir was probably also the first person to introduce the producers of fashions in the realm of academia, with his conclusion that there was big money to be made in the fashion industry (p. 271). However, according to Sapir, the role of the fashion designer was not to impose fashions on the populace but to ‘coax people into accepting what they have themselves unconsciously suggested’ (p. 272).

This approach, reinterpreting fashion as an everyday phenomenon, was continued by Blumer (1969) who, like Foley (1893), called for a serious approach to the study of fashion trends. Blumer criticized views that restricted the idea of fashion to the role of adornment, which can be treated as inconsequential, aberrant or irrational. He expressed his dissatisfaction with the treatment of the subject until then and sought to formulate a theory of fashion, in which fashions would be treated as social phenomena in their own right. He also extended the study of fashions to include areas other than apparel, specifically mentioning the physical and biological sciences as areas that showed a tendency to experience swings in fashion. Blumer went on to formulate six conditions that must be satisfied with respect to a specific area for it to be regarded as characterised by fashions; these conditions are as follows:

- The area must be involved in or linked to change.
- The area must be open to suggestions and new ideas.
- The area must accept the element of choice.
- In that area, it should not be mandatory for the merits of an idea to be demonstrated or tested before the idea’s acceptance.
- There must be room for prestigious figures in that area.
- The area must be open to external influences.

Blumer’s contributions include a reinterpretation of the role of the elite in fashion setting and an increased focus on fashion designers, which laid the
foundation for the process-based view of fashion supported by Abrahamson (1996a). Blumer was critical of Simmel’s analysis and claimed that it was not the elite that set new fashions but the fashions, instead, that created new elites. The new elites were represented by those who connected themselves with modern ideas, i.e. ideas that the collective would deem to be in the forefront of contemporary style. Fashion designers, meanwhile, sought to tap the incipient tastes of the collective by further developing the past, present and future or upcoming designs, the last being considered as ‘expressions of modernity’ (p. 279).

Having thus outlined some, but not all, of the major plotlines in fashion theory some interesting ideas emerge. The reciprocity which was found in the original management fashion theory resonates in many of the works, not least in Sapir and Blumer’s. These two also highlight the work of the fashion setter, the sensitising and the coaxing aspects of creating a fashion, but they are also clear that much of the inspiration comes from the direct or indirect demand of fashion consumers; a group whose actions are the focus of the works of Simmel and Foley. These two theorists may seem very different, but reading between the lines of the former one is led to wonder whether or not class differentiation does belong to the psychologically originated want in wants assumed by Foley; imitating someone in order to appear above your station and finding new styles due to not wanting to be similar to the imitators. This speaks of insecurity and escapism.

Having moved a little further along the line, we find ourselves with a vast number of suggestions. If these suggestions were to be divided onto the different actors (Figure 7) the suppliers of management control systems would seem to first be sensitive toward an unidentified want (Blumer, 1969) expressed by managers. They would then strive to coax (Sapir, 1931) these managers into accepting their solution as the proper one. The unidentified want of the managers would, however, not be satiated with this solution (Foley, 1893) as satisfaction would negate the rise of still newer fashions.

However there is a problem with heterogeneity, the many different approaches from where the ideas originate poses a problem of credibility, albeit that this is done within the philosophy of a bricolage (Lévi-Strauss, 70 Is it possible to cover them all?)
1972, Derrida, 1993).\footnote{Bricolage is presented in chapter 2.1.2} We must therefore venture further in order to find a cohesive framework for analysis.

FIGURE 7

ADDING CONTEXT

By reviewing the assumptions formulated among fashion theorists it is possible to arrive with the above suggestion. While being sensitive to the future demand of managers, fashion setters attempts to coax them toward their solution. The managers, on the other hand, are under the influence of some hitherto unidentified want which help attract their attention.

\footnote{Bricolage is presented in chapter 2.1.2}
3.3.1. Fashion as imitation

The most important task at this point is to seek out a unifying theoretical framework that provides infrastructure and guidance. Based upon the inspiration found in the literature, as well as upon the captured data from the WHMC project, a foothold was found in the crossroads between innovation theory and economic psychology. Here the recent re-emergence of sociologist Gabriel Tarde appeared in force (Wärneryd, 2007). Building upon the notion of imitation, but in a very different way to that of the school of neo-institutional theory (DiMaggio and Powell, 1983), an inter-psychologically or inter-mentally (Asplund, 1987) based approach seemed plausible. Tarde was one of the very early sociologists and one of the first to provide a framework resembling today’s ideas on social constructionist and social constructivism. Consequently, his ideas have been seen as fresh and readily exploitable within fields such as sociology (Latour and Lépinay, 2009), anthropology (Candea, 2010), just to mention a few. We have in them a framework that is practically untarnished and which can be developed using both contemporary and modern ideas.

While the most accessible elements of Tarde’s theory are composed around the notion of imitation there are more layers to it. These layers have not always come to light, despite the once immense influence of Tarde.72 For instance, it is possible to compare the reciprocal relationship and interdependence between desires and beliefs (Tarde, 1903) with a merger of many of the classical fashion theorists. For Tarde, imitation was the fundamental social act, but beneath this act were desires and beliefs.73 It was when desires was

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72 There are those that acknowledge Tarde as the father of diffusion theory (Rogers, 1995) and innovation theory (Kinnunen, 1996), as well as the theory of economic psychology (van Raaij et al., 1988). He have also provided crucial contributions to criminology (Wilson, 1954), the theory of symbolic interaction (Leys, 1993), theory of entrepreneurship (Taymans, 1950) and organisation theory (Czarniawska, 2009).

73 The relationship between the concepts is presented as follows by Tarde: ‘Invention and imitation are, as we know, the elementary social acts. But what is the social substance or force through which this act is accomplished and of which it is merely the form? In other words, what is invented or imitated? The thing which is invented, the thing which is imitated, is always an idea or volition, a judgment or a purpose, which embodies a certain amount of belief and desire. And here we have, in fact, the very soul of words, of religious prayers, of state administration, of the articles of a code, of moral duties, of industrial achievements or of artistic processes. Desire and belief: they are the substance and the force, they are the two
organized and translated into beliefs that imitation, and also innovation, appeared. While originating from within, desires that are of interest for scientific study, according to Tarde, display an inter-mental character or effect. Hence they ought to be at least indirectly observable within the relationship and interaction between at least two actors. If paired with the classical fashion theorists, Tarde suggests that instead of using conspicuous consumption (Veblen, 1899), class differentiation (Simmel, 1957), or boredom (Smelser, 1962) as the explanation for swings in fashion one should look towards the faculties of humans. This corresponds with the notion of wants in wants (Foley, 1893).

The second aspect forming the bottom-line in Tarde’s sociology is belief. Beliefs are based upon desires, or rather, beliefs appear when desires are organised (Tarde, 1903). While not presupposing an active and mediating factor, it is easy to see how the fashion setters fulfil this task. In fashion theory they are presented as working through means of sensitising and coaxing (Sapir, 1931, Blumer, 1969). The product of their labour is somewhat similar psychological quantities which are found at the bottom of all the sensational qualities with which they combine; and when invention and then imitation takes possession of them in order to organise and use them, they also are the real social quantities’ (Tarde, 1903).

It is argued that the intra mental perspective seeks to understand such factors which are hidden within an actor and which don’t necessarily percolate into the relationships and interactions of individuals. Psychology is understood as the science of the intra mental (Asplund, 1987). Like Durkheim, Tarde underscored the difference between psychology and sociology, but where Durkheim initially strived to separate and isolate the two subjects Tarde built upon the former in order to create a micro-based perspective in the latter (Clark, 1969b). Recently Durkheim’s approach and the sociology which evolved from it has been caricatured (or characterised?) as seeking to distance itself from the object of study, while any other scientific approach seeks to move as close to its objects as possible (Latour, 2005). Whether or not this caricature (characterisation?) is a correct representation or a complete falsification is not for this thesis to judge, though its suggestion and recommendation is as amenable as it is logical.

Here one can spot thought transference between Tarde and representatives of the phenomenological tradition described in chapter 2.

While having been labelled a true avant-gardist among contemporary economists (Fullbrook, 1998), Caroline Foley has all but vanished into history, not even deserving a mention in Schumpeter’s standard work on economic analysis (Schumpeter, 1963); a recognition Tarde managed to earn without even being an economist.
lar, if not to norms, at least to maxims (Guillet de Monthoux, 1981). Consequently they carry with them ideas of what are the appropriate or suitable behaviours or solutions.

**FIGURE 8**

**THE SURFACE AS SEEN THROUGH THE EYES OF GABRIEL TARDE**

When adapted according to the basic guidelines set in Tarde’s sociology the management-fashion-setting process may appear as above.

Together, the notions of belief and desire form a comprehensible outline of the situation appearing in the WHMC project (Figure 8). Unlike previously, we now have one platform to proceed from when analysing the result (see chapter 2.1.1.). However, there is still one factor left to discuss. The desires that were supposedly displayed by the managers in the WHMC project were not directed towards the consultants. The consultants were not their goal.
Likewise, the purpose of the project to which the consultants had been in-
vited was not merely to give lectures. There was a topic and a central pillar
around which the lectures circled and, in the prolongation of the project, this
pillar was translated into the notion of health statements as a method for
work health management control (Almqvist et al., 2007). This element, i.e.
the product that is the fashion, is still absent in the framework. To proceed
we need to know more about management control and management control
systems.

3.4. **On management control**

In whichever field of study one chooses to locate a study of fashion—be it
clothing, science or management—one factor remains the same. There is
always an object of desire, a hub around which things evolve. In a study of
fashions in management control systems, this object of desire is a specific
management control technique and the ideas which are linked to it.

The next few pages will present some of the major themes in and around
management control. This will be done by examining the history of man-
agement control thinking, as well as by presenting a number of definitions of
management control. As will be observed, there are a limited number of
definitions in circulation as most writers tend to rely upon earlier works in-
stead of creating their own. Although there are no ambitions to define a
management control proper in this thesis, the definition of Johanson and
Skoog (2001) is used as a guideline in the discussions as they are more leni-
ent on the inclusion of less strictly defined control systems in the analysis.

3.4.1. **Management and management control**

The concept of management fashion can easily be interpreted as dealing only
with general management, thereby underscoring a divide between the more
loosely defined and coherent idea of management philosophies and the, at
times, more technical aspect of management control. Management control is
often portrayed as being close to management accounting (Kaplan, 1984,
Emmanuel et al., 1990), which in turn is often described as a structured and
unfeeling process. On the other hand, management, or general management,
includes emotional questions, for instance, those concerning the relations
between superiors and subordinates (George, 1968). How do these two con-
cepts connect, and is it fair to include management control in the present
discussion of management fashion?

With control appearing as one of several principles in early works on man-
agement and efficiency (Giglioni and Bedeian, 1974), it is difficult to main-
tain a clear-cut dividing line between the two concepts. This is also reflected
in later works (Merchant, 1998), where management control has been de-
scribed as being ‘the back-end’ of management. Merchant’s formulation
suggests that the control aspect is not in opposition to management, but
rather its natural outcome. Management control is, in this way, the measure
against which management and other front-end activities are compared—cf.
the American Engineering Council’s (1921) formulation that ‘planning and
control should be adopted as fundamentals of good management’ (p. 24).
Such an interpretation is also in line with the definitions of Machin (1983)
and Johanson and Skoog (2001), as will be seen later on.

The literature on management control dates back to the early twentieth cen-
tury, to the works of Fredrick W Taylor and Henri Fayol (Giglioni and Be-
deian, 1974). A longstanding problem associated with the concept of man-
agement control has been the many different shades of meanings it has as-
sumed as it manifests itself in different contexts. Today, the definitions of
Emerson, Church, Diemer and Fayol are all but forgotten, and so is Industrial
control (Lawson, 1920)—the first book, according to Giglioni and Be-
deian, that was thoroughly devoted to the subject. This does not mean, how-
ever, that there is any greater coherence among the modern interpretations of
the concept of management control. Furthermore, although there are literally
thousands of papers concerning themselves with the topic of management
control and/or the design and use of management control systems, only a
handful of definitions are in circulation.

3.4.2. Definitions of management control

According to Kloot (Kloot, 1997), the first modern attempt to define man-
agement control was made by Robert N. Anthony (Anthony et al., 1965). At
that time, management control was merely an element in a hierarchical sys-
tem that was useful for planning and control in organisations, the other ele-
ments being strategic planning and operational control.\textsuperscript{77} With strategic planning being linked to actions on a global level, we learn that Anthony envisioned management control to be something mainly for multinational organisations. The role of strategic planning was defined as being associated with the formulation of ‘the objectives of the organisation and the resources needed to achieve those objectives’\textsuperscript{78}. Management control was then described as mediating between strategic planning and operational control in order to bridge the gap between long-term objectives and daily actions, the latter being the manifestations of operational control. Management control systems, therefore, were designed to ensure the efficient and effective use of the available resources.

In 1971, Lowe published an alternative definition in which management control systems were attributed the role of ensuring that the organisation adapted to changes in the environment. According to Kloot (1997), this entailed the addition of a learning perspective in management control and also focused on employees, in terms of controlling their behaviour.

A third definition was subsequently provided by Merchant in 1982, who observed that management control systems were intimately linked with planning procedures, i.e. the implementation of plans, their monitoring and, if necessary, their modification. Management control systems, it was claimed, should be used in all control functions related to ‘planning, decision-making, motivating, coordinating, communicating objectives, providing feedback and integrating activities within complex organisations, indicating a broad nature of control, not limited to accounting and budgeting systems’ (Kloot, 1997). Later on, Merchant (1998) further developed this definition by referring to management control as ‘the back-end of the management process’ (p. 2). Management control was, in this way, related to the following question: If an organisation’s employees are likely to behave properly—i.e. if they understand what is expected of them—will they work hard to attain that goal, are they capable of achieving that goal, and if not, how can this problem be solved?

\textsuperscript{77} This outline is still retained in a later edition of the book; cf. (Anthony and Govindarajan, 2003)

\textsuperscript{78} Direct quote supposedly taken from Anthony’s 1965 book on management control.
In an attempt to better understand the role of intangibles by including them in the topic of management control, Johanson, Mårtensson and Skoog (2001a) provided an alternative overview of the definitions of management control. The earliest source mentioned in their paper is Machin, who in 1983 strove to include both formal and informal systems in the field of management control and management control systems. The objective of a management control system was reportedly ‘to help individuals control the things they do with themselves and other resources’ (Johanson et al., 2001a), thereby indicating a broader, more inclusive definition, which can also be extended to include general management that had previously been described as the back-end of management control (Merchant, 1998). Moreover, Johanson et al. also cited the definition given by Flamholtz (1996), when he claimed that management control was designed to help people act and take action according to the objectives of the organisation, to coordinate various efforts within the organisation and to provide information regarding the results and the organisation. Drawing upon Machin and Flamholtz, a new definition of management control was then derived. They provided their own definition, stating that ‘management control refers to the organisational (as opposed to individual) processes based on formal (as opposed to informal) information systems in which the managers (as opposed to all employees) try to obtain control of the organisation. The management control process involves several stages: recognition, measurement, reporting, evaluation and mobilizing change’ (Johanson et al., 2001). Two of the authors, Johanson and Skoog (2001), presented a second definition in the same year—this definition was heavily inspired by Machin and Flamholtz and contained a softer formulation where management control was said to comprise both formal and informal elements and to be a process composed of understanding, communicating and encouraging actions according to the organisational objectives.

Finally, Henri (2006) summarises Simons’ (1987) definition of management control, claiming that management control systems are formalised procedures in which information is used to maintain or alter the activities and objectives of an organisation.

The described definitions are the ones that dominate management control literature. Today, many of these definitions are referred to, directly or indi-
rectly, without any discussion. Consequently most researchers refrain from making their own definition.

Based on the above definitions, we can derive some common points regarding the intended use of management control systems? For although the definitions vary, they also share some elements, at least when considered from a larger perspective.

Management control is about knowing what is going on. Is that which is happening, proceeding in the right direction? Are there any foreseeable threats either inside or outside the organisation? Thus, the word ‘control’ in management control is not just an empty word—it is the very essence of management.

In Kaplan and Norton’s book (1996a) on the BSC, they present a simile—that managing an organisation is very much like flying an aeroplane. The cockpit area of the aeroplane is represented in the organisational setup by the offices of the top management and the board room. According to Kaplan and Norton, a pilot would never be able to fly an aeroplane with only a speedometer; he would require a number of other controls and switches too. In the same manner, a manager requires more than just an accounting system; he needs a management control system that supplies a wide selection of control methods in order to navigate the organisation.

Some of the definitions of management control focus on the aspect of strategy, situating the management control system at an intermediate position between the organisation’s global ambitions and local actions. In this case, as well as in the cases of the other definitions, the purpose of management control systems become dyadic—concerned with controlling both the internal aspects, in order to attain the desired goals, and the external aspects of the organisation, in order to control organisational change in the face of global fluctuations, i.e. to ensure that the organisation can suitably adapt to the changes in its operational environment.

Other definitions focus more on local issues, such as the competence and motivation of the employees. This shift in focus not only reveals the multiplicity and flexibility of the management control concept but also provides a link to general management and, in a wider perspective, to some more problematic areas of inspiration which will be described later on in the thesis.
The local perspective relates to the control of not only the employees, but also of the local environment and the organisation’s resources.

There is also an element of self-examination in management control. Here, control can range from evaluating everyday decisions to estimating trade-offs made during the setting of organisational strategies. At this level, control can be understood as ensuring the proper use and alignment of the ‘self.

**Figure 9:**

**Three levels of control in management control literature**

Management control can be summarised as mainly acting on three levels - macro, meso and micro. The quotes in the figure are gathered from Kloot (1997), Johanson and Skoog (2001) and Machin (1983).

Having collected the most frequently referred to definitions of management control, and hence also the intended purpose of management control systems, it appears that management control concerns control of the self, to control of interactions between people—especially between superiors and subordinates—and control of the organisation’s interaction with the external world.\(^79\) These three priorities are supposedly central to the understanding of

\(^{79}\) That this suggests a differentiation from various aesthetic fashions (Abrahamson, 1996c) is perhaps not a farfetched idea. But to neatly divide fashions into two kinds – aesthetic and technical – on this basis may be an overstatement, especially since the question of aesthetic
the interest for these systems. For the benefit of discussion the priorities can be arranged as signifying three levels of control (Figure 9): micro, meso and macro.

3.4.3. Design and use of MCS

When speaking of design in relation to a management control system, one often refers to the areas which are being monitored and from where indicators are being gathered as elements of performance management control systems (Ferreira and Otley, 2005), for example. The discussion seldom concerns the aesthetical aspects of pre-designed management control systems, such as the balanced scorecard, or even the setting of parameters of management control systems, which are in the very earliest phases of becoming a fashion. But still, design is crucial as it relates to the eventual use and life-span of a management control system. A flawed design at the local level could become the fall of the whole idea (McCunn, 1998, Answerthink Inc, 2004, Voelpel et al., 2006).

As all the definitions indicate, by using different verbalisations the management control system seeks to align and control a measure of organisational and staff performance. This is done by matching tactical actions during day-to-day operations with the strategic objectives of the organisation, with the aim being goal congruence (Dinesh and Palmer, 1998, Anthony and Govindarajan, 2003). The method of attaining control is perhaps best captured in the idea of ‘levers’ (Simons, 1995). A lever is a metaphorical representation of bureaucratic means of streamlining and evaluating performance. The levers include elements such as behavioural restrictions through belief and boundary systems and elements of examination through diagnostic and interactive methods of making follow-ups.

Belief and boundary systems can be created by the formulation of codes of conduct and other kinds of templates issued within and communicated outside of the organisation. The boundary system seeks to define the outer limit of employee initiatives by making clear what is and what is not acceptable appeal and demand is all but simple to solve (Shepard, 1987). Furthermore, the choice to include the desire for amusement and individuality among the sociopsychological forces (Abrahamson, 1996a), while disregarding further analysis of the element of control, is anything but logical.
(Tuomela, 2005). Consequently it is a kind of negative control that seeks to circumscribe the employee. In order to avoid friction, a belief system is introduced as a mean of positive reinforcement. The belief system is aimed not only at inspiring employees to go beyond their capacity, but also to direct actions and initiatives towards a desired goal. The belief system thereby seeks to maintain a degree of innovation and entrepreneurship, while using the boundary system as a means of avoiding the worst elements of ‘creative destruction’.80 Another way of understanding the inter-relationship between belief and boundary systems is to view them as creating business maxims; strategy translated into comprehensible, informative and goal directed sentences (Broadbent and Weill, 1997).

Diagnostic and interactive methods of control represent two different approaches to planning and control. Diagnostic control is often associated with issues such as budgetary management, but also includes the collection of additional data through database collection and questionnaires. A key factor for diagnostic control is measurability (Tuomela, 2005), i.e. the ability of translating collected measures into comparable indicators. A problem with diagnostic control measures is that they tend to focus on historical performance. New management control systems, such as the balanced scorecard, have consequently been marketed for their ability to transcend the time-gap problem (Johanson et al., 2006). The focus of several publications (Ramos and Hidalgo, 2003, Tuomela, 2005, Henri, 2006) has been to shift into or blend diagnostic control functions with interactive means of control, thereby being granted a façade of modernism. Not that the diagnostic controls are redundant, but while they are used to assess progress according to plan, interactive control is intended to ‘stimulate and guide emergent strategies’ (Ramos and Hidalgo, 2003). This forward-looking perspective that is typical of management control theory, or rather its lack in earlier manifestations, such as management accounting, was perhaps what inspired some authors to declare the fall81 of management accounting as a modern feature of organisational control (Johnson and Kaplan, 1987, Wallander, 1999). However, one

80 According to certain writer within the field of corporate entrepreneurship creative destruction ought to be well preferred for organizational change than incremental adjustment, the latter endangering a deadening of change what so ever (Burns, 2005).

81 Of course said ‘fall’ is a matter of debate. However some seem convinced that it has occurred at least within certain areas, e.g. as a research theme (Otley, 2008).
consequence of interactive means of control is the time which needs to be 
dedicated to analysing and discussing data (Ramos and Hidalgo, 2003).

3.4.4. Recurring examples of MCS in the thesis

Management and management control literature is full of three and four-
letter acronyms designating what, in this thesis and elsewhere, are under-
stood as management fashions. Some of the better-known acronyms and 
abbreviations from the past include management by objectives (MBO), qual-
ity of working life (QWL) and total quality management (TQM) (Carson et 
al., 1999); but the list could be made much longer.

This thesis mentions two systems more frequently than others; these are the 
BSC system developed by Kaplan and Norton (Kaplan and Norton, 1992,
1993, 1996b) and the health statement which evolved in Sweden during the 
first few years of the twenty-first century (Johanson and Backlund, 2006,
Almqvist et al., 2007). The BSC has by now become one of the most popular 
control systems ever (Gumbus, 2005), while the latter system marks an at-
temt to introduce work-health-related issues into management control 
thinking. Whereas the first is a finalised and well-disseminated system, the 
latter is on its way, perhaps, to becoming a fashion. Apart from these two,
new management fashions include other initiatives such as the intellectual 
capital scheme (IC), CSR and risk management, which will appear subse-
quently in the discussions as and when they can contribute to the objectives 
and aim of the thesis.

The history of the BSC can be found in a critique of the overwhelming de-
pendence on financial metrics in the management of an organisation (Käll,
2005). This practice had been criticised as being too short-sighted (Miller,
2003) and money-oriented (Johnson and Kaplan, 1987), while the metrics 
associated with it were too abstract and simplistic (Johnson, 1992) to meet 
the expectations and needs of top management. In the wake of this critique,
there appeared a number of models which sought to include non-financial 
metrics in a future-oriented perspective; the BSC was one such model (Käll,
2005).

The first paper on the BSC was published in 1992. This paper introduced the 
BSC as a solution to several problems facing managers. Instead of substitut-
ing financial metrics with operational metrics, Kaplan and Norton argued for
a model based on four perspectives – financial, customer, internal business process, and learning and growth. In a string of papers including and following the 1992 publication, the BSC underwent several transformations, from a performance measurement system to a management system to a strategic management system containing the organisation’s historical, contemporary and future data that would ensure the fulfilment of the organisation’s strategy. During this time, the focus was also diverted from finding a model to finding a complete management system (Käll, 2005).

The BSC is often referred to as a pre-fixed model prepared for implementation in an organisation (Käll, 2005)—similar to a standard. There is a sense of one-type-fits-all in the way many of the texts have discussed it (Johanson et al., 2006). However, there is a great deal of flexibility in the actual adaptation of the scorecard (Kaplan and Norton, 2006). This flexibility relates both to the choice of perspectives and to that of indicators measured within each perspective. Despite the BSC’s flexible design, Kaplan and Norton argued that there was a chain of cause-and-effect between the four perspectives (Kaplan and Norton, 1996a). However, the BSC has received some criticism for this, and for many other issues that make its application problematic (Nörreklit, 2000, 2003, Voelpel et al., 2006). In this thesis, BSC practice is represented by literature on the subject.

The concept of health statements appeared in Sweden partly as a reaction to a surge in absenteeism in public as well as private organisations at the end of the 1990s (Almqvist et al., 2007). This concept built on ideas of visualising the financial consequences of health/sickness and health promotion at an organisational level that was not new. Such ideas had been about in different forms for a long time. As early as the beginning of the 20th century, industrial safety engineers tried to prove the profitability of investments in the working environment. One hundred years ago, US Steel claimed that the return of every dollar spent on health investments was 2.3 times as high (Dwyer, 1991).

Over the years, there have been a number of different ways of calculating and presenting the profitability of work health investments, all with the purpose of motivating investments in the working environment. The simple notion has been that if their profitability could be proved then change might occur.

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82 Change might here refer not only to issues related to work environment but also to accounting and management accounting practices.
However, studies on management and management control change have demonstrated that this idea was a bit naïve (Johanson et al., 2001b, Johanson and Backlund, 2006).

In recent decades, important steps have been taken to develop management and management control models that can be used relative to intangible resources such as health and competence. An important early step was the development of human resource accounting (HRA) e.g., Brummet et al. (1968), Flamholtz (1974, Flamholtz, 1985). HRA highlighted the question of the role of accounting as a means of change, even if the problematisation was weak. During the 1970s, the term behavioural accounting emerged. This concept addressed the purpose of accounting, and discussed the conflicting ideas of precise measurement versus behavioural influence. During the 1980s and 1990s, new management and management control models of intangibles were developed. Some of these were the aforementioned balanced scorecard, but also the intellectual capital scheme, and of course health statements.

Following the publication of some government reports, a number of researchers came up with various versions of a health statement model (Liukkonen, 2002, Aronsson and Malmquist, 2003, Cronsell et al., 2003). Even though these models shared a common name and purpose, their backgrounds and their methodologies were different.

In response to a call issued by the Swedish Governmental Agency for Innovation Systems (VINNOVA), 2004 saw the launch of a project which aimed to assess organisational interest in, and the potential use of, a management control system that includes work-health-related considerations. The target audience for the project were SMEs.

In January 2005, several SMEs were invited to a set of seminars, and in the summer of that year, a handful of those attending were selected to participate in more focused seminars over a period of two years. One of the aims of this project, according to the application, was to outline a model. This project came to provide this thesis with empirical data.83

83 For a more thorough description and analysis of this project I have amended a published book chapter detailing some of the experiences drawn from the project. (Appendix A).
3.4.5. The nature of MCS

A management control system can be seen as a way of standardising certain elements within organisational life. This means that ideas such as diagnostic and interactive control are built upon the notion of repetition. For diagnostic control, repetition in terms of data collection methodology and design is a condition for measurability and comparability within the time-space continuity. Interactive control which is built upon meetings, analyses and discussions could become more efficient⁸⁴ if a standardised approach exists (Mintzberg, 2000). Systems such as the balanced scorecard, which seem to suggest a one-type-fits-all solution (Johanson et al., 2006), are reminiscent of standardisation processes that have been the signature of accounting practices since mid 1930s (Sunder, 2005), a theme that can be found also in general management (Holmblad Brunsson, 2007) and among management accountants (Guillet de Monthoux, 1986). It can be assumed that the aspect of standardisation may make systematised management control more appealing by providing clarity and transparency in the organisation. Standards also have a way of seeming democratic (Sunder, 2005).

On making a link between management control systems and standards it is difficult not to become involved in an existential discussion on the nature of management control systems. Do they exist, as the management fashion theory suggests, in a pure form (Abrahamson, 1996a) or are they bundles of rhetoric (Kieser, 1997)? As stated earlier in this chapter, a management control system can be seen as a commodity within the fashion perspective. This view would motivate the differentiation made between aesthetical fashions and technological ones, where the former are dependent upon sociopsychological factors and the latter mainly on technoeconomical ones. It also speaks for the ostensive perspective of management control systems (Mouritsen, 2006).

However, while some management control systems act in the shadow of organisational boundaries, others, like the balanced scorecard, have been frequently seen in the media where they have been represented with visual and textual depictions (Kaplan and Norton, 1992, 1996a). The media bandwagon recreates these systems as anything but neutral commodities

⁸⁴ Efficiency is a difficult word. When Mintzberg summarizes Simons’ notion of interactive control, time and the ability to anticipate coming changes is at its heart.
(Leibenstein, 1950, Clark, 1969a, Jones and Dugdale, 2002). They are gifted with a set of rules and expectations. Although the participants in the WHMC project expressed various levels of hope publicly, it can be assumed that there was some level of curiosity in what was about to be construed.

The conclusion is that the ostensive view dictated in management fashion theory (Abrahamson, 1996a) is problematic. By adopting the performative view one could claim that management control systems are passive actants, for it has been convincingly argued that the provision of rules and rights to a technique may result in that technique’s establishment as an actant (Latour, 1994). In the management-fashion-setting process these actants influence behaviour within the organisation by directing actions through belief and boundary systems, as manifested in standardised measurements, discussions and organisational learning. The systems evolve though diagnostic and interactive means of control (Simons, 1995).

Even before implementation, this actant can exert an influence through such factors as interpretive viability; a factor which has proven to be a success factor for management techniques and management control systems (Benders and van Veen, 2001). Interpretive viability enables two-way communication between the organisation and the management control system, thus opening up for mutual adaptability.85 By also providing a measure of action to the management control system, it recreates it as a performative entity (Mouritsen, 2006).

Studying actants necessitates the loosening up of tendencies to assign action only to humans. The suggestion which evolves based on these thought trajectories is an open interaction situation with three actors – fashion setters, fashion users and fashions – bound together by interaction and communication. On taking away prominence previously assigned to any actor (Jackson, 1999, Carlone, 2006, ten Bos and Heusinkveld, 2007) or to some external mediator (Abrahamson and Rosenkopf, 1993, Abrahamson and Fombrun, 1994, Abrahamson, 1996a, 1997), the relationship will be non-hierarchical. The interaction and communication between actors are open to spontaneous as well as to intentional action.

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85 Mutual adaptability means that the organisation, as well as the management control system, is open for reformation and adaptation in order to increase fit.
3.5. How to proceed

Having established a foothold in a social theory that has lent itself to the development of innovation theory, and economic psychology, to mention a few, it is now time to start interpreting the many impressions captured during the process of empirical research and literature readings. Returning to an original source is not without its challenges. Much has happened between its formulation and today and naturally one cannot overlook this. As with many of the original and early works in sociology, the concepts and conjectures contained in them need to be further developed.\textsuperscript{86} For the purpose of this thesis, the interpretation made by Blackman (2007) has provided the best stepping stone for further analysis. In this interpretation, the framework developed by Tarde could be used for analysing the suggestion and suggestibility which is at the heart of social change.

The next chapter will continue on from there. Supposedly by following her line of argument, it seems probable that it is in the combination of these factors that the complex root of management fashions can be found. But then, what does this imply?

\textsuperscript{86} Tarde is noted for having made excessive use of such elements as the scientism of Cournot, Leibniz’s mechanical explanations and Darwin’s evolutionary theory (Taymans, 1950).
DEEP STRUCTURE
4 – Themes in the deep structure

“It follows that we must take notice of all that is hidden within this hypostatic form and understand that there is nothing superfluous in the linear dimension of our Binary”

J. Dee (1591) Monas Hieroglyphica, Theorem XX

Having now reached a turnpike in the process of abductive reasoning, when one proceeds with the formulation of rules supporting the deep structures of the analysed result setting, it is necessary to further clarify the psychological underpinnings that were suggested earlier. This is the focus of this chapter. Having found that there is theoretical support for a reading which defines the interaction between management control consultants and managers as one of suggestion and suggestibility, it is now necessary to further investigate this assumption in order to reach a plausible interpretation. The following discussions are interlaced with examples from the literature, as well as from first hand observations within the previously presented WHMC project.

The aim of this segment is to discuss the forces that shape the management fashion market. Three perspectives are outlined in relation to the previous discussions. The first assumes the perspective of the fashion users, the second that of the fashion setters and the third develops the role of aesthetics and the management control system as an actant. While treated separately at first, it is the conviction of this thesis that all three perspectives are equally important and that they co-produce management fashions. As a result the
question and nature of co-production is touched upon towards the chapter’s end.

4.1. The setting of management fashions

In the previous chapter, the key actors in the management-fashion-setting process were narrowed down to fashion setters, fashion users and fashions. Together these three elements create tension through their interaction with each other and the resulting responsibility for the existence and prevalence of management fashions. It is possible to discover how, by again reviewing the rhetorical situation. Exigence was related to the problem that needs to be solved. In the management literature these include appeals related to outmoded and insufficient forms of management control (Nörreklit, 2003) and the risk of a specific professional group becoming marginalized (Fincham and Roslender, 2003). In other cases, the ‘problem of ill-health’ in organisations, ‘legislative problems’ as a result of new directives in accounting, and ‘economic problems’ related to the method of measuring profitability of interventions through work health projects were given (Almqvist et al., 2007). The audience are represented by a loose thought-collective which demands new products. In the work health management control project this thought-collective was represented by a wide selection of managers that responded positively to the exigencies previously mentioned. Being managers, their ability to act was high. Constraints are found in the idea of an appropriate scientific and/or business communication (Nörreklit, 2003). The management guru literature has indicated that a guru is constrained by the shared beliefs of his audience, which necessitated the use of certain references that appealed to them (Jackson, 1999). The rhetor, finally, is represented by a wide selection of management gurus, consultants and business school representatives (Abrahamson, 1996a, Jackson, 1999, Carlone, 2006, ten Bos and Heusinkveld, 2007).

The elements of the rhetorical situation do not help us to come to a deeper understanding of the processes of management fashion setting. However, they do act as a measure for the appropriateness of assuming the presence of an interaction and communication situation wherein suggestions and sug-

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87 The idea of the rhetorical situation was presented earlier on in chapter 2. Its elements are: exigence, audience, constraint and rhetor.
gestibilities can be found. To achieve this deeper understanding, the theories of Tarde, together with additional conjectures, have been deductively examined, by further examining and discussing the influencing forces central to the aforementioned perspectives. The methods employed in the crafting of these perspectives have already been discussed (chapter 2); therefore no additional comment on this topic is made.

Over the next few chapters, three perspectives on the management fashion setting process will be discussed and analysed. While thereby supporting a fragmented understanding of the overall process it is maintained throughout that none of the perspectives by itself provide sufficient for the understanding of the process. As a consequence, this section ends with a discussion on how these perspectives participate to co-produce management fashions.
Having arrived at the necessity to analyse the concept of desire as formulated by Tarde, for reasons of deductive analysis, one might be tempted to ask where one should begin. How is the word ‘desire’ to be understood in a management fashion setting? Obviously, there must be some sort of desire connected to management fashions—if this assumption were not to be accepted, it would result in a situation where supply is the only parameter for fashions, or the conclusion that demand for management control systems has nothing to do with desires. Such conclusions seem highly unlikely. A problem in understanding desires as defined by Tarde is that he did not delve deep into that concept (Clark, 1969b); however, it is evident that he sought to define a concept that was based more on the inter-mental than on the intra-mental (Asplund, 1987). This interpretation suggests that desire, while being a psychological quality, is seen as being related to an external idea or item—the desire is for something, in this case the desire for a management control system.

In *Essais et mélanges sociologiques* (Tarde, 1880), desire is defined as being the want for an increase in belief. Belief is presented in *Laws of imitation* (Tarde, 1903) as something which organises desires, often resulting, though
not always, in innovations or imitations. Regarded in this way, consultants, business schools and gurus (Abrahamson, 1996a) are those responsible for the organisation of desires, thereby leaving the role of desiring to the managers. The desire is for some type of control, as defined in the chapter on management control, thereby creating a space for suggestion. An increase in belief is therefore an increase in suggestions—from either internal or external sources. This increase is to be generated through attention, i.e. the sensitising of incipient wants. As a conclusion, the dyadic relation between belief and desire has been interpreted into the framework of suggestion and suggestibility (Blackman, 2007).

To desire is to be suggestible. This basic description is to be seen in light of the novelty of the subject at the time of its formulation (Clark, 1969b). Tarde comments upon his own inability to suitably define desire, but also relates his own shortcoming to those of known economists like John Stuart Mill and philosophers like David Hume. Later, however, he proceeds to underscore the importance of further developing the concept of desire (Tarde, 1902, 2007), observing the flagrant misuse or disregard of the concept in economics. A statement by the economist Jean Courcelle-Seneuil, who, according to Schumpeter (1963), represented the best of the French economic school of liberal thinking during the nineteenth century, was chosen as an illustration: ‘We should not busy ourselves either with the combinations of our desires, or with their regulation. That is the object of social physiology [?] and morals. In defining need, the economist can only consider it as a motor, a force of variable intensity whose laws he is not responsible for investigating; it is enough for him to know that it exists in all individuals and in all societies.’ Tarde goes on to criticise the economists’ description of this force as happiness, accusing them of being ignorant about the psychological underpinnings of happiness. Although it is possible to be critical of the popular use of happiness as an explanatory factor in economics, the introduction of the concept in this context has interesting potential and deserves further examination.

Given the limitations of this thesis, it is impossible to give an account of the entire history of happiness. However, some introduction is necessary to jus-
tify the overall theme of the ensuing chapter. All in all, the concept of happiness appears to have been present in most of Western thinking, from the glorious days of Greek philosophy to the American Declaration of Independence to present-day economics. The etymology of the word ‘happiness’ in most Indo-European languages (‘bonheur’ in French, ‘glück’ in German, ‘felix’ in Latin and ‘eudaimonia’ in Greek), indicates a shared perception that chance, luck or fate has something to do with the sensation of being happy (McMahon, 2006).

While often being considered at a philosophical or conceptual level, modern-day economics essentially seeks to measure happiness and find links between subjective well-being and economic factors such as net income (Gerdtham and Johannesson, 2001, Frey and Stutzer, 2002, Bernstein, 2004, Arthaud-day Marne and Near Janet, 2005). The methodology of choice for studies on happiness are often self-reports, thereby the use of the word ‘subjective’. These kinds of reports are acknowledged as being potentially problematic from several aspects (Freund, 1978, 1985), but this has not resulted in any major alterations in the methodology. However, in recent times, there has been the introduction of a new approach called ‘objective happiness’, which is rapidly becoming popular among psychologists (Kahneman et al., 1999, Alexandrova, 2005).

In the closing paragraphs of his overview of the economics of happiness, Bernstein (2004) comments upon the hedonic treadmill by referring to a chapter by Brickman and Campbell, published in 1971 and called *Hedonic relativism and planning the good society*.91 Brickman and Campbell represented a group of post-Darwinian evolutionary psychologists who sought to explain the tragedy of happiness, i.e. the insatiable thirst for and the momentary character of happiness. The functions of the hedonic treadmill are described by Bernstein as follows: ‘nations [when they] grow wealthier, they must produce an ever-increasing amount of goods and services to maintain the same degree of satisfaction among citizens’ (p. 333). A similar phenomenon can also be found at the micro level (McMahon, 2006).

The theory of the hedonic treadmill underscores the momentary aspects of the word ‘happiness’, i.e. as being connected to chance or luck and therefore

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91 Unfortunately, I have been unable to obtain a copy of this chapter. The chapter is published in (Appley, 1971).
not being a lasting sensation. While this idea was made popular by Brickman and Campbell, they were by no means the first to formulate such a hypothesis. McMahon emphasizes the contributions of Freud, but also observes that the general outline of this assumption is present throughout the history of happiness. Freud’s own addition was to formulate the pleasure principle, which states that while happiness is only a momentary sensation, he concluded that ‘we are so made that we can derive intense enjoyment only from a contrast and very little from a state of things. Thus our possibilities of happiness are already restricted by our constitution’ (Freud, 1930). But this will not prevent humans attempting to make it a lasting sensation. This quest is mirrored in both the popular media and in research, e.g. Sheldon and Lyubomirsky (Sheldon and Lyubomirsky, 2006). The formulation of the pleasure principle, as it was defined in Civilization and its discontents (Freud, 1930), was incorporated into the idea of an economy of death transcendence defined as an ‘astounding inventiveness of cultures whose “main business” is to supply ever new, as yet untried and undiscredited variants of transcendence strategies and resuscitate ever anew the trust in the ongoing search, despite the way the explorers stumble from one disappointment to another frustration’ (Bauman, 2001). These ‘inventive cultures’ are reminiscent of the guru/business school/consultancy factions who have been ascribed the role of creating and setting management fashions. While controversial, Freud’s conclusions are interesting in several ways. For example, Freud has been identified as having proposed the second of two major frameworks on suggestion and suggestibility (Blackman, 2007), the first already having been ascribed to Tarde. A framework which may already to some extent have merged with Tarde’s ideas within the thought world of certain members of the Chicago school (Swanson, 1961, Leys, 1993) and repeated later within the Actor-Network theory (Sadoff, 1998, Burman, 2004).

The theme of happiness as a factor in the creation and dissemination of new fashions is repeated in the ideas of nexting (Gilbert, 2006) and nextopia (Dahlén, 2008). Nextopia represents the perceived ideal future world full of happiness and well-being; nexting is the process of dreaming and planning for the future, a process in which we are constantly engaged. However, unlike the popular interpretation of utopia, which suggests an ideal and stable world, nextopia is always in the future, never truly attainable. Traditionally, emotions have been excluded from studies in the social sciences (Law,
However, there have been some noteworthy attempts to include them in management accounting research. Examples include feelings such as hope (Brunsson, 2006) and love (Mouritsen and Johanson, 2005), while the organisational literature has dealt with the feelings of ambiguity (March and Olsen, 1979) and anxiety (Moxnes, 1997). In this context, how would a Freudian theory on the striving for happiness fit into the management-fashion-setting process? Is it sufficient to say that fashions occur because managers desire them in order to be happy? Such a suggestion would defy the element of change, or swings in fashion. If the introduction of a management control system, such as the BSC, enabled managers to be happy, there would be no need for alternatives, there would be no market, and consequently, there would be no fashions—only customs.

5.1. Happiness in management control

The backbone of happiness is the civilized man’s striving to ‘become happy and remain so’ (Freud, 1930). In brief, happiness can be defined as the ability to be free and act according to one’s impulses and desires (Bauman, 2001). And while such freedom may be seen as problematic by some (Macchin, 1983) it is regarded differently by others. When the balanced scorecard was pushed onto the market the first paragraphs contained a description of organisations as aeroplanes (Kaplan and Norton, 1996a). If one assumes that the metaphor was not used spontaneously it could be interpreted as also indicating the possibility of taking off, flying to any destination of choice or perhaps flying beyond the horizon towards an indefinable land. Interpreted in this way, management control systems could be understood as a representation of the positive search for happiness. Less abstract examples on how management control could assist in making managers as well as organisations happy is the ability to securely direct the organisation towards collective goals, to gain both reputation and wealth; the goals might also be more altruistic, i.e. a feeling of well-being due to one’s ability to employ and support a growing workforce. By understanding the function of each knob, lever or switch in a cockpit, the ability to navigate freely and safely increases dramatically.

The degree of high spiritedness described above is often but not always absent in management control analysis, one notable exception being the aptly titled paper *The pursuit of happiness* (Pyzdek, 1996). This paper provides a
comparison between market-based management (MBM) and TQM on the basis of each scheme’s ability to facilitate the pursuit of happiness according to its definition in the American Declaration of Independence. It is concluded that TQM more closely approximates a command-and-control mentality than MBM; MBM would therefore be preferable, based on its ability to increase the chance of becoming happy and remain so. But beside this paper, an observation by Freud may point toward an interpretation which fits better with the contemporary understanding of the purpose and function of management control. He concludes that ‘man has exchanged a portion of his possibilities of happiness for a portion of security’ (Freud, 1930). Part of the reason for this is found in the chaotic nature of happiness. True happiness is chaotic because it lacks structure (Bauman, 2001) and, as a consequence, happiness in itself may create new types of pains, which will in turn become threats. The security offered by management control systems can, however, act as a surrogate by focusing not on happiness but on security.

5.2. Using management control to displace pain

While entailing a lesser degree of satisfaction, the search for security is as intimately bound to the feeling of happiness as freedom and the ability to act on impulse is. The pursuit of happiness has two different sides, a positive and a negative (Freud, 1930, Bauman, 2001, Rath, 2002). Using a management control system can be seen as part of the negative aim for happiness, as the idea of management control is to control the surroundings. Control is the antithesis of being free, cf. ‘to control’, ‘to be in control’ or ‘to be controlled’. The Online Etymological Dictionary (Harper, 2001) reveals that the word ‘control’ originates from the mediaeval method for checking duplicate registers, whereas the words ‘manage’ and ‘management’ are derived from an Italian word signifying ‘to control a horse’ [emphasis added]. Based on the earlier exposition into management control theory, three perspectives or levels of control can be discerned: a micro level, a meso level and a macro level of control; all in all aimed at achieving goal congruence through the alignment of daily activities with the organisations’ strategic aims.

Various types of pain are likely to arise in a management situation. These pains, to mention only a few, can include feelings of anxiety over organisational performance, efficiency and the difficulties of realizing the full potential of the employees. The BSC was marketed (Kaplan, 1992, Kaplan and
Norton, 1996a) as a pain displacement mechanism intended to assure, metaphorically speaking, both the pilot (manager/management) and the passengers/crew (employees) that the plane (organisation) would not suddenly crash (fail) due to the fact that the pilot only knew how to read the speedometer (budget). In a similar manner, the health statement project mentioned above was promoted to optimise the levels of freedom, health and success for all parties involved. Moreover, during the first of a series of seminars on the health statement, one of the project managers referred to the conclusions from a previous project, declaring that not all types of pain were necessarily easy to observe:

‘Då visade det sig att [anställda i] små företag … är inte lika mycket sjukskrivna som andra människor … Det visade sig att de hade större sjuknärvaro och vad gör man då åt det?’ (Date: 1 June 2005).

‘Then it appeared that [employees in] smaller organisations... do not take sick leave as often as others…. It was shown that these organisations were more likely to have persons who worked despite being ill, and what do you do then?’

During a series of seminars preceding this admission, the lecturers had already made it clear that having sick persons working for them was detrimental to organisations as sick employees were less productive at work, their recovery process was prolonged if they reported to work instead of recuperating at home, and they were disease carriers. Hence the presence of sick people in industry is a potential pain.

The displacement of pain which constitutes the negative or lesser form of happiness suggests that people seek to protect themselves from, i.e. to control, the pain arising from ‘the superior power of nature, the feebleness of our own bodies and the inadequacy of the regulations which adjust the mutual relationships of human beings in the family, the state and society’ (Freud, 1930). That is, there are three types of pain, where the first type emanates from our own bodies; the second comes to us from the surrounding world; and the third results from our interaction with other humans. As with the definitions of management control, these categories can be structured hierarchically—the first pain, which emanates from our own body, acts on a micro level, while the second represents a macro level. At the meso or middle level are the pains appearing in our interaction with other human beings.
These definitions resonate in the earlier definitions for management control, where it was suggested that it ‘helps individuals control the things they do with themselves’ (Machin, 1983) and that it could be used for communication and to encourage action within the organisation and among the employees (Johanson and Skoog, 2001). In a wider perspective, management control can function as a mediator between strategic planning and operational control, thereby ensuring the fulfilment of the organisational objectives on a global market (Kloot, 1997). These three definitions of management control can, similarly to Freud’s and Bauman’s categories, be arranged and understood in terms of micro, meso and macro levels (Figure 10).

**FIGURE 10:**

**LEVELS OF CONTROL, LEVELS OF PAIN**

- **Macro**: ‘ensures the fulfilment of the organizational objectives’
- **Meso**: ‘communication and to encourage action’
- **Micro**: ‘helps individuals control the things they do with themselves’
- **Managers**: ‘pain arising from the surroundings’
- **Managers**: ‘pain resulting from interaction with others’
- **Managers**: ‘pains associated with our own body’

The figure identifies the levels of control and the processes of control at each level as found in the literature, as well as incidents of anxieties and uncertainties, i.e. pains that may arise from these processes.

By comparing some of the available literary accounts of the usage of management control in organisations with the three outlined levels of control and pain, we can achieve a better understanding of how the pursuit for happiness may coincide with the management fashion phenomena. Concurrent with the overall theme of the thesis, this review is not an exhaustive study of the field; instead, it draws from a wide selection of papers that directly or indi-
rectly relate to the topic of management control. The literary sources have been selected using both random choice selection and strategic keyword selection on databases such as Google Scholar and JSTOR.

5.2.1. On pain associated with our own body

A logical conclusion based on Kaplan and Norton’s cockpit analogy would be that if managers did not rely on management control systems like the BSC, then their organisations would be likely to go ‘down the drain’ or rather plummet from the sky, since the managers would be acting blindly, with little or no chance of reaching the set goals.

The absence of a management control system forces managers to rely on intuition in their decision-making. While Sadler-Smith and Shefy (2004) argue that intuition has a more prominent role in managerial decision-making than the mainstream literature seems to suggest, Ho, Keller and Keltyka (2002) conclude that intuitive decisions are outside the accepted norm system for rational analysis. Jankowicz (2001) remarks that although tacit knowledge—including intuition and gut feeling (Haldin-Herrgard, 2000)—is subjective and therefore makes us hesitant to rely on it, there are systematic methods that can be used to turn tacit knowledge into explicit knowledge. One method for this transformation is the repertory grid, which is used to make the subjective knowledge of individuals explicit and thereby trustworthy.92 The potential demand for methods that provide a structured way of implementing this translation from subjective to explicit is not negligible; contrary to what one might think, it has been observed that entrepreneurial organisations are more likely to appreciate the structured framework offered by accounting and control systems (Lövstål, 2001). Based on the popular image of entrepreneurs one might have assumed that they would shun such assemblages that suggest an increased level of bureaucracy and moderation. That they don’t, can be interpreted to suggest that the benefits attached to the ideas on control are so coveted by managers that one can

92 The repertory grid belongs to the field of knowledge management (Jankowicz, 2001), which in itself is related to the wider subject of management control. Knowledge management is related to aspects of decision-making (Courtney, 2001) in that it can act as a decision support system for managers. Tying together knowledge management with decision-making through control systems is valuable due to the increase of ‘wicked’ decision situations where the complexity and interconnectedness between decisions has increased.
compare it to a desire for something. To quote Machin again, management control systems are intended ‘to help individuals control the things they do with themselves and other resources’ (Johanson et al., 2001).

5.2.2. On pain arising from the surroundings

The first sentence in the first chapter of the eleventh edition of Anthony and Govindarajan’s (2003) textbook on management control states, ‘The central focus of this book is strategy implementation’ (p. 1). The BSC was marketed as a system that would guarantee the fulfilment of the strategic goals of an organisation. By measuring certain indicators, the managers could feel certain that they were aware of all the various factors that were useful for them to know (Kaplan and Norton, 1992).

In the micro–macro hierarchy, management control and its embodiment, the management control system, are located at the meso level. In other words, management control is positioned between task control and strategy formulation (Anthony and Govindarajan, 2003). Task control represents all the daily activities and decisions which must be accomplished at various levels in an organisation during one day or any selected period of time. The goal of task control is to increase efficiency and thereby also productivity. The goal of strategy formulation is to set goals for the organisation and to formulate strategies and policies which need to be followed in order to achieve competitiveness. Management control and management control systems mediate between task control and strategy formulation and seek to join the two in such a way that the exchange of information between them is best facilitated.

In the introductory chapter on the BSC, it is stated that it is a difficult task to manage an organisation (Kaplan and Norton, 1996a). For example, merely being knowledgeable about the budget is not sufficient—a manager has to keep an eye on various other factors. By making the appropriate measurements, the manager has to align task control with the overall strategy. These measurements are essential because efficient task control on its own does not lead to strategy fulfilment—a great many incidents of friction may occur between the two. Friction includes everything that makes strategy fulfilment difficult (von Clausewitz, 1832). For von Clausevitz, friction corresponds to all those events which separate a real war from a war on paper (ch. 7).

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93 This quote is from (Machin, 1983)
telling example of how friction can transform the easy into the difficult is stated below:

*Suppose now a traveller, who, towards evening, expects to accomplish the two stages at the end of his day's journey, four or five leagues, with post horses, on the high road—it is nothing. He arrives now at the last station but one, finds no horses, or very bad ones; then a hilly country, bad roads; it is a dark night, and he is glad when, after a great deal of trouble, he reaches the next station, and finds there some miserable accommodation* (von Clausewitz, 1832).

Due to poor execution of management control, let us suppose that the actions monitored through task control did not fulfil the strategic intentions of the organisation, as the needed resources were neither made accessible nor were they of acceptable quality. The result or at least the risk of obtaining that result can be called pain.

Other types of pain can arise in relation to the surrounding world. One such example is gathered from the field of corporate social responsibility (CSR). Globalisation has led to the internationalisation of firms and technology, increasingly facilitating the distribution of information. Although this might be helpful from one perspective, pain may arise in relation to the reputation of the company. Reputation is a form of relational capital (Mouritsen, 2000, de Castro et al., 2004) which in turn is one of the several forms of capital defined within the intellectual capital agenda (Brooking, 1997, Edvinsson and Malone, 1997, Kaufmann and Schneider, 2004). One effect of technological development and the greater concern for the environment are CSR-related activities, such as environmental reporting and different types of philanthropic engagements aimed at increasing the shareholder value of the company (Gray, 2006). A company that does not ‘do good’ is in risk of earning a bad reputation which may (or may not) affect it in the long run (de Castro et al., 2004). This threat, coupled with the risk of being held accountable (Tullberg, 2006) should anything go wrong, has added to the systematisation of techniques within the CSR scheme. These techniques aim at enabling ‘managers … to regularly monitor whether the business was operating

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94 Although CSR is often seen as a question of external reporting, it can also be seen from the perspective of management control (Crawford and Scaletta, 2005, Durden, 2008).
in accordance with social responsibility and stakeholder goals’ (Durden, 2008).

5.2.3. On pain resulting from interaction with others

Von Clausewitz (1832) observed that while an army was often regarded as a tool to be used wherever a government wanted, it was not one entity but a composition of individuals. In the same manner, an organisation is a composition of several individuals, and therefore it is as likely, in this respect, to suffer from friction as an army.

A management control system is composed of different kinds of levers (Simons, 1995); these levers include not only elements of interactive and diagnostic control but also systems designed both to inspire (belief systems) and limit (boundary systems). The objective of the belief system is to diffuse core values among those linked to the organisation, i.e. most crucially its employees. These values are, in turn, intended to stimulate the inventiveness of individuals. In this respect, the belief system has a positive connotation. The boundary system, on the other hand, is used to moderate unwanted actions in order to prevent risks. Clearly defining what is and what is not acceptable within the organisation simplifies everyday interactions with the employees as well as interactions with those doing wrong. In the first case, trust can be built, and in the second, transparency can be provided. Transparency is particularly important in cases where trespassing beyond the boundary results in some sort of penalty.

Trust and transparency are only two of many issues related to the interaction between managers and employees. Another aspect which has attracted significant attention in recent times is that of knowledge. According to Ahonen (2000), human capital is the cornerstone of an organisation’s intangible assets, mainly because it is the only truly generative capital form. In their own way, the BSC and various other knowledge management schemes seek to ensure the improvement and full utilisation of employee capabilities (Arora, 2002). This task includes encouraging the employees’ creative and innovative faculties (Kaplan and Norton, 2006, Voelpel et al., 2006) as well as their well-being (Johanson et al., 2007). A lack of creativity and innovativeness, along with an abundance of ill-health and discomfort, constitute a type of pain which appears in badly managed organisations, i.e. in organisations
where the actions of an organisation are not consistent with its strategic ambitions.

5.3. The tragedy of management control

In organisations, the positive side of happiness assumes the ability to be creative and exercise freedom of choice. Managers who tend to rely on their gut feeling (Sadler-Smith and Shefy, 2004), as well as entrepreneurial organisations, would therefore be more likely to covet such a positive quality (Lövstål, 2001). While beneficial, the negative aim of happiness is less satisfactory than the positive aim, which is truly related to being happy (Freud, 1930). It is assumed that the displacement of pain may only deliver a bland sensation that is incomparable to the outburst of emotions connected to being free and acting spontaneously. In this way the search for happiness, either in its pain displacing role or in its role as a liberating factor for the fulfilment of dreams, may be a factor in the innovation and dissemination of management fashions by creating incipient demands. However, if one were to claim that happiness is the only factor in the equation, one could rightly counter-argue why management control would be the only satisfactory entity in said equation, why not chose one management control system and then continue on searching for alternative sources of happiness?

A report from the American consultancy firm The Hackett Group contributed with an empirical perspective, stating that while it has been observed that a majority of BSC implementations fail, to a degree of up to 70 percent of attempted adoptions (McCunn, 1998, Answerthink Inc, 2004, The Hackett Group, 2004), another observation was more compromising as to the infallibility of management control. It was discovered that in a non-insignificant degree organisations elaborated their balanced scorecards to the point of having the number of indicators measured exceeding more than nine times the recommended amount. A Hackett Finance Practice Leader commented upon this observation as follows (Answerthink Inc, 2004, The Hackett Group, 2004): ‘If you’re tracking nine times the recommended number of metrics, you’re confusing detail with accuracy and it's going to be almost impossible to see indicators that might emerge from the data. Companies

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95 The figure mentioned—nine times the recommended amount—is to be read as the average number, not as an isolated occurrence (Warner, 2005).
make the mistake of relying heavily on historical internal finance data. It's what they understand best, and is the most comfortable with. But by putting little weight into forward-looking internal and external metrics, such as sales forecasts, market share, competitor pricing, and broad economic indicators, companies sabotage their own balanced scorecard efforts. They create a system that's about as effective as driving with the windshield covered while looking in the rear-view mirror’ (Answerthink Inc, 2004). The remark seems to suggest a return to the idea of the hedonic treadmill (Bernstein, 2004) and to Freud’s bitter revelation on the paradox of control.

The aim of management control is to control, to be able to assess the goal congruence of the activities enacted within the organisation and in the organisation’s dealings with its surroundings (ch. 3). But does control lead to an elevated feeling of control and safety or may it, paradoxically, lead to the opposite?96 One interpretation of the observation made by the Hackett Group representative is that the BSC easily becomes bloated and that instead of being helpful, it becomes an obstacle—a blind window instead of a protective window.

A management control system suggests ‘a kind of compulsion to repeat which, when a regulation has been laid down once and for all, decides when, where and how a thing shall be done’ (Bauman, 2001). This interpretation is valid, at least when management control refers to the more formalised aspects of control, but repetition is also a key ingredient in the informal aspects of management control. By promoting compulsive programme, management control systems aim at reducing the risk of hesitation and indecision. These are two threats that might become harmful to an organisation if they were to occur on a regular basis. However, the above quote describes the BSC as having become defunct. The overproduction of measurements suggests that the compulsion to repeat identically or reasonably has disappeared. Perhaps this is a result of our inability to ‘completely master nature’ (Freud, 1930) and that the lesser form of gratification obtained from control propels managers to expand and elaborate on the surrogate strategies for happiness. Herein is a potential clue to the understanding of desires in management fashions.

96 This conundrum is somewhat similar to a recent interpretation (Johanson and Mårtensson, 2006) of the Wollstonecraft dilemma.
The tragedy of management control is that what we call control is largely responsible for our misery. ‘Because it [in this case management control solutions] is compulsive and thus constrains human freedom, order [management control] cannot but be buffeted, and so continually threatened, by the rebellion of “dammed-up needs”’ (Bauman, 2001). Management control systems ‘should only lie on the shoulders of the “saint like a light cloak, which can be thrown aside at any moment.” But fate decreed that the cloak should become an iron cage’ (Weber, 1930).97

When civilized man exchanged a portion of his possibilities of happiness for a portion of security (Freud, 1930), he devised transcendence strategies which were designed to compensate for this loss (Bauman, 2001). In the context of management and organisations, these strategies are called management control systems. However, since the systems are not as ‘good’ as what they seek to replace, and because they become iron cages threatening the very thing they are supposed to replace or protect, these solutions are continuously opposed and better solutions are sought. This opposition can be interpreted as a type of friction, as small instances of resistance that arise when the solution does not support the aim—a friction that renders managers susceptible to new solutions. Despite or because of this, a definite or a perfect system never seems to appear. As soon as a new system is born, it is met with criticism. The BSC, for instance, quite against its nature, has been labelled a tyrannical system that stalemates the firm’s objectives by reducing the innovativeness of its employees (Voelpel et al., 2006).

The findings of Voelpel et al. are interesting, as they point toward a potential paradox of management innovations like the balanced scorecard; the paradox being that systems that are brought in to save an organization may eventually end up hurting it. Additional studies in the field of management accounting

97 The iron cage is referred to also by institutional theorists (DiMaggio and Powell, 1983) who claimed that organisations are growing increasingly similar. In their analysis of the reason for this phenomenon, they referred back to the concept of the ‘iron cage’ used by Weber to denote the workings of the rationalist spirit. According to them, the functions of bureaucratisation have moved away from the rationalisation and promotion of efficiency, becoming a process of structuration which has forced organisations to grow increasingly similar without necessarily becoming more efficient. Where they see the iron cage as promoting stability I see it as promoting change.
have observed an existing and perpetual lag between management accounting innovations and the adoption of said innovations into organizations (Foster and Ward, 1994). The conclusion is that while the newer systems might be beneficial and help solve a number of problems for the organization, the cost of implementing them might be higher than the initially observable gain of these systems. Managers, therefore, remain sceptical about them; a scepticism that in the end may contribute to the rejection of an idea, before, during or after its adoption. This scepticism, paired with the increasing complexity of implementing newer management accounting and management control systems (Ittner and Larcker, 1998), may also contribute to a less than optimal approach towards the implementation and activation of these systems in the organization, thereby adding to their doom.

5.4. Forwarding conclusions

To sum up, let us reconsider the contributions of this chapter. In brief, the chapter discussed the claim that managers are suggestible to new management control systems, not because of external pressure from changing norms, but because they are discontented with and distrustful of the abilities of the current system. This discontent is based on a search for a definitive solution which would solve all the problems of the organisation, thereby releasing it from a vicious circle of problems. However—and this represents the cul-de-sac nature of the whole situation—such a solution would ultimately entail entering into a state that is devoid of all control, a situation which, in itself, seems frightful and chaotic.

A potential problem emerges from this context. Does their perpetual but impossible search for a definitive management control system suggest that managers, consciously and unconsciously, will adopt whatever solution is suggested? Or will there be some discrimination?

Tarde estimated that nine out of ten ideas would never be imitated (Tarde, 1903) and, according to various sources, seven out of ten BSC projects are failures (McCunn, 1998, The Hackett Group, 2004)—even when they are successful, they are not necessarily used according to the original idea (Malmi, 2001). Ideas are vanquished through logical duels, and through unions they find a habitat which may or may not resemble the original plan.
For imitation to take place, desires need to be organized into beliefs (Tarde, 1903). This organisation may take many forms, depending on the context in which it occurs. In the management fashion context, while one actor is being suggested to accept something, another actor is making the suggestion. This is the role of the consultants, gurus and business schools. But how is the organisation of desires achieved?

The next chapter is dedicated to the study of how beliefs are organized. The examples are taken from the previously mentioned WHMC project.
6 – Rhetoric and the organisation of beliefs

“Every thing which imparts being to others is itself primarily that which it communicates to other natures. For if it gives being, and makes the impartance from its own essence, that which it gives is subordinate to its own essence, which is truly greater and more perfect, since every nature which is able to constitute any thing is better than that which is constituted by it—hence the giver is essentially superior to that which is given, but is not the same with it, for the one exists primarily, but the other secondarily.”

PROCLUS (PROKLOS, 410-485, PUBL. 1933) ELEMENTS OF THEOLOGY, PROPOSITION XVIII

While managers grapple with their hopes and dreams with the iron cage of their available means, by which they seek to attain the said dreams, the process of shaping the management fashion markets suggests an interaction between at least two human actors. It has been assumed beforehand that consultants, gurus and business schools are vital actors in the management fashion industry (Abrahamson, 1996a). Like conductors of an orchestra, these individuals shape the incipient desires of managers. But unlike the conductors, whom the orchestra follows wilfully, the fashion setters act through more diligent means, organising the desires of managers and disseminating their solutions and their ideas through coaxing (Sapir, 1931). The nature of the diligent means by which they act, according to earlier expositions in management fashion (Abrahamson, 1996a, 1997, Kieser, 1997, Jackson, 2001), consultancy (Clark and Fincham, 2002, Nörreklit, 2003, Johansson,
While the academic concept of rhetoric is often applied to the school of studying various methods of communication, popular understanding sees it also as the process of applying and creating persuasive communication. The creation of convincing arguments can be understood as a process wherein the desires of managers are organised and shaped into beliefs and innovations or imitations (Tarde, 1903).

With respect to research on the role of rhetoric in management fashion, most previous studies have focused on management gurus or management techniques that were already popular, such was for example the case with Jackson’s studies (Jackson, 1999, 2000, 2002) on management gurus. However, after attaining popularity—when a management guru can earn thousands of dollars per performance—there are other forces also at large which will affect the use of rhetoric, such as reputation and the attention of the mass media. It is possible to assume that the overall approach of Kaplan and Norton before they were public figures was different to how they are portrayed and how they act today. Today the balanced scorecard has become a bandwagon in its own right. But what did its creators say or do to convince the organisations, back before the publication of the first BSC paper in 1992, to participate? Did they talk about cockpits then, as they did later on? Unfortunately, we can never discover this, unless we incidentally stumble upon some of their recordings or reports. However, the question which arises from this is worthy of some attention.

At the early stages in the life-cycle of a management fashion, its proponents are bound to rely on their power of coercion or persuasion in the process of management fashion setting. The question that arises is, in that case, is there any power in rhetoric? And if there is, then how come rhetoric is so powerful, and in what way is this power manifested? Sadly the power of rhetoric is hard to assess, mainly due to the inherent difficulties in measuring the degree of persuasiveness of a rhetorical address and determining whether or not it was the rhetoric applied, specifically, which was the impetus for action. A vivid example of this problem is found in an analysis of the former President of the Soviet Union, Mikhail Gorbachev’s reasons for acceding to the reunification of Germany (Krebs and Jackson, 2007). Was his compliance based on the rhetoric applied by foreign politicians or the result of his own eco-
nomic calculations? Although the role of persuasiveness has been recognized since the dawn of rhetoric in ancient Greece, and although it has been the topic of several scientific experimentations (Billig, 1996), nothing certain can really be deduced about it. The findings of Carlone (2006) and ten Bos and Heusinkveld (2007) are as relevant as any other findings on this problem. Carlone argued that the effectiveness of a management guru’s rhetoric was partly based on his or her ability to create the contrasting emotions of both safety and uncertainty, whereas ten Bos and Heusinkveld argued for the symbolic value of the rhetor as a template for success. In another part of the scientific universe, studies in neuroeconomics have indicated that the decision making process, especially risk-taking, is influenced by the presence and the advice of consultants (Engelmann et al., 2009). Should this be taken as a proof? Nonetheless, rhetoric has been identified as the proper discipline to turn to when one wants to learn how to deal with controversies in the creation of facts (Latour, 1987). It is also suitable for the understanding of how translations are enacted, e.g. in the interessement phase, where allies are brought in to support an initiative (Callon, 1986). Thereby, rhetoric is seen as a powerful scheme, but not the only scheme in the performative sociology to which this thesis claims relationships.

In what can be interpreted as an attempt to circumvent the discussion of the power of rhetoric, Lloyd Bitzer (1968) outlined a rhetorical situation whose constituents help to discriminate between rhetoric and plain but ornate speech, thereby reducing the risk of being locked in meaningless and erroneous comparisons. An outline of the rhetorical situation in relation to the management fashion setting process was presented in the second chapter and also in more detail in the first section of this chapter.

6.1. The fashion setters – the WHMC project

In order to further examine the shaping of the management fashion market, a case study analysis has been developed, focusing on the labour of the fashion setters. This segment primarily seeks to discuss an exemplary situation and to analyse that situation in order to assess the validity of the suggestion that rhetoric plays an organising role in the management fashion setting process and that, as such, it is possible to observe how this role is enacted. The data used for analysis are from the health statement project (also referred to as the project on work health management control) that was previously detailed.
Five presentations (Table 1) made during this project are analysed; these presentations occurred during the spring and winter of 2005. The analysed data consist of PowerPoint presentations and extensive annotations. Unfortunately, there are no audio- and visual recordings of these presentations. The reason for this is purely technical as no such devices were available.

**Table 1:**

**LIST OF LECTURES**

<table>
<thead>
<tr>
<th>No.</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title</td>
<td>Factors influencing and promoting health in organisations</td>
<td>Correlations between health and profitability</td>
<td>The health promoting leadership</td>
<td>Models for the integration of health in management control</td>
<td>Are there any viable health statements for SMEs?</td>
</tr>
</tbody>
</table>

*Titles of the 5 presentations held within the first phase of the WHMC-project. Each lecture was held twice.*

As described earlier, the project can be divided into a number of constituents. Starting with exigencies, it was possible to see five specific problems or challenges (Table 2), the first being the ‘problem of ill-health.’ During the decade and a half preceding the project, absenteeism and especially long-term health decline were observed at a national level. Using statistics about the health situation, as well as indications of links between health and productivity and profitability in organisations, the potential impact for the SME managers was highlighted. For although the statistics reveal that the health situation was far less alarming for SMEs, alternative threats were defined such as the problem of having a sick or unhealthy workforce.
A number of ‘aggravating circumstances’ were presented at each of these seminars. These ranged from problems that needed to be solved (1, 2), to how solving these problems would contribute to the organisation (3, 4), to how past solutions had failed (5), thereby motivating the ongoing project.

A second problem observed concerned the upcoming ‘legislative problems’, related to new as well as coming legislation within the area of work environment; especially the problems faced by SMEs in meeting demands such as health statistics in the annual reports and the payment by employer of sick benefits (Backlund, 2006, Almqvist et al., 2007). The exigence defined as the ‘economic problem’ was related to these two. By presenting several examples of how health and other factors associated with human beings affected issues such as productivity and profitability, the problems of accounting for such aspects were visualised. The history of human resource costing and accounting (HRCA) and its offshoots and relationships with schemes like the BSC and the Intellectual Capital Accounting movement (Johanson and Backlund, 2006) were presented within the realms of this exigence. By this, the problem was morphed into a control problem. The fourth related to the subject of organisational change and of how the presence of internalized cultures and history might affect change; and the fifth focused on the role of the leader, comprising a discussion on the various archetypes of leaders and how it was necessary to constantly shift from one archetype to another in order to remain popular and in charge. Failure of change in relation to previ-
ous solutions on how to control, account for and report the indicators associated with human beings, such as health, appeared again as a topic in the final presentation.

**Table 3:**

**AN OVERVIEW OF THE RHETORS APPEARING IN THE SAMPLE:**

<table>
<thead>
<tr>
<th>R1</th>
<th>Head of [xx]-unit at [University Hospital]. Twenty-five years of experience of working with work-health-related issues in SMEs. Author of many books and reports.</th>
</tr>
</thead>
<tbody>
<tr>
<td>R2</td>
<td>Social worker and project leader at [University Institute]. Former staff manager at [Hospital], working with leadership development, staff managerial and development programmes. Coordinator of a health economy project involving seven local authorities.</td>
</tr>
<tr>
<td>R3</td>
<td>Registered psychologist and project leader at [University Institute] with several years of experience, at different levels, of leadership development. Work includes personality development, change management, group development, the handling of conflicts and conversation coaching.</td>
</tr>
<tr>
<td>R4</td>
<td>Professor in Business Economics at [University]. Has worked, both nationally and internationally, with the measuring, reporting and managing of intangible resources such as health economy, knowledge, goodwill, trademarks etc.</td>
</tr>
</tbody>
</table>

The four rhetors are presented above, with a brief outline of their profession. This corresponds to how they were introduced to the audience.

For the purpose of establishing an audience, invitations were sent to SMEs operating in the regions where the project was being conducted. The invitation was in the form of a flyer presenting some minor details about the project, as well as an outline of the presentations that were to be held in its initial phase (and which are the subject of this case study). The presentations were described in brief, and a page in the flyer was devoted to introducing
the invited speakers (rhetors). The title on the flyer was, ‘All are winners in health-rich organisations’, with the subtitle, ‘You and your company are invited to participate in three seminars on how health affects results and profitability. We are looking for small and medium-sized enterprises’. The names of organisations supporting the project were listed on the back of the flyer, together with a short note on the long-term goal of each organisation. The flyer also stated that the objective of the seminars was to trade knowledge—the speakers wished to know the experiences of those in the field, while they themselves, and this was mentioned on the flyers, had much to offer to the organisations. The total response to the invitation added up to 61 individuals representing 40 different organisations. The size of the audience on one single occasion ranged from a maximum of 34 individuals to the minimum of 19. The audience was made up of a broad spectrum of trades and size of firms. Many of the participants were consultants and/or belonged to health consultancies. Others belonged to occupational health services, and several were managers or individuals in charge of work-health issues in organisations. A striking trait was the relative absence of representatives from the manufacturing industry, i.e. organisations not in the profession of providing services linked to the general, work-health or working environment.

In the project, and most specifically in the analysed sections of it, the key rhetors were the invited speakers. These were introduced in a flyer attached to the invitation to the project (Table 3). The text used to establish them is an example of the need to strengthen the ethos of the rhetors in a management fashion setting process (ten Bos and Heusinkveld, 2007). But on the negative side such positive reinforcement can create part of the constraint of the rhetor, as the audience’s expectations may exceed the sensation which they experience during the address.

The ethos of the rhetors does not merely involve presenting them as worth hearing. In a management-fashion-setting process, it might also influence what the rhetor may talk about. Table 4 summarises the contents of Table 2 and Table 3 and aims to demonstrate the link between the profession of the rhetor and the exigencies invoked. Rhetor 1, for example, was the head of a unit in a university hospital, and as such, it was natural for him to speak about ill-health in organisations as well as about the legislation related to these problems. Rhetor 4 was a university professor, and since he was a professional academic, one can assume that he was not unaccustomed to the
task of presenting critical and problematic aspects of work-health management. This, perhaps, is why his presentation, more than any other, dwelt on previous solutions in order to present their merits and drawbacks.

### TABLE 4:

**COMBINING TABLE 2 AND TABLE 3**

<table>
<thead>
<tr>
<th>R1</th>
<th>Head of [xx]-unit at [University Hospital]…</th>
<th>Ill-health/Economy Legislation</th>
</tr>
</thead>
<tbody>
<tr>
<td>R2</td>
<td>Social worker and project leader …</td>
<td>Economy/Ill-health</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Economy</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Solutions</td>
</tr>
<tr>
<td>R3</td>
<td>Registered psychologist and project leader …</td>
<td>Leadership</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Change</td>
</tr>
<tr>
<td>R4</td>
<td>Professor in business economics …</td>
<td>Failed solutions</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Failure to change</td>
</tr>
</tbody>
</table>

The above table depicts the themes that were discussed by each of the rhetors and how those themes matched the competence of the respective rhetor.

A constraining factor, apart from the risk of creating lacklustre sensations due to over-promotion of the speakers, was the risk of overshooting the target because of the difference between the way in which SME-managers conceive of their world and the views of others, such as consultants, business school representatives or public servants. ‘The ideas of the surrounding world are sometimes received as directives and burdens by the small businessman. The difference in conception of the world needs to be observed and may form the basis for the difficulties that too often arise in projects where the public society and small enterprises are to interact’ (Hertzberg, 2008). This warning or information seems to suggest that SMEs create a subjective
universe of their own which, although we are all humans, outsiders may have a difficult time understanding.

6.2. Analysing speech situations

The analysis of each presentation is built on the five previously presented canons, i.e. invention, organisation, style, delivery and memory. Each analysis is based on written documents from the seminars, coupled with annotations from each presentation. It is unfortunate that there are no audio or visual recordings available; however, the quality of the data is sufficient to meet the purpose of the study. Based on the claims of Law (2004), it is possible to argue that there can never be a sufficient amount of data available to enable a ‘true’ representation or interpretation.

All in all, there were five presentations made during the first segment of the observed health statement project. One of the rhetors (R2) held two presentations (the second and the fourth), whereas the other three appeared in the order outlined above—i.e. R1-presentation 1, R3-presentation 3, R4-presentation 5. The presentations were held two at a time and on two occasions, leaving the fifth to be presented separately at the third and final seminar. There was a one-month gap between each of the seminars (Table 1).

6.2.1. Free, fit and flourishing in health-rich organisations

The topic of the first presentation, as listed in the flyer, was to deal with factors affecting and promoting health in an organisation. Earlier on in the flyer, it was mentioned that the word ‘health’ pertained to work-health, as regard the seminars. The flyer also indicated that the presentations would address how organisations could become role models of employment and gain from the long-term well-being of their employees. It was, however, not explicitly mentioned for whom the organisation would be a role model—e.g. for its employees or for other organisations.

Invention

The source material in the presentation comprised official statistics, scientific evidence and information on legislation. On the basis of these data, the rhetor invoked arguments concerning the annual average total cost of absenteeism per employee and explained the relationship between a bad working
environment and ill-health in employees. These arguments were followed with empirical data pertaining to costs connected to ill-health, the distribution of well-being and happiness between managers and employees, positive and negative factors for health in SMEs and definitions of a good working environment. The rhetor then followed up with what appeared to be actual experiences of health-intervention programmes, some observations on the possible success factors and information on how he and his organisation could be of assistance.

**FIGURE 11:**

**THE FIRST FOUR SLIDES OF THE FIRST PRESENTATION**

The opening slides from the first presentation formed a sequential stream of questions and answers.

The main part of the presentation consisted of inartistic proofs. The actual experiences, official data etc. were all gathered from cited sources, thus underscoring both the logic of the claims and the ethos of the rhetor as a
knowledgeable individual. However, the first segment of the presentation differed from the rest: It included some slides that were used to pose three questions, which were then answered with a counter-question (figure 8). Given the content of these slides, in relation to what followed, these four slides can be seen as examples of emotional appeals.

**Organisation**

The structure of the presentation can be divided into eight sections. Following the four slides that are presented below, there was a segment on the organisation to which the rhetor belonged. It was clearly stated that this was a professional organisation, able to answer the questions posed in the fourth slide. The professionalism of the organisation was then strengthened through a section containing sick-leave statistics and another one discussing the causes of sick-leave. Thereafter, the presentation proceeded to discuss factors that promote a good working environment, followed by a positive example from the field. The penultimate section summarised some lessons to be learnt from the example, after which the last segment clarified the methodology of the rhetor’s organisation and presented some details on those working at the organisation, together with their contact information.

**Style**

The initial segments of the presentation contained a rather high degree of stylistic figures, such as *triads* and *alliteration*. The slides read, in sequence, ‘Who doesn’t want to be free?’, ‘Who doesn’t want to be fit?’ and ‘Who doesn’t want to flourish?’ The fourth slide followed these questions with the counter-question: ‘But how do you achieve all this?’ (Figure 11).

The triad and the alliteration were used in order to strengthen the appeals by making them more forceful. The concept of the triad is found in folktales as well as the Christian Trinity. Moreover, the Greek mathematician and philosopher Pythagoras classified the number three as a perfect number (Cornford, 1922). According to Cederberg (1996), the number has been ascribed this prominent position because of the natural limitations of memory within the human brain.

Alliteration, or the use of several consecutive words beginning with the same or similar sound, is a popular stylistic figure of speech. In the above delivery, alliteration can be found in the use of the three words—free, fit and
flourish. By using the same sound, the speaker creates a keen pace in the delivery.98

A third stylistic figure of speech—the anaphora—concerns the repetition of key appeals in order to highlight certain passages. A popular example is Martin Luther King’s use of ‘I have a dream’ (Cederberg, 1996). In the case sample, a simple form of anaphora was created with the use of repetitive elements in the formulation of the three opening questions (i.e. the triad mentioned earlier).

**Delivery and memory**

Having cautiously established himself as an expert, the rhetor’s delivery included brief strands of peer-to-peer interaction, suggesting an attempt to befriend the audience and create trust (ethos). This can perhaps be attributed to the fact that the presentation was probably prepared beforehand and largely memorized, thus enabling the rhetor to interact with the audience beyond the framework of the presentation.

6.2.2. **Cause and effect**

Similar to the first presentation, the second presentation focused on the negative and problematic aspects of the national ill-health problem. Whereas the first presentation also added normative claims on the management of SMEs, this particular presentation discussed the shortcomings of management accounting. However, this was done indirectly—the subject being touched upon briefly throughout the speech.

**Invention**

The source material for the presentation was derived from a wide array of scientific findings; however, none of these were cited. The arguments put forward concerned various kinds of work-health-related issues and how they influenced productivity and profitability. As such, this presentation was comparatively homogenous in its organisation and argumentation. All in all, it presented 36 claims (figure 12) regarding the potential positive and negative effects of work-health factors. Since it was purported to be based on

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98 The alliteration loses some of its effect when translated into English; as the figure indicates, there is an even higher degree of sound similarity in the Swedish words.
contemporary research findings, the presentation can easily be categorised as being built upon inartistic proofs.

**FIGURE 12:**

**CLAIMS OF CAUSE AND EFFECT**

Låg arbetstillförsel ger högre sjukfrånvaro
Låg arbetsprestation ger högre sjukfrånvaro
Negativ attityd till arbetet ger högre sjukfrånvaro
Ökad stress ger högre sjukfrånvaro

Lägre engagemang ger högre sjukfrånvaro
Lägre ålder ger högre sjukfrånvaro
Lägre anställningstid ger högre sjukfrånvaro
Kvinnor har högre sjukfrånvaro än män
Lägre utbildningsnivå ger högre sjukfrånvaro
Lägre inkomstnivå ger högre sjukfrånvaro

Tydlig frånvaropolicy ger lägre sjukfrånvaro
Flexible arbetstider ger lägre sjukfrånvaro
Aktiv hälsopolicy ger lägre sjukfrånvaro
Ökade arbetskrav ger lägre sjukfrånvaro
Bonusystem ger lägre sjukfrånvaro
Självstyrande grupper ger lägre sjukfrånvaro

Oklärheter om yrkesrollen ger högre sjukfrånvaro
Hög status ger lägre sjukfrånvaro
Utbildningsstöd ger lägre sjukfrånvaro
Hög personalomsättning ger högre sjukfrånvaro
Fler anställda ger lägre sjukfrånvaro
Utveckling av arbetsuppgifter/arbetsinnehåll ger lägre sjukfrånvaro

Overvikt minskar lösamheten
Ökad stress minskar lösamheten
Ökad personalomsättning minskar lösamheten
Anställning till FHV ökar lösamheten
Era ledarskap ökar lösamheten
Tydlig personal politik ökar lösamheten
Uttaland företagskultur ökar lösamheten

Hög utbildningsnivå ger ökad lösamhet
Utbildningsstöd ger ökad lösamhet
Hälsomodell ger ökad lösamhet
Fysisk aktivitet ger ökad lösamhet
Förbättrad personalpolitik ger ökad lösamhet

Presented above is the list of assertions used by the rhetor to prove the quality of his claims. The translations of these statements can be found in Appendix D.
The 36 statements were organized into two sections, with the first section relating the effect of certain situations on sick-leave statistics, e.g. how does length of service affect sick-leave levels in a firm; how does motivation affect sick leave, and so on. The second section focused on profitability. These two sections were each divided into two categories: one relating to positive relations and the other one to negative ones. It is important to note the difference between the space dedicated to information on sick-leave-related issues and that given to information on profitability. This imbalance might be due to the problems associated with producing scientific proofs on the effects of ill-health on profitability.

**Organisation**

The choice to first introduce information on sick-leave-related issues before addressing the profitability aspect was probably neither ill-founded nor unintentional. Although there was a national health crisis in Sweden at this time, the negative trend had only slightly affected the SMEs (this was observed in the first presentation). Moreover, since it was known that SMEs rarely measured or addressed work-health-related issues in a constructive manner (Lövstål, 2001, Tofters and Friis, 2003), focusing on profitability towards the end probably increased the implementation chances of the presentation, since profitability is a key element for SMEs in terms of their long-term survival and continuity.

**Style**

The overall style of the presentation was similar to the traditional rhetorical ideas on legal and political argumentation. Two stylistic figures were often used for leverage—the epistrophe and antithesis. The epistrophe is mainly the opposite of anaphor, i.e. it involves the use of repetitive sentences at the end of adjacent statements. The antithesis is a scheme of balance and can be defined as ‘the juxtaposition of contrasting ideas’ (Corbett and Connors, 1999). According to Cederberg (1996), the antithesis constitutes an exaggerated simplification of good versus bad in order to establish the beneficial alternative to be as desirable as possible. Thus, the use of antitheses in the presentation was manifested in key situations that must be amended within companies in order to decrease sick leave and increase profitability.
Delivery and memory
Although the arguments used were based on inartistic proofs, the way they were presented and the manner of their delivery suggested the possibility of their interpretation as artistic proofs composed of both emotional and logical appeals. The emotional aspect was strengthened by the rhetor’s use of a non-formalistic delivery, i.e. a delivery filled with humour and puns, not normally associated with the official status of the content. The rhetor seemed well-versed with the material and presented his arguments largely from memory.

6.2.3. The road to health-promoting management
Whereas the first two presentations focused on the organisation and its economic and control aspects, the third presentation concerned the managers of the said organisations. This session was conducted by a psychologist who taught in the field of management (R3) and who, at the time, was working for a R&D unit at one of the major Swedish universities.

Invention
The presentation developed the idea of a health-promoting style of leadership. The main argument of the presentation stressed the manager’s responsibility regarding the health situation of the organisation. This argument differed radically from all the others, in that it was the only one proposing an intra-psychological solution to potential health threats.

Since psychology is a field replete with not only popular feel-good literature but also numerous consultants and serious researchers, it was perhaps natural for the rhetor to heavily base the presentation on inartistic proofs. This strategy may also serve to strengthen the ethos of the rhetor.

Organisation
The third presentation was organised around a plot leading to some insight in the manner in which a health-promoting management technique must be adopted. The scientific references were apparently selected for their ability to be fitted together.\textsuperscript{99} The presentation began with an explanation of the concept of the emotional quotient (EQ) and wisdom as propounded by

\textsuperscript{99} I have used the word ‘apparently’ as I have some doubts regarding whether or not the given theories of the seven psychologists actually fitted together seamlessly, as presented.
Kakabadse and their link with cultural competence and context; it thereafter proceeded to Cowley’s theories on the role of narratives, symbols, rituals and routine in organisations. Carl Jung’s concept of archetypes was then explained, followed by the formulation of four idealised management techniques that a health-promoting leader must be aware of and alternate between, in line with the ideas of Rice and Antonovsky, i.e. their ideas on control, relationships and the sense of coherence (SoC).

**Style**

The language and use of stylistic figures in this presentation differed substantially from those of the preceding presentations. The most significant difference was the absence of pre-printed slides to be displayed on an overhead projector. Instead, the rhetor utilized a flip-chart to highlight the keywords and provide a visual overview of the message she wished to convey.

Another important fact noted in the presentation, moreover, was the mention of authorities throughout the speech. It is possible that the majority of the audience did not know the significance of names such as Kakabadse and Cowley, and while some might have heard of Jung and Antonovsky, including some bits and pieces of their thinking, it was fairly unlikely that anyone had any expert knowledge on these sources—apart from the rhetor.

Constant references to authorities not only strengthen the ethos of the rhetor but also enhance the quality of the arguments, thus making them more appealing and acceptable (Corbett and Connors, 1999). In a sense, this presentation showed the same strategy as that seen in almost every scientific publication today.

**Delivery and memory**

This plot, or narrative, was delivered from memory with no use of pre-prepared manuscripts or slides; instead, the rhetor opted to use a flip-chart and drew images in order to highlight key concepts, names and useful visualizations for elucidating the plot. Along with the apparently advanced theoretical plot that was memorized, the delivery of the presentation denoted a high level of professionalism and knowledge, thereby strengthening the ethos of the rhetor; further support was also created by the rhetor’s claim to have met and personally interacted with a few of the psychologists mentioned during her training to become a certified psychologist herself.
6.2.4. Methods of integrating WH in MC

The fourth presentation in the series concerned previous attempts made by different organisations to control health-related issues. The examples were sourced from another ongoing research project, which had municipal organisations for participants. Nonetheless the rhetor, which had also made the second presentation in the series, chose to discuss these examples in an attempt to inform the gathered audience about different working methods.

Invention

It is difficult to assess whether or not one should treat the arguments used by the rhetor as artistic or inartistic proofs. Since the examples were based on the rhetor’s own experience with similar projects, it can be argued that the proofs were mainly artistic, i.e. created by the rhetor himself and not based on external documents or statistics. On the other hand, the information presented could be called inartistic, since the rhetor had not himself presented this information in the other project. In that project he had acted as more of a project leader and not as a lecturer on a specific topic. Thus, the information he provided in the seminar was not his own; instead, it was a summary of what was said by others in that other project.

In an attempt to categorise the information, irrespective of what kind of proofs it contained, it was found that there was little room for emotional appeals in the presentation. Nor did the rhetor attempt to strengthen his own ethos beyond underscoring his participation in the other project. Instead, the presentation was entirely based on logical appeals wherein each model—the BSC, the IC scheme and the investors in people (IIP) scheme—was presented rather objectively.

Organisation

The fourth presentation had no obvious organisation beyond the discussion on a select number of control systems presented in brief succession. In addition, the order of the systems did not suggest any intention to promote one system over another. Hence, the question that arises is whether or not one should see this entire series of sessions as having a specific and purposeful organisation. This question is not a very significant one at this point, but will be discussed later on.
Style
By drawing upon personal experience, basing the presentation on memory and not relying on any pre-prepared manuscript, the style of the presentation lacked an overall plot apart from perhaps a documentary one.

Delivery and memory
The presentation was delivered in the form of an objective imparting of information regarding various techniques. The rhetor was informal in his behaviour and talk on the developments in the other project that formed the basis for the models presented, thus allowing for the creation of personal opinions throughout the speech. The entire presentation was memorized, and the rhetor hardly used the white board made available to him.

6.2.5. Models applicable to SMEs?
The last presentation was intended to function both as a closure for the seminar series and as a bridge to connect the seminar series with the later sections of the project—of which the seminars were only the first step. As with the previous presentations, this one focused on earlier attempts to address, report and control the economic aspects of work-health-related issues within an organisation. The presentation also referred to recently implemented and upcoming changes in the legislation concerning, inter alia, the inclusion of sick-leave statistics in the annual reports.

Invention
Drawing from over 20 years of experience in HRCA and management control, the rhetor included inartistic proofs in his otherwise artistic argumentation. An examination of his invention reveals that the inartistic proofs provided were intermixed with the personal experiences of the rhetor. However, where the previous presentation had focused on possibilities, this presentation pointed out several lacunae in the field, almost to the point of questioning earlier initiatives and solutions (including the health statement solution).

Although the critical tone could be interpreted as having emotional impact—cf. Carlone’s observations (2006)—it contained, to a large extent, logical appeals derived from observations of the praxis. These appeals were mixed with a strong ethos based on the rhetor’s long experience in the field.
**Organisation**

The organisation of the presentation was perhaps its most intriguing aspect. Covering both accounts of ambitious attempts and their shortcomings, its composition resembled the Aristotelian dramaturgical structure with its inceptions, presentations, intensified conflicts, escalations, denouements and codas (Cederberg, 1996). Although such a structure is said to resemble Aristotle’s interpretation of the dramaturgy of tragedy, there are reasons to suspect that the structure’s name is its only conscious connection with Aristotle (Hecht, 1961).

The inception sets the mood for the drama. It also includes an introduction to the main characters and their difficulties and conflicts. This section of the presentation contained historical accounts of the practice of over-employment in industries as a means of securing and stabilising production. The conflict is presented as the emergence of streamlined organisations seeking to minimise fixed costs. When employee absence due to ill-health escalates, as it did during the late 1990s, organisations became vulnerable.

This was followed by a segment delineating the history of work-health management and containing a gallery of people and ideas that had attempted to resolve an unsustainable situation. These accounts in the presentation further intensified the conflict as the shortcomings and unrealised promises of these solutions came to be observed. With the stakes set, i.e. with the conflict having reached a critical stage or a point of no return, the drama was again escalated by the refutation of the simplest available solution—the compulsory reporting of sick-leave levels in the annual reports—as a blunt tool. The rhetor concluded, ‘What is written in the account statements is perceived as being more real than what is actually happening. Accounting is an abstraction of that which happens and an imperfect one, as such’. Thus, conforming to the legal mandates was presented as being an unsatisfactory step.

Nearing the denouement, which traditionally includes the triumph of the good over the bad, the rhetor rectified that which had just been torn down by proposing a possible solution drawn from the long experience of the rhetor. According to him, it was possible that the use of indicators related to work-health issues and integrated in the management control system of the firm could function in a confidence-inspiring manner and lend themselves to comparability and bench-marking. Pressure and interest from external stakeholders, e.g. occupational health services and insurance companies, could
motivate the development of health statements. Moreover, the benefits of such a system (see presentation 2), which arise as synergistic effects, would be the egocentric factors intended to set the system in motion.

The coda consisted of hints to a select few in the audience regarding the future possibilities which, however, required their active participation in the later sections of the project.

**Style**

As with the two preceding presentations, this one did not sport a large number of stylistic figures. Like the third presentation, it contained some references to authorities, both academic and judicial, e.g. a quote from the former minister of justice, hinting that administrations should resolve to change management accounting practices in order to strengthen the role of human resource accounting schemes. This, coupled with the changes that were being implemented during the course of the project, e.g. the compulsory reporting of sick-leave statistics and the mandatory duty imposed on employers to co-finance health insurance funds, might have had a potentially strengthening effect on the overall message of the presentation.

Likewise, can the critical tone of the presentation be interpreted as a rhetorical ploy? By critically examining previous attempts, the presentation seemed to suggest a need for practitioners to seek assistance, while also indicating that accepting this help may not guarantee success. However, it should be noted that none of the previous attempts was presented as an utter failure, perhaps intending to convey that making an attempt would be worthwhile.

**Delivery and memory**

In conclusion, it was observed that the entire presentation was memorized by the rhetor and presented without significant hesitations. His tone was relaxed and friendly, seeming to suggest that the job ahead ought to be a shared burden.

6.3. **Towards a management fashion genre**

At the outset of this section an attempt was made to provide a thorough analysis of the early stages of the management-fashion-setting process. This analysis would not limit itself to the study of rhetorical ploys but seek to find
a pattern, a genre, which might aid us in analysing other instances of management accounting change. Should such a pattern emerge, it could also co-produce and develop other theoretical concepts.

What lessons can be drawn from this exercise?

When Nörreklit (2003) attempted to examine the management-fashion-setting process, she focused on the first few pages of an entire book aimed at marketing the BSC. In these pages, she found evidence that the rhetoric of the BSC was unsound, i.e. unscientific, in that it was mainly emotional appeals. Similar traits were also found in the sessions analysed within this chapter. The first few slides of the first presentation carried an equally emotional appeal pertaining to the desire for freedom, health and success, which are popularly regarded as basic human urges. Other accounts on the use of rhetoric in management fashion settings seem to indicate a similar trait. In his study of a management guru, Jackson (1999) found the use of nostalgia as a fantasy theme. His analysis suggested that the theme was intended to create a sense of identification between the guru and the audience. Here, however, we do not know whether the audience is composed of a public or if it pertained to the more mob-like qualities (Asplund, 1987), a distinction which might hold some relevance for our understanding of the effect of rhetoric in the longer perspective.

Summarising the characteristics of each presentation (Table 5) reveals a shifting use of proofs. Early on in the seminar series there was a marked tendency to rely on inartistic proofs, interlaced with segments of logical appeals—strategies that were based partly on the ethos of the rhetor. As the seminar series progressed, the inartistic proofs gradually made way for artistic proofs based on the personal experience of the rhetor. This began during the third presentation and continued in the fourth and the fifth presentations. This transformation also paralleled the decline of logical appeals and the rise of emotional ones. This shift did not imply a total abandonment of logical appeals; sure enough, the final presentation is also imbued with them. Instead, it points at an increasingly critical tone, which in retrospect seems to suggest the introduction of ambiguity. Whereas the first four presentations were relatively clear and positive in tone, the fifth seemed to be more hesitant. At the same time, however, the presentations followed different organisations, styles and deliveries. Are these changes significant in any way?
### Table 5:

**A Summary of the Sessions**

<table>
<thead>
<tr>
<th></th>
<th>Invention</th>
<th>Organisation</th>
<th>Style</th>
<th>D &amp; M</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Mainly inartistic proofs</td>
<td>Intentionally structured</td>
<td>Initially a frequent use of stylistic figures</td>
<td>High-tech support</td>
</tr>
<tr>
<td></td>
<td>Introduced with emotional appeals</td>
<td>Emphasis on the ability to help</td>
<td>Permeated with the use of stylistic figures</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Inartistic proofs</td>
<td>Structured</td>
<td>Emphasis on effect.</td>
<td>High-tech support</td>
</tr>
<tr>
<td></td>
<td>Permeated with the use of stylistic figures</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Inartistic proofs presented as a narrative</td>
<td>Rehearsed into a structure.</td>
<td>Emphasis on managerial action</td>
<td>Low-tech support</td>
</tr>
<tr>
<td></td>
<td>Logical appeals</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Artistic proofs</td>
<td>Structured without any clear purpose of persuasiveness</td>
<td>Emphasis on possibilities</td>
<td>No tech support</td>
</tr>
<tr>
<td></td>
<td>Logical appeals</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Artistic proofs</td>
<td>Structured as a tragedy</td>
<td>Emphasis on challenges</td>
<td>No tech support</td>
</tr>
<tr>
<td></td>
<td>Logical &amp; emotional appeals</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The table lists the significant characteristics of each presentation. Together they form a pattern which, when compared with other examples, may give us some insights into the organisation of desires and the translation of actors.
If we return to Kaplan and Norton’s book on the BSC, we find that only the first few pages of the book are characterised by the so-called unsound arguments. The rest of the book is based on logical appeals on how to manage and control an organisation in order to make it more efficient. Thus, the book does not have the same structure as the seminar series analysed in this chapter. However, there are two significant differences between the seminars and the book. First, a book is a totally different medium—we cannot be certain that the management-fashion-setting process will assume the same shape when it is captured in a book-form, especially since such a book would not mark the beginning of the field. The book is, at best, the end of the beginning, but it is perhaps more likely to be the beginning of the end.\(^{100}\) This leads to the second objection. What if the book analysed by Nörreklit was for the BSC project what the fifth presentation was for the health statement project? Could, perhaps, another such book by Kaplan be seen as another beginning? What about *Relevance lost* (Johnson and Kaplan, 1987)? In *Relevance lost*, it is claimed that all the methods used to control organisations until then were flawed. Would this not be similar to announcing to the organisations that if they change, they can be free, they can be fit (efficient) and they can flourish (be successful)?

### 6.4. Forwarding conclusions

The management-fashion-setting process is not only a collection of individuals; it is a setting in which people interact and where ideas are marketed. It is a situation where power is in profusion—not the kind of power that can be owned and wielded but power that can be exerted or performed (Latour, 1986). However it would be an exaggeration to claim that management fashions are set just because the gurus are powerful and because they know how to elaborate their issues using stylistic figures.

This section has developed upon the second perspective within the management-fashion-setting process. The suggestion that is made is that the desires

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\(^{100}\) The observant reader might have already noticed that the last part of this sentence is a paraphrasing of a classic speech made by British wartime Prime Minister Winston Churchill. Quotation details: CHURCHILL, W. (1942) The end of the beginning. Speech given at the Lord Mayor's Luncheon, Mansion House following the victory at El Alamein in North Africa, London, 10 November 1942.
of managers, which are manifested and interpreted in the form of stated exigencies, are organised into beliefs. Rhetorical elements are used to identify the proper solution and to render that solution more appealing. In the WHMC project the organising aspect of several examples of rhetorical discourse could be interpreted as a plot for successful interessement. By summarising the desires and the needs of managers into a number of solvable exigencies, rhetors attempt to gather allies for a specific cause, their cause, while distancing them from others’ causes that are competing fashion setters’ solutions.
7 – The aesthetics of MCS

“This image therefore of the soul enters into the ghost as an *Aerial* body, with which being covered doth sometimes advise friends, sometimes stir up enemies, as *Dido* threatens *Aeneas* in *Virgil* saying,

*I'll hunt thee, and thee tortures I will give.*“

**H. C Agrippa von Nettesheim**  
(1509) *De occulta philosophia – part 3, ch. 41*

Assigning action to a technique does not equate with giving it the same capabilities as more traditional actors, such as humans. However, to totally disregard the role of ideas in interessement is equally naïve. The next few pages provide an interpretation of management control as art and the role of aesthetics in management fashion setting. The section will be less developed than the two preceding ones due to the novelty of the idea. Central themes are management control systems as the representation of proper action, the morals of standardisation through visualisation and speech.

7.1. Management control systems as art

Are management control systems art? In some studies, like Nörreklit’s critique of balanced scorecard rhetoric, it is thus suggested, but then limited to the prose related to management control literature. Similar assumptions can also be found in relation to general management in studies on the aesthetics of management storytelling (Taylor et al., 2002). But aside from these tex-
tual analyses little is said on the visual rhetoric and appeal of management control systems such as they are presented in books and elsewhere. So, is there any value in adopting an art-based perspective in the analysis of management control systems? The question is not unjust to ask and its reply demands a quick look at the definition of art.

The notion of art is found already in the scriptures of Aristotle. In his works, the idea of art as an entity fell within the confines of technè, thereby underscoring the making or creating processes leading up to the establishment of a physical object of art. For Tarde, art had a much broader appeal and included such elements as laws, rituals and managing processes (Antoine, 2004). In this largest sense, management control systems are art. Art, it is stated, is that which appears following a process where pleasure is a key factor: ‘A manufactured object that satisfies the simple desire of suppressing a pain or discomfort belongs to industry; as soon as it brings pleasure, it becomes luxury, which is a species of art’ (Tarde, 1895).101

Earlier on in this section the pleasure-principle was attached to the fundamental function and purpose of management control, thereby further establishing management control systems as objects of art. If one includes poetry and literature into art, it has been suggested that science in itself is art (McCloskey, 1998), but that is a sidetrack.

To further render the relationship between art and management control obvious, one could turn to the texts and the visualised representations of the balanced scorecard. Starting with the texts, these have already been interpreted as occasionally having a poetic character aimed at influencing through emotion and not through logic (Nörreklit, 2003). While these texts only represent a minor portion of all the texts related to the scorecards, they have proven efficient and the metaphors applied, especially that of the cockpit, have been well disseminated.102 The same situation concerns the fateful statement of What’s gets measured gets managed (Kaplan and Norton, 1992). But while these texts are interesting and worth further criticism, nowhere are the artsy aspects of the balanced scorecard more obvious than in

101 Translation by Antoine (2004)

102 As an example of the dissemination of the cockpit metaphor 4GHI (an international software provider) has created the Cockpit Communicator, a balanced scorecard software.
the visual representations (Figure 13) of its key functions. By creating a visual rendition of the balanced scorecard which is presented as representing the system, but which is also detached from its physical appearance in an organisation, it can be argued that dissemination of said visualisation is facilitated by the perceptions on appropriate action. Likewise the idea of appropriateness among managers is influenced by the ideas built into the model and therein marketed a norm. That is why a management control system like the balanced scorecard, in the same way as a machine (Latour, 1987, 1994) or an animal (Callon, 1986) may be seen as an actor of sort in this setting. The visual representations may also carry with them a kind of suggestive capability through visual rhetoric that has also been observed in other artefacts such as the statues of Italian 15th century condottieris (Eriksson, 2002).

7.1.1. The aesthetics of the balanced scorecard

The now so well-known and well disseminated visual treatment of the balanced scorecard appeared in the very first publication on the subject (Kaplan and Norton, 1992) and was developed over the course of three consecutive papers (Kaplan and Norton, 1992, 1993, 1996b) in the Harvard Business Review. While additional amendments and developments have been suggested over the years, it is still this clean-cut figure (Figure 13) which is most often repeated in academic works as well as elsewhere. The image is mainly that of a circle, thereby suggesting a contained and complete motion or thought that may be repeated indefinitely without external contamination. Upon this circle are placed four quadrants positioned at 90° angles from each other. These quadrants are then bound together by two-way pointing arrows suggesting a two-way communication situation. At the centre of the circle, placed in the bull’s eye, is a fifth box entitled vision and strategy. Four arrows emanate from this box, one directed towards each of the surrounding boxes. These four arrows are unidirectional, going from within to without. Furthermore, there are short text fragments in each of the surrounding boxes. First, each box contains a caption reading (from the topmost box and clockwise) financial, internal business process, learning and growth and customer. These are the four focus areas of the balanced scorecard. According to Kaplan and Norton (2006), it is quite possible to exchange any of these boxes with another. But while some suggestions for amendments have been made, a Swedish version of the scorecard has featured a fifth focus area; the four areas given in the original drawing are those that are frequently referred
to as proper. Secondly, each box contains a positive and edifying statement using either of the words achieve, satisfy or success as markers and closing with a how-question. These questions are future-oriented and formulated to inspire a solution.

**Figure 13:**

The Balanced Scorecard

The visual representation of balanced scorecard, such as it appeared in the fourth BSC paper (Kaplan and Norton, 1996b).

A second figure of some prominence in the balanced scorecard universe is the chain of cause-and-effect (Kaplan and Norton, 1996a). This figure does
not appear in any of the three papers, but is provided in the book (p. 31). There it appears in the shape of an obelisk, a column, a pillar or a tree trunk. The foundation is composed of the *Learning and growth* perspective while at its top sits *Financial*. A total of six boxes are detailed, one box for the *financial* and the *learning and growth* perspectives and two for the *internal/business process* and *customer perspective* – of which the former’s two boxes are placed adjacent to each other while the latter’s are placed vertically. Striving upwards each box from the bottom to the top are unidirectional arrows. The figure in itself seems clear and reasonable and the logic of its relationships has only seldom been questioned or analysed. Those who have analysed it have found that it is built upon fuzzy assumptions (Nörreklit, 2000) and that the whole construct signals a not so balanced ideology (Johanson et al., 2006). Nonetheless, the figure has become disseminated and companies like Tetra Pack have been known to reproduce it (Mooraj et al., 1999). On these occasions the financial-perspective is placed on top, either tight above or in the upper right corner, thereby mimicking traditional growth charts.

Do then these descriptions say anything about the aesthetic values of the balanced scorecard? The four perspectives of the balanced scorecard resound in the Vitruvian philosophy of ‘homo quadratus’, which elevates the number four to a prominent position in the foundations of the universe and in aesthetics (Eco, 2004). Also, signifying the idea of moral perfection, the elements contained in the balanced scorecard’s four boxes represent a moral perfection of business management; an interpretation made all the more credible by the cockpit metaphor, according to which the balanced scorecard represents the knowledge required for safe aviation. The pure form of the balanced scorecard image with its symmetrical composition provides aesthetic value through the feeling of stability and balance; feelings which are beneficial for perspicuity (Parker, 1920).

### 7.2. How aesthetics shape the market

Management control systems, like the balanced scorecard, can shape the market by indicating the modus operandi. One way of doing this is by creating art works that signify and summarise the technical aspects of the management control system in a visually appealing manner. While this work of art is not a carbon copy of the management control system, it represents a
number of assumptions which are intimately connected to said technology. Representation\textsuperscript{103} in art has been observed as one premise of aesthetic appeal (Shepard, 1987). The simplicity by which the complexities of a management control system is represented in a drawing enables dissemination, but may also be a source of future friction as the bureaucracy by which the real-world system functions is overlooked and may come as an unwelcome surprise.

It is customary that the visualisation of management control systems is paired with ideas on various useful indicators, or at least suggestions on areas that can be measured using indicators. This is one of the more prominent aspects of the balanced scorecard replica above (Figure 10). Although the prophetic claim of Kaplan and Norton on the relationship between measurement and management might have proven false (Catasús and Gröjer, 2005), it has been shown that the presence of indicators might increase the believability of a management control innovation (Catasús and Gröjer, 2003). As such, it has been argued that two of the weaknesses of innovations such as the Intellectual Capital (IC) scheme were a lack of comprehensive and adaptable measures (Kaufmann and Schneider, 2004) aimed toward practitioners. Instead, a great deal of focus was given to categorization and definition.

Images of management control systems are essentially also images of normative morals. By detailing the basics of a management control system in one image it is possible to pinpoint the proper approach to management control and thus to overall managerial activity. The suggestion is essentially that of the maxim, a non-statutory imperative for how things ought to be and how one ought to act (Guillet de Monthoux, 1981). Failure to subscribe to these basic principles may result in crises where apathy (Johanson, 2008) and the decoupling (Meyer and Rowan, 1977) and potential rejection (Abrahamson, 1991) of the management control system. If a system is not rejected, the hope of one day being able to observe these principles may provide the impetus for its retention (Brunsson, 2006).

\textsuperscript{103} In relation to management control systems, representation suggests the possibility of seeing the real-world solution in the visual depiction.
7.3. Forwarding conclusions

Not only can the visual representation of management control systems be appealing, they may also be suggestive. In the hands of consultants or in books coupled with argumentative texts, the images can become elements of visual rhetoric, thereby influencing the management fashion market through the organisation of desires. Their role as actors, not only artefacts, is founded upon their ability to direct attention towards other goals than the ones originally intended by their creators. This ability, referred to as interpretive viability in management literature (Benders and van Veen, 2001), may be interpreted as suggesting a drive of its own. By appealing to a broad spectrum of intentions, broader than initially intended, the management control system as art may establish a subjective universe that acts as a mediator in its relation with fashion users, taking the directive control away from fashion setters. This become more apparent in the latter parts of its life-cycle when a kind of bandwagon effect (Leibenstein, 1950, Jones and Dugdale, 2002) has set in and ideas may spread without formal control of the fashion setting agents. Such a subjective universe is built upon the symbolism of the visualised entities (Pattee, 2001) and stands in contact with the tacit knowing (Polanyi, 1967) distributed among managers.
8 – Co-producing the shape of the market

“Now the light of heaven, which is divine truth, makes manifest the minutest things to the perception of angels; and, as their external corresponds to their internal or intellectual sight, so by mutual influx they co-operate in forming the high perfection of angelical perspicuity”

E. Sibly (1792) New and Complete Illustration of the Occult Sciences, Part IV

It has been a recurring claim that one cannot look only to one of the ongoing processes in order to understand how management control systems are set and how they become fashions. So far, three perspectives have been added to the theoretical body. Each perspective provides a limited suggestion as to how one could understand that perspective independently. The three perspectives can be summarised as (Figure 14):

1) Seeking to obtain certain goals, managers are readily available for suggestions related to the enablement of achieving them. Control in various forms is one factor in this struggle and systems promoting control are numerous. These systems are often marketed using passionate and poetic descriptions and they promise to provide managers with the ability to develop their organisations freely and towards their individual goal of choice (Nørreklit, 2003). Through control, these systems seek to impede threats in the organisation’s immediate and expanded environment, as well as to direct future action in order to achieve goal congruence. The downside of management control systems is that while they may deal with these threats effectively, they do
so by introducing new bureaucracy into the organisation; bureaucracy which tends to mitigate the likelihood of immediate goal achievement, to the point of creating threats of their own (Voelpel et al., 2006). The struggle of the managers has produced an ‘*astounding inventiveness of cultures whose “main business” is to supply ever new, as yet untried and undiscredited variants of transcendence strategies and resuscitate ever anew the trust in the ongoing search, despite the way the explorers stumble from one disappointment to another frustration*’ (Bauman, 2001).

**FIGURE 14:**

**ACTORS AND CRUCIAL CONNECTIONS IN THE SHAPING OF MANAGEMENT FASHIONS**

![Diagram of actors and connections]

Broken away from the previously used management-fashion-setting visualisation, the crucial relationships which are central to the understanding of the thesis can be summarised as three multi-relational connections.
2) The will of managers to strive and achieve defined goals forms the basis for insipient tastes and demands. By being sensitive to these demands management fashion producers and providers like business schools and consultancies may act to induce change. To increase the likelihood of success, suggestions are created upon past and present fashions, as well as upon suppositions upon future needs (Blumer, 1968). Rhetors then use their ethos in order to coax managers into adopting a new technique. Coaxing can be observed by applying analytical methods of rhetorical criticisms to their lectures.

3) Ideas on management control systems are often disseminated through the scientific and popular press (Lukka and Granlund, 2007). In this process, the systems, their function and components are summarised in texts and in visualisations, thereby transforming them into literature and art. Arts and aesthetics have been observed as maintaining a specific kind of appeal on individuals (Adorno, 1984, Shepard, 1987, Guillet de Monthoux, 1993, Eriksson, 2002, Eco, 2004), a kind of appeal which may or may not hold sway also in management control and management accounting (Armstrong, 2002).

Although each perspective has been developed to seek to understand one aspect of the fashion-setting process, no assumptions are made that these three perspectives represent the complete explanation of the forces shaping management fashion markets. However, by examining them further some additional understanding of the deeper structures of management fashions, as well as of management control in general, may be obtained; together with an understanding for how the theories invoked may be introduced into the field of management control and management accounting research. But for the perspectives to come to life they have to converge. Only rhetoric does not make a fashion, nor is aesthetics the pivot around which and upon which decisions to adopt a management control system are made. The three perspectives co-produce management fashions!

The essence of co-production has never been better and more poetically captured than by French educationist Jules Payot. In Conquest of happiness (Payot, 1924) he utilises a vivid description of the origins of life to elaborate on the development of morals. Life, he writes, in its most primitive form was
rendered possible on the rocks of the glacial period by the association of water-preserving moss and lichen who assimilated nitrogen of the air. Thus, at the very start there was cooperation (p. 30). Neither the moss nor the lichen are sentient beings but their association co-produced life. The picture resounds in contemporary descriptions of co-production of facts as a combination of natural and cultural constructs (Jasanoff, 2004). It is upon the resolve of this idea that this chapter has been composed. Managers, consultants and techniques co-produce together that which can be called a market for management control systems, upon which certain ideas become fashionable. The question of what keeps the market going and which are the leading forces shaping the market is not easily resolved, if resolvable at all. Drawing upon the notions of performative sociology and theorisation, three conjectures which complete and evolve from each other evolved.

The two main actors on the management fashion market are managers and various types of fashion setters. Their ambitions and desires are paramount for the constant creation and circulation of management techniques, whether they belong to general management, management accounting or management control. On some occasions, these techniques have been debunked as potentially harmful to the organisations (Abrahamson, 1991, 1996a), that the management industry is a phoney industry which creates fads (Hirsch, 1972, Carson et al., 1999, Caldas and Wood Jr, 2000, Newell et al., 2001a, Newell et al., 2001b, Williams, 2004) and where consultants act as witch-doctors (Clark and Salaman, 1996) in order to conjure up hypes for potentially unwanted and unneeded products. The conclusion of which must be that managers would probably be more happy with the absence of consultants and gurus. However, one can also choose to accept the idea that managing an organisation is a fairly complicated business – as claimed by Kaplan and Norton (Kaplan and Norton, 1992, 1996a), this assumption would speak against the idea of managers being happier without the interference of consultants.104

104 The market and subsequent interaction between managers and consultants could be likened to that of an orchestra and its conductor, the main difference being the potential plethora of conductors seeking to provide their personal imprint on the music. Is the conductor harmful for the orchestra? Once, in the early days of the Soviet Union, such an idea was conveyed. The abolishment of the conductor did not however result in a comparatively happier orchestra nor in the enhancement of the quality of the tune (Sabaneev, 1928, Stites, 1989).
The presence of psychological factors affecting the target group of consultants and gurus ought not to be a too controversial assumption. A problem, as always with such elements, is to observe them and account for them scientifically. Paradoxical indications such as entrepreneurs’ demand for structure through accounting and control models (Lövstål, 2001), a demand which can be interpreted as a betrayal of their entrepreneurial self (Benoit, 2002), may suggest the presence of such factors. However, what ultimately goes on within managers is not the subject of this thesis, but rather how their relationship with management control systems’ developers appear from a third party perspective.

From that perspective it seems as if the desires of managers are unorganised. Although searching with intent, the search seldom seems to be centred on a specific solution. Maybe they are driven by a kind of unease as depicted in subchapter 5.3. It is only later on, in the meeting with the management fashion setters that the desires may be translated into a desire towards a specific system. Such translations may appear as hesitations, a common reaction to guru lectures (Carlone, 2006). Hesitation in suggestive situations is not a negative sensation leading to disinterestedness or scepticism, but a positive reaction establishing a potential for change (Tarde, 1903). This reaction is a symptom of the prose used by consultants, gurus and business school representatives which is energised with rhetorical ploys and stylistic figures. For the suggestive mind these speeches may act as tractor beams\(^{105}\) or better imitative rays\(^{106}\) attracting the attention of managers towards a specific solution or a specific conduct. The prose, the stylistic figures and the aesthetics are like the building blocks\(^{107}\) of these beams or rays and they emanate from the fashion setters as suggestions.

Labelling the addresses of management consultants as imitative rays or prose creates a risk in interpretation. The risk consists of drawing the conclusion that all the rhetoric, that every stylistic figure is used consciously. This is not

\(^{105}\) A tractor beam is a hypothetical device which may attract objects from a distance and pull them towards the source of the beam. They are often featured in the sci-fi literature and movies such as the Star Wars saga and the Star Trek universe.

\(^{106}\) Imitative rays are hypothetical compounds of monads that emanate from people and objects. They are, according to Tarde, a key factor in imitation and innovation phenomena.

\(^{107}\) The word *monad* was used by Tarde (1899), drawing upon the ideas of Leibniz.
necessarily the case. The expectations a consultant has to meet may very well influence the content of his speech, thereby acting in on the design of the address. A consultant wouldn’t even be semi-successful if no-one came to listen to him due to lack of appeal. So expectations, desires, act in and co-produce the lecture. As with a rhizome (Deleuze and Guattari, 1987) it is difficult to predict or describe all the connections that appear. Also, the ethos of the rhetors is enhanced by their reputation and their subsequent support or promotion of an idea, their taste, may influence the consumption of management techniques (ten Bos and Heusinkveld, 2007). To this may be added the idea of charisma, the ideal type conceptualised by Weber, referring to a person who by the quality of his virtues is set apart from others and thus has the ability to be surrounded by a kind of personality cult (Johansson and Miegel, 1996).

Charisma is not reserved only for persons though; ideas may also be charismatic. Like the consultants, these ideas are initially surrounded by a mystifying and intriguing allure, providing ‘revolutionary influence’, but over time they become routine and the attraction is lost (Johansson and Miegel, 1996). This is the fate of innovations suggested by Tarde (1903). Initially, ideas are imitated thoroughly but over time it is only their appearance which is imitated, their essence is lost, making way for new innovations.

8.1. Handover

Much of the work on the conjecture to be made in this thesis is now coming to completion. This chapter has added the main body of the suggestion. However, it has done so by accounting for fragments at the micro level. Having located these fragments, we have found some of the deep structures underlying the surface form with which we began in chapter 2.1.1. Now the depth and the surface must be brought together. This entails the embarking upon yet another journey into the sociological universe of Gabriel Tarde.
PRODUCING A THEORY
9 – A life-cycle of management fashions?

“It is a way of seeing and feeling things as they compose an integral whole. It is a large and generous blending of interests at the point where the mind comes in contact with the world.”

J. DEWEY (1934) ART AS EXPERIENCE, NEW YORK

The previous chapters attempted to find the forces involved in the setting of management fashions. The forces that were identified related to the cause of demand and the methodology of the supply. A third force, which could be called the attraction of the product, was also observed. Despite the width and breadth of these forces, one cannot assume that the forces accounted for represent the total sum of ongoing processes. It is the backbone of performative reasoning to accept that one cannot provide a true description of reality (Latour, 1986, Mouritsen, 2006). This should not stand in the way or discourage one from trying to come as close as possible; by accounting for and interpreting, to the best of our knowledge, as many events and alterations as possible, our understanding of how ‘the social’ arises increases (Tarde, 1899b), or so we hope.

The second half of the research question focused on how the forces involved in the setting of management control systems combine to create fashions. This discussion was initiated at the end of the last chapter, where the topic of co-production was raised. The discussion in this chapter seeks to discipline the imaginative approach\textsuperscript{108} of chapter four. Through deductive reasoning\textsuperscript{109}

\textsuperscript{108} See chapter 2.1.2. for the idea of disciplined imagination in theorisation
the theoretical framework of Gabriel Tarde is presented and discussed from the perspective of management control and management fashion. The aim of this chapter is to act as a prelude to the summary discussions of the sixth. In so doing, a basis for a new process based on an understanding of management fashions is suggested.

In the original take on management fashions, the fashion setting process was built upon a four-staged chain of events which seemingly mimicked the division of classical economics. This chain represented a ‘from the cradle to the grave’ view, although obscuring the aspect of death in the life-cycle through the aspect of the next fashion’s birth. The components of this chain were creation, selection, processing and dissemination (Abrahamson, 1996a). A fifth element has since been alluded to without entering into the management fashion theory proper. This element was called deinstitutionalisation (Rövik, 1996) and it sought to explain the rejection and roll-back\textsuperscript{110} of fashions. The four phases are discerned as follows: creation involves the initial production of a management technique, selection is the process of circulating a set of ideas in order to select which idea to proceed with, processing suggests the adding of persuasive rhetoric for improved distribution to end-users and dissemination, which is the actual consumption of the idea by its users.

Following an attempt to include the political economy in a general theory of value, Tarde concluded that the classical division of the political economy into production, circulation, distribution and consumption was highly problematic (Tarde, 1902b, 2007). Although primarily a sociologist, he sought and found support for his critique in the works of the French economist Charles Gide who, according to Tarde, had criticised the above division in broad terms, e.g. questioning the inclusion of the element of circulation, which he deemed to be an empty concept.\textsuperscript{111} Tarde, however, further developed his critique by disapproving of, for instance, the idea of devoting an

\textsuperscript{109} See chapter 2.1. on the role of inductive and deductive reasoning in the abductive approach.

\textsuperscript{110} Roll-back refers to the re-adoption of previously rejected fashions i.e. the reemergence of a previous fashion as a new one.

\textsuperscript{111} It must be noted that Tarde does not provide any source of reference when he alludes to Gide’s critique. It should also be noted that in \textit{Principles of political economy} (Gide, 1909), Gide himself utilises the aforementioned division without criticising it to any extent. Gide does, however, refer to Tarde in a positive sense, thereby suggesting a shared mindset.
entire chapter purely to consumption and filling it up with random and heterogenic treatises on luxury. The essence of his critique was that consumption could not be understood as an isolated phenomenon but had to be combined with production (or reproduction). Distribution involving the diffusion of a product was also deemed to be inextricably intertwined with production, meaning that it should not have been relegated to a separate chapter. Finally, production as a separate phenomenon was criticised both for suggesting that new riches were produced and for focusing only on the product itself. Instead, production ought to be seen as the transformation and reproduction of already created wealth.

A second point of criticism was based on contemporaneous economists’ lack of interest in those who manufactured or demanded a product. Here, comparisons were made with the customs in forensic and criminal studies, where the focus had traditionally been on the crime itself and not on the criminal. Tarde observed that among criminologists, as well as among economists, the beginning of a shift in focus was noticeable. His critique was therefore motivated by the need for reinterpretation and redefinition following this change. The aforementioned Charles Gide (1909), for example, would later conclude that the subject of political economy was that of ‘man and his wants’ (p. 2n).112

The critique Tarde directed towards classical economics can also be directed at the composition of the management-fashion-setting process; like the division of classical economics, it is too arranged.

Having rejected the classical division of the political economy, Tarde proposed an alternative categorisation, characterised by three interconnected and hence almost inseparable factors: adaptation, imitation and opposition. This is the fundamental structure of Tarde’s social theory, visible in all of his works—although in earlier works the word ‘adaptation’ has been represented by the words ‘invention’ and ‘innovation’. The change in division may at

112 Gide’s significance in the development of economic thought is somewhat unclear. It has been concluded (Schumpeter, 1963) that while Gide ‘cannot occupy any great place in a history of [economic] analysis’, he has also produced ‘one of the most successful textbooks of the period’ which grants him ‘a most useful and most creditable role’ (p. 843n). Apart from his *Principles of political economy*, Gide is remembered today as a champion of the co-operative movement (Guillet de Monthoux, 1983).
first glance seem small—merely exchanging one set of categories for another. However, the change includes a less arranged order interpretable as a step toward the rhizome metaphor used by Deleuze and Guattari (1987). This change in perspective is not uncontroversial. The consequence of adopting a specific scientific approach is the rise of the question of ontology. These questions are not easily answered. What we are dealing with is essentially a theoretical framework with constructivist as well as positivistic underpinnings; an approach that supports the search for objectivity as well as relativism. It is a science of passionate interest (Latour and Lépinay, 2009). This complexity and duality is necessary in order to oppose the slippery slope that is faced when adopting a firm social constructive view (Wenneberg and Nilsson, 2001).

For Tarde, the social was built upon imitation. Not only that, other important factors were innovation and opposition. The Innovation-Imitation-Opposition framework was not visualised as suggesting circulation. Instead, the rhizome as a non-hierarchical, unpredictable and complex composition was presented as its analogy (Deleuze and Guattari, 1987). Although keeping the human being as the key actor, Tarde also included such elements as monads, an element originally conceived of by Leibniz (1714), in order to establish his argument. The monad was described as atoms of ideas radiating from creatures and objects. For Tarde they were a key element in the dissemination of ideas, especially in unconscious or spontaneous imitation. The forces accounted for in the previous chapter can be seen as monads of a different nature. The desire of managers to be able to be happy, as well as their subsequent desire to avoid elements that cause pain, are captured by consultants who translate these desires into beliefs. These new beliefs appear as norms and standards and they coax people toward certain actions. The suggestions are communicated and internalised. This is their manner of dissemination. This radiation of ideas was referred to as imitative rays.

In order to be able to further understand the processes related to the swings in fashions i.e. the birth, the spread and the death of an idea, the three elements of Tarde’s sociological edifice need further attention. They will be accounted for in the order given by Clark (1969b), although any other order is fitting to use, as these elements are not like links in a chain but rather fibres in a rhizome.
9.1. Invention

Tarde, like Schumpeter, stressed the importance of invention and innovation as the driving force for social evolution (Taymans, 1950). Although calling it the engine of social evolution (Tarde, 1902a), the notion as such remained somewhat underdeveloped throughout his works (Clark, 1969a). In the foreword to *Laws of imitation* (Tarde, 1903), invention was presented as a generic term for *individual initiatives*, thereby including both self-conscious goal-directed inventions and more unconscious ones. One some occasions a distinction was also made between practical and theoretical inventions.113

As Sapir later did with the idea of fashion in order to separate it from fads, Tarde underscored the role of historicity in inventions. Inventions are not so much something new as they are an adjustment. To highlight this notion, invention was often referred to using the epithet *adaptation*. For when society changes, gifted individuals driven by the demand for new solutions can invent or innovate something that may satisfy new or alternate desires. While these seem to point towards a Schumpeterian notion of innovation i.e. entrepreneurs who identify and make use of gaps between the present state and a possible state to innovate, Tarde underscored the perspective of gradual and not revolutionary change, even when referring to such ground-breaking innovations as the locomotive.114 In the case of the balanced scorecard, in the Work Health Management Control project, as well as with other management control-like management techniques, a similar gradual change

113 Perhaps as a consequence of the translation process, the word ‘invention’ is sometimes interchangeably used with the word ‘innovation’. While there is an etymological difference between the two words, Taymans suggests that Tarde’s definition did not imply any explicit difference between the two concepts. This, along with the knowledge that Schumpeter himself did not adopt the word innovation before 1927 (Taymans, 1950), has motivated some (Sundbo, 1998) to present Tarde as one of the first innovation theorists. However, despite the similarities between Tarde and Schumpeter, we should also note some important differences in their views if we wish to understand the notion of invention; for although Tarde also stresses the importance of gifted individuals, as does Schumpeter, he considers the actual process of invention as being a more mundane occurrence than does his successor.

114 Instead of seeing the locomotive as one, Tarde observes the many details and the subsequently slow process which led to its composition. The cog-wheel and the steam-engine were not new inventions, but rather old techniques arranged into a new structure. The functional essence of the locomotive, to move a large number of people or goods from point A to point B was also an old idea for which there were numerous solutions.
and historicity can be observed. There are several accounts that establish connections between modern and older ideas of management. For instance, the BSC has been compared to and described as a modernisation of the French tableau de board (Bessire and Baker, 2005) and Total Quality Management (TQM) has been interpreted as a translation and modernisation of Taylor’s principles of scientific management (Boje and Winsor, 1993, Rossler and Beruvides, 1994); the two older ideas were both developed in the early 20th century. The adaptation aspect is further enhanced when examining the narratives related to the creation of management control systems. For example, the BSC was developed in close cooperation with a number of organisations (Kaplan and Norton, 1992) and a similar process was followed in the Swedish health statement project, which saw the development of a model for work health management control (Almqvist et al., 2007). While both examples contained inventions, none of them were self-contained but were the result of interactions and mediations.

While emphasising connectivity in time-space, the role of gifted individuals should not be overlooked. Consultants could to some extent be denoted as the leisure-class of the business world, have what nobles and certain gifted individuals had in the past: time. Throughout history, social stratification, relative and periodic idleness and the opportunity for social interaction for the leisure-classes have created an atmosphere for inventiveness (Tarde, 1899a). Consequently, management consultants and management gurus have a very clear raison d’être in the life of management control systems as they can produce the necessary time to formulate ideas; Kaplan and Norton (1992) spent an undefined number of years formulating the BSC with their research partners, while Taylor spent twenty-six (!) years perfecting the art of cutting metal, and in this process laying the foundation for scientific management (George, 1968).

The nature of inventions is such that they can be either accumulative or exhausting in their nature (Tarde, 1903). Accumulative inventions are capable of being constantly added to and redefined, whereas exhausting inventions will reach a definitive end, at which point they need to be replaced in order to allow for continued development. In the management control and management accounting literature the first category is most commonly observed. Ideas are promoted and discussed with the ambition of attaching them to prior knowledge. The health statement which was the outcome of the work
health management control project remained an open and interpretable entity (Johanson and Backlund, 2007), and the success of ideas like Business Process Reengineering is partly based on their interpretative viability, which allowed it to connect to prior practices in organisations (Benders and van Veen, 2001). If one were to pinpoint one single item as an exhaustive invention, some could perhaps argue that based on the arguments raised in the book *Relevance lost* (Johnson and Kaplan, 1987), the general idea of management accounting as a sufficient tool for management is one. One could find partial support for such statements in the scientific literature, where it has been noted that management accounting, post 1987, has lost its meaning; not only as a useful conceptual category for the organisation of research activities, but also as a useful distinction among practitioners (Otley, 2008).

### 9.2. Imitation

For Tarde, imitation was the fundamental social act, the glue of the society as well as the main engine of evolvement (Tarde, 1903). Today, those interested in management fashion theory would recognise the concept from neo-institutionalists like DiMaggio and Powell (1983). It was from their idea of organisational change and assimilation that the tone of management fashion theorisation was taken (Abrahamson, 1996a). However, their interpretation of imitation saw it described as a mimetic process and one of the three types of isomorphism; the other two being coercive isomorphism and normative pressure (DiMaggio and Powell, 1983). While normative pressure became the tent pole of management fashion theory, imitation did not venture into the management fashion literature. This was perhaps due to its focus on inter-organisational copying which did not necessitate the presence of consultants; the latter being a key element and actor in fashion design and dissemination. The mimicry, the diffusion of exact copies suggested by DiMaggio and Powell has little in common with the notion of imitation suggested by Tarde.

Observing a contemporary fashion from a spatio-temporal distance, an S-shaped curve will appear (Rogers, 1976, 1995). The curve, which is composed of inclinations, declinations and plateaus, represents the life-cycle and the connectedness between fashions. The practical manifestations of these S-shaped curves appear from time to time in the management accounting and control literature. One such example relates to the George Perrin method
(GPM), which was developed during the inter-war period in France, thereby creating an initial inclination. However, the innovation went into stagnation, creating a plateau, as it met with limited success (Alcouffe et al., 2008). Today, the method has been revived and has fared fairly well even outside France under the epithet ‘unit of production effort’ (Levant and de La Villararmois, 2004) thereby creating anew an inclination in the curve, as well as a new fashion. However, the GPM did not only spread as an individual innovation. The interconnectedness and imitation between innovations is established by the observation of how the GPM has been connected to other ideas in the field of management accounting, such as the activity-based costing scheme (Alcouffe et al., 2008). Subsequently, the S-curve may represent the spread of ideas and fashions; Tarde supported this view (Tarde, 1903). However, the S-shape curve says little about the processes of imitation.

When new desires are formed into new beliefs they may affect the proportion as well as the nature of that which is imitated. Inspired by the scientism of the time (Taymans, 1950), this process is described as a kind of somnambulism. It gained this epithet because imitation is a fundamental characteristic of humans and it is related to desires whose satiation is dependent upon imitation. The backbone of the concept of imitation is referred to as logical laws and covers some general observations on the imitation of ideas—technological, philological and mythical. The laws are formulated not only to include seemingly successful ideas, but also ideas that fail (Tarde, 1903).

The process of imitation begins when the desires related to a management control phenomena are organised into suggested beliefs. One could see this process as beginning with having the representatives of a specific management control solution positioning themselves as obligatory passage points (OPP). An OPP is the nexus to the fulfilment and satiation of desires (Callon, 1986). This means that the managers and, in the case of the WHMC project also state financiers, are forced to interact with the OPP in order to solve their potential predicaments. The OPP, on the other hand, is bound to try to confine the managers to ask only their advice. Since there is a market for management control systems there are several actors actively making suggestions; the multitude of suggestions create opposition towards ideas—a topic discussed in the next subchapter. Focusing on the dyadic relationship between one manager and one solution, the suggestion that is made results in either logical duels or logical unions (Tarde, 1903).
Regarding the duels, they appear as the name suggests, between two opposing ideas, often a new rival idea and an older and more established one. If more than two ideas are involved it is often possible to deconstruct the subsequent events to observe how minute battles occurred within the duel, thereby again establishing the principle of two opposing camps, regardless of how many armies are involved (Tarde, 1903). It is not difficult to find occasions of logical duels in practice and in the literature in and around management accounting. Sometimes they occur between individuals whose ideas clash with each other over the course of history. The ideas of traditionalists in accounting might, several years after the passing of their champion, continue to butt heads with reformists. It is in this way that one can find accounting inventors like Schmalenbach, believing in the value of fixed assets as the only true measures of value in an organisation (Guillet de Monthoux, 1987), being confronted by the arguments of accounting innovators like Flamholtz, who suggested the inclusion of human resources in accounting (Flamholtz, 1974) although separated in time-space. The setting is crude, because Schmalenbach is somewhat misrepresented when called a traditionalist, nor was Flamholtz the only person or the first person to advocate change and the inclusion of human resources into contemporary accounting practices. However crude the example may have been, it is clear that two opposing camps can easily be created.

While little can be said on the process of the duel, three different potential outcomes can be observed. First, one idea can become dominant, leading to the subsequent suppression of the other through its ‘natural prolongation’. In the ever-changing and ever-debating environment of management accounting and control practice, the final suppression of one idea for another is difficult to perceive, although not unrealistic. In accounting, the Italian idea of double-entry bookkeeping may be one such idea which, although having been amended over time, has managed to suppress all competitors; however calls for new ones are occasionally raised (Schneider, 2008). Tarde used the example of Phoenician and cuneiform handwriting, where the former managed to wipe out the latter merely because it spread or was imitated over a wider geographical area. Second, a stronger idea is temporarily checked and is thus unable to dislodge its opponent, thereby giving the weaker idea an

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115 A good introduction to the way in which Schmalenbach developed the field of business economics in Germany is found in (Forrester, 1977).
opportunity to retaliate. The outcome of this scenario is often settled by a more violent suppression of one of the two duellists. Perhaps it is possible to illustrate this second scenario in terms of the struggle between management accounting and management control, which has apparently been going on at least since the release of *Relevance lost: The rise and fall of management accounting* (Johnson and Kaplan, 1987), at which time the two approaches seem to have parted ways after having shared a considerable time in unison (Giglioni and Bedeian, 1974). Although this book has become the starting point for many mainstream, as well as critical, theorists in management accounting (Lukka and Granlund, 2007) and although the title of the book suggests the fall of one idea, we have yet to witness any qualitative evidence of such a fall.\(^{116}\) The amount of literature using the book as its raison d’être suggests that the competing idea is still struggling to gain momentum, which could result in the suppression of either one. The third scenario suggests reconciliation between the competing ideas, where one of them voluntarily takes a back seat in favour of the other. The unravelling of one duel does not necessarily suggest the permanent expunging of the faltering idea, a proof of which is Tarde’s own return to mainstream sociology at the expense of his former foe (Latour, 2005).

A less dramatic image of imitation presents itself in the idea of logical unions. It is more common that ideas establish unions at least as a preliminary and latter stage in duels. As with duels, a number of distinctive features are thought to exist. For instance, it has been assumed that a union which precedes or even negates a duel is a weak union. Such a union is characterised by the two ideas creating a bond by simply not contradicting each other. It is called weak because there is a higher risk of friction between the two ideas. With enough friction, the union might turn into a duel (Tarde, 1903). In one of the large Swedish telecommunications organisations, imitative behaviour related to the field of Human Resource Accounting (HRA) led to the establishment of a very visible union. Following the popularisation of HRA, the organisation chose to issue balance sheets according to these new principles. A duel did not occur as the old practice of accounting procedures was re-

\(^{116}\) As observed earlier on, Otley (2008) suggests that there is some evidence for this now. Naturally, this statement is a potential source of discussion as well as criticism.
tained, partly due to legislative pressure (Johanson and Backlund, 2006). A latter problem for this organisation, and especially for the proponents of HRA, was to render this idea sustainable; one problem for organisations seeking to adopt new management principles has been that of decoupling, meaning that the intended and new practice is put in a kind of limbo due to the difficulty of rejecting old ideas (Lines, 2005). This development correlates with the assumption that in the long run only the surface forms of an idea are imitated, not its core values (Tarde, 1903).

The second and stronger union is characterised by the mutual support each idea gives to the other, i.e. instead of not contradicting each other they now confirm each other. This kind of union tends to appear more often after a duel than as a natural consequence of imitation. When two ideas have clashed with each other either of them conquering the other, they may proceed into a relation of mutual support (Tarde, 1903). For the sake of argument, one might venture to claim that the BSC has entered into such a union with some of the principles of management accounting which it was initially marketed as capable of replacing. This claim is based on the imbalance between the four entities of the BSC, with the financial perspective having become not only the key focus (Johanson et al., 2006), but also maintainer of the practices of management accounting.

9.3. Opposition

Opposition appears within an idea (Tarde, 1899b). Its qualities could be compared with the notion of friction, representing all those tiny happenings that affect the realisation of strategic ambitions (von Clausewitz, 1832) or with translation as the many processes of conversion when making something real or putting a thought into practice (Callon, 1986).

\[117\text{ At the onset, the aim of HRA was to replace traditional accounting methods which were believed to be defective (Brummet et al., 1968).}]

\[118\text{ This claim is somewhat problematic, as the same example was also used in the discussion on duels, where management accounting was described as being subjugated by management control. However, it should be noted that the levels of analysis in the two contexts are different, i.e. they are micro vs. macro perspectives.} \]
Opposition takes three forms: series, degree and signs. Of these three, the first and the last are the easiest to define. An opposition of series is composed of heterogeneous factors and allows, at least in theory, for the tracing of an idea backwards in history. In the original definition of opposition in series the example of a chemist who extracts brandy from a piece of wood was used (Tarde, 1899b). The extraction was enabled by a series of applications and actions, each of which implied a moment of opposition. The process can therefore be traced and accounted. The now classic case of the St Brieuc Bay scallops breeding project and especially the analysis of it (Callon, 1986), can be seen as an account on the many instances of opposition which appeared when some fishermen and researchers selected the *Pecten Maximus* and attempted to redefine it and its natural habitat and behaviour.

In an organisational setting and in relation to management fashions, the opposition of series would relate to various kinds of adaptations made within the management-fashion-setting process. In this setting, the heterogeneous factors may be composed of reorganisations, formal and informal decisions and discussions, external input through the reading of books and reports, or participation and interaction with consultants, researchers and experts (Furusten, 1999, Rogberg, 2006).

Opposition of degree is perhaps the most difficult to adequately define from among the three kinds of opposition, but if the opposition of series can be said to be built upon heterogeneous factors, that of degree is built upon homogeneous ones (Tarde, 1899b). As the word suggests, the concept of degree concerns increases and decreases. A suitable point of reference would perhaps be the fluctuations in the popularity ratings of different fashions (Abrahamson, 1996). In this way, degree in opposition is related to the historicity of invention and imitation (Tarde, 1903, Sapir, 1931) and the re-packaging of old ideas (Kimberly, 1981).

The opposition of sign, also referred to as diametrical opposition, is easily misinterpreted as a case of opposition in degree. This is because both of them relate to an increase or decrease of some kind, but while the latter would enable us to measure an increase or decrease in the use of a control system, e.g. the BSC in a specific context, it would not add to our understanding of the simultaneous increase or decrease of a competing or even contrasting control system within the same group. Nor would it facilitate our understanding of the initial acceptance of BSCs or their subsequent rejection.
Of the three kinds of opposition, this last one is the most related to psychological aspects. Going back to the popular example of the fishermen in St Brieuc Bay (Callon, 1986), an opposition of sign was what occurred when the fishermen betrayed the breeding project. Consequently the deinstitutionalisation, i.e. the rejection of a management fashion (Rövik, 1996), is a kind of opposition of sign.

The chief role of opposition is to provoke tension (Tarde, 1899b), and we can regard its presence in Tarde’s sociology as acting as a quality check for inventions and imitations, sifting out that which is defunct or displaced.

9.4. On the complexity of the relationships

The order in which the triad of concepts has been given in this brief exposé is not intended to as a representation of how management fashions are set. Together, they represent possibilities in a complex process. Nor does the order in which the categories are given represent the theoretical foundation correctly; according to Tarde (1899b) each of the conceptual stages could be seen as ‘…circular series which is capable of proceeding on and on without ceasing. It is through imitative repetition that invention, the fundamental social adaptation, spreads and is strengthened, and tends, through the encounter of one of its own imitative rays with an imitative ray emanating from some other invention, old or new, either to arouse new struggles, or (perhaps directly, perhaps as a result of these struggles) to yield new and more complex inventions, which soon radiate out imitatively in turn, and so on indefinitely.’

The way they are given in a text merely accentuates different interpretations of the theory and hence also of the management-fashion-setting process. When given in the invention-imitation-opposition composition, opposition seems to be more of a factor of invention, i.e. as friction between the current state (the imitated state) and a desired state (which is due to become invented). But when given as invention-opposition-imitation, opposition becomes a factor affecting imitation, i.e. as a process wherein a suggestion is evaluated before its acceptance or rejection. While the first reading is reminiscent of a pre-Schumpeterian understanding of innovation, the second is bent on diffusion, or rather translation of ideas. The first would represent the fashion setters’ role in the invention of a new management accounting or
management control system, whereas the second would provide further depth to the analysis and seek to account for how something becomes ‘fashionable’.  

Beneath the non-hierarchical innovation, imitation and opposition are the ideas of beliefs and desires which, as was seen in chapter 4, have their own hierarchy. In yet another original quote (Tarde, 1903) beliefs and desires are portrayed as follows: ‘...the substance of social institutions consists in the sum of faith and confidence, of truth and security, in a word, in the unanimous beliefs which they embody...//...the motor power of social progress consists in the sum of the curiosities and ambitions and of the consistent desires which it expresses...//...the true and final object of desire, then, is belief.’ From this can be deduced that innovation and imitation is a result of increased beliefs and that innovations can satisfy or provoke new desires which, following this argument, would also result in newer beliefs.

The relevance of belief and desire in the management fashion setting process is readily visible when re-invoking their translation into a suggestion and suggestibility setting (Blackman, 2007). This setting seem to reinforce the interpretation of norms as ideas or scripts which are transported between individuals and which may or may not be internalised, rather than social facts which influence individuals much in the same way as the sun influences us, i.e. as a self-contained force. The spread or imitation of a norm or a management fashion is determined by the degree of suggestibility or desire on the part of the receptor but is, as shown in laboratory experiments, also dependent upon the advice or influence of experts (Engelmann et al., 2009). A belief is that which is suggested; it is a condensation of the desires sensitised and translated by a proponent such as an inventor or a fashion setter (Sapir, 1931). The hesitation observed as a reaction to guru lectures (Carlon, 2006) in chapter four is reminiscent of the hesitation, which according to Tarde, is closely related to and often appears as a consequence of opposi-

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119 The perhaps most honest interpretation of the relationship between invention, imitation and opposition is found in the idea of the rhizome, which allows for non-hierarchical and spontaneous linkage (Deleuze and Guattari, 1987).

120 The quote, when read in its original setting, also suggests a possibility of depleting the source of desires. Here, Tarde is in conflict with the Freudian perspective presented in chapter 4. The conflict is resolved if we assume that there is no perfect or fulfilled state.
In this setting, hesitation acts and tips the scale. Also, the aesthetically related concept of interpretive viability (Benders and van Veen, 2001) seems to be connected.

A quaint but aesthetically appealing metaphor used by Tarde is that of imitative rays, which was mentioned in the fourth chapter. It was argued that the direct or indirect suggestions of experts can be equated with the imitative ray, but these rays aren’t limited to appearing in direct contact between management fashion actors, they are also diffused through the time-space by mediating actors such as popular media and non-fiction literature. Tarde makes this visible by stating that ‘When a young peasant, observing the sunset, is at a loss whether to believe his schoolmaster, who assures him that the fall of night is due to the motion of the earth and not to the motion of the sun, or the testimony of his senses, which tell him the contrary, in such a case there is but a single imitative ray, which, reaching out through his schoolmaster, unites him with Galileo...’ (Tarde, 1899b). In this way these imitative rays radiate and carry with them the monads of proper or preferred methods of management control creating the rhizome or actor-network (Deleuze and Guattari, 1987, Latour, 1999b), which represent the milieu in which the deep structures of the management fashion phenomena is found.

9.5. Coda

The theoretical framework developed by Tarde represents a fairly thorough take on innovation and dissemination. However, it is blunt since it was developed as a one size fits all suggestion – as many theoretical frameworks from the early days of the sociological science seem to be.

For the purpose of understanding management fashions, the combination of forces involved in the setting of fashions, and the function of management control systems, it is necessary to arrive at a balanced and holistic suggestion which may act as the starting point for continued discussion. In the next chapter the deliberations from this and the previous chapters will be gathered together with the aim of creating that suggestion.
Now that it is time to round off and gather together the many trains of thought, it appears as if the topic has grown more extensive than initially planned. The thesis has circled around the WHMC project that began in 2005 (see chapter 1), but in so doing the questions and the discussions also came to cover a more general view of management control. Having attempted to understand a small group of managers whose behaviour and reasoning didn’t make sense in comparison with the basic literature on management control, the thesis have sought to supplement the current mainstream assumption by adding another perspective. So what have we learnt from this exercise?

This chapter will attempt to summarise and to make a suggestion about the management fashion phenomena and about potential future research approaches in the subject. Although somewhat reluctantly, the conjecture will also be displayed as a visual statement; a reluctance based in the knowledge that such models are doomed by simplification. However, the aim of craft-
ing such a model is to obtain a statement that is plausible, which sounds real and which, and this is related to the figure, is somewhat beautiful (Weick, 1989), as this would increase the impact of the conjecture (see chapter 2 on plausibility and beauty in theorisation) and assist in furthering discussion on the subject.

The structure of this chapter is designed to first summarise the thesis and secondly to translate these impressions into a theoretical conjecture. In so doing, some comments on the WHMC project are followed by similar comments on the challenges of constructing a theory. The chapter will then proceed to bring together the various suggestions which have been made throughout the thesis. The focus is on establishing connections between the suggestions made in chapter four to eight with the theoretical framework presented in chapter nine. At the very end, and without the aim of providing a final explanation but in order to provoke a future discussion, all these impressions are gathered together in the aforementioned visual statement.

10.1 Empirical impressions and methodological challenges

In the WHMC project, the managers seemed to act irrationally in relation to the topic of the project. They were participating in something they, when it really came to it, didn’t fully believe in. They were prodding and feeling around. In the beginning, this could have been explained as a sign of mere caution, but maintaining this position over the course of several years became more problematic. This was even more the case when one of the lecturers confessed that this was more or less the mainstream behaviour of this group over at least the past 20 years or so. SME managers had come and listened, seeming to want to adapt their management accounting or management control practices by participating with time in development projects, but ending up doing little or nothing. When compared to the literature it seemed as if this behaviour wasn’t all that quaint. Managerial support for change in organisations has been proven important, but as a factor it is elusive (Sjöblom, 2010). The question then becomes why is this so?

A number of consultants participated in the project. While some of them have actively denied any ambition to appear normative or coaxing, a study of their presentations indicates that they could have been perceived as such
anyway; there are enough indications of this possibility through the extensive use of stylistic figures and narrative styles. While not projecting any other purpose on them than they set themselves, the observations led to wider assumptions about the role of management control consultants. It also actualised a question about their motives. This became more important when the literature indicated that the decoupling and rejection of their solutions was extensive and constant (Abrahamson, 1996a, Lines, 2005). Although having had only a minor role in the thesis so far, the question must be brought up again now that it is time to draw conclusions.

When the project drew to a close, the question of how to report the conclusions to the financing bodies became important. One thing seemed paramount – the necessity to capture a suggested Health Statement system visually. This image have not been used in this thesis but despite this, the observation seemed important; the more so when compared with how interpretive viability has been noted to influence interest in and adoption of management and management control systems (Benders and van Veen, 2001, Malmi, 2001). It seems plausible to assume that one of the first artefacts stumbled upon when shopping around for a new managerial or control function is an image. All too often, the image sits readily on the front cover of a book. But how then do the aesthetic aspects of management control systems influence the rise of fashions?

Two problems with theory production are to know when to stop and how to assess the quality of the produced conjecture. The solution to the first problem is perhaps less comforting than that to the second problem. Ideally the decision to stop is up to the researcher, and a method for discerning the proper place is to assess the ability to create a story from the gathered material (Latour, 2005). The ability to create of a story or a narrative is positively linked to the performative approach observed within the thesis. Having accepted that social sciences deal with messes (Law, 2004), one cannot make the relative validity of the propositions as a parameter of success and, by rejecting validity and similar measures such as repeatability, one is bound to include other measures, thus leading to the second problem. With this rejection follows also the acceptance of the claim that science is poetry (McCloskey, 1998).

121 Here a book such as The Golem would suggest that this exception is true also for the natural sciences, but that is another story.
In chapter 2.1.2., accounts were given of the notion of ‘selection criteria’. Selection criteria were developed as means of sifting through various conjectures which surfaced during the theorising process (Weick, 1989). These conjectures were of two different kinds: one internal and one external. During the theorising process, the focus was on the external kind. This is because these criteria were related to the ideas that were brought into the theory construction and which ones were excluded. Now, at the end of the process, the internal ones are of more importance because they deal with the plausibility of the theory/hypothesis that has been created. By summarising the new suggestion and from that summary producing the aforementioned visual statement, a kind of open thought trial emerges where the quality of the created theory can be assessed through future studies.

It is usual for theories to include more than one perspective. Tarde summarised this appropriateness with his stated will to explain the large by the small, the structure by the detail (Latour, 2006). This has also been the working method of this thesis. It could be claimed that this approach forms the essence of both inductive and deductive studies, where singular observations are used in order either to accumulate them into a grand theory or to falsify a theory or hypothesis. In the thesis, a number of perspectives have been added to the management-fashion-phenomena with the ambition of bringing them all together in a comprehensive conjecture.

10.2. Compiling a theory

At the bottom of all theories, are ontological assumptions about how the world is constructed. In chapter nine it was argued that the world evolves through the imitation of ideas and that imitativeness is the fundamental social action to the point of almost being somnambulistic (Tarde, 1903). If observed from a distance, society would seem to be composed of a plethora of nodes which imitate each other. However, they are not only passively imitating, they are also influencing each other by active sharing (Bauman, 2001) or by suggesting (Blackman, 2007) ideas. When dealing with the essentials in management-fashion-setting all these different nodes must be narrowed down to a dual or three-fold process (see figure 6, 7 and 8, chapter 3).
At the lowest level, fashions can be seen as a consequence of imitativeness. But, as such, fashions are just one among numerous examples of imitations. In order to be a relevant and free-standing subject, fashions need to be something more than just imitation. This something ‘more’ may be the attraction, i.e. the various forces which act as a ‘glue’ that keeps the fashion actors together to a level beyond that of everyday imitativeness. This ‘glue’ is also responsible for maintaining the perpetual change which is assumed to be one obligatory aspect of fashion.

On the surface, fashions seem to appear because some lead and others follow, which was the subject of the fifth and sixth chapters. Together, they create a fashion-based market for management control systems. The glue of the market could, based on the WHMC project and upon the ideas of actor-network theorist Callon (1986), be the creation of obligatory passage points (OPP) for the achievement of actor-specific goals (Figure 15). The nexus of the OPP is the management control system. As an obligatory passage point it is communicated by management consultants and other mediators with their appearance being based upon knowledge attained through a process of sensitising (Blumer, 1969) and by the vending of seemingly rational and aesthetically appealing solutions to actual or invented problems. The management control system attracts the attention of managers by suggesting a possible, and at times the only, solution to their problem and the fulfilment of their dreams. But the system, whether being realised or only hinted at, also attracts the attention of institutional actors like VINNOVA, the Swedish governmental agency for innovation systems, for example. In relation to the WHMC project, VINNOVA had issued calls for developing Health Statements, a term used as if signifying a real and present solution, although no such solutions had been developed (Almqvist et al., 2008). Hence the Health Statement became an obligatory passage point for VINNOVA in attaining their goal of improving practice among SMEs. But the management control system might be an obligatory passage point even for the consultants themselves, because without the invention of new systems, how are they going to attain their goals? It is also they who create obstacles for managers as well as institutional actors.

122 A similar suggestion is found in a study on the usefulness of ANT concepts for the understanding of business process change failure (Sarker et al., 2006).
From the above discussion, it would seem plausible that a theory on management fashions would start out from the object identified as the obligatory passage point. Chapter five, six and seven all intended to demonstrate this by accounting for three different perspectives related to the management fashion setting process. These perspectives, which were reiterated in the idea of obligatory passage points, were summarised and given a shared theoretical structure with the aim of explicating the character of the deep structure in chapters eight and nine. In all of this, the locus, and thus also focus, is directed and should be directed toward the fashion object itself, and on all the effects and affects which are attached to it, be they persuasive rhetoric or expectations of happiness and control.

**FIGURE 15**

**OBLIGATORY PASSAGE POINTS AND MANAGEMENT FASHION**

A suggestion for how the obligatory passage point, upheld but not necessarily dependent upon management consultants, may appear and shape the market for management fashions (Figure based on Callon, 1986)

Based on the notion of imitation as presented in chapter nine, the idea of a management control system would seem to enter into the mind of a manager much in the same way as a drop of water enters a pond. This drop, which is a result of complex and prior processes of innovation, imitation and opposition, is built up around anxieties and aspirations for happiness, growing lar-
ger with each influencing ray (again see chapter nine on the notion of imitative rays). At some point in the process, the drop is released into the water or, in the case of management fashions, into the mind of a manager and into the reality that is its future place of action i.e. an organization (Figure 16).

This entry into the various compounds that are its future scene of action is not likely to be simultaneous; the acceptance in the mind of the manager may very well precede its entry into the organization as a de facto tool. But no matter what, the simile is probably representative of both occurrences.123

FIGURE 16
THE DROPLET OF INNOVATIONS

A drop of water falling into a pond. A picture representative of the appearance of management fashions when they enter the mind of a manager? (Photo: Davidhazy (2003)).

When entering the pond, the immediate effect of the droplet may be initially invisible but, due to its fall, a wave is likely to appear. This was what happened, or at least was supposed to happen during the first phase of the previously accounted for WHMC project. Through a string of publically interest-

123 This thesis has, as ought to be clear, focused on the entry of a management fashion into the mind of a manager. Other studies, such as Den modeföljande organisationen (Rogberg, 2006) have focused more on said fashions entry into an organization.
ing lectures, a group of managers, swayed and co-operative, would be attracted to the prolongation of the project with the potential production of a work health and management control system. Depending upon the suggestibility of the manager, as well as upon the relative appeal of the suggestions, the strength and fortitude of the wave are set in comparison to other ideas, as well as to current practices. It has been suggested in this thesis that the suggestibility of managers is due to a combination of factors, such as a search for freedom and happiness, as well as the reduction of threats and uncertainties through the introduction of systems of control. There is also an ambiguity and discomfort per se the established means of control which, given the appeals of the consultants, may not be capturing everything they were supposed to and which have come to restrain the freedom and spontaneity of the organisation and manager.

Meanwhile, it has seemed as if some of the success of management control systems may also be attributed to the visual representations and the aesthetics therein. The formation of such a visual representation is likely to begin before the idea is de facto depicted. Statements, oral and literary, may influence managers to create vivid impressions of what an idea may be and how it may appear. As such, the droplet, when it plummets toward the surface, may or may not contain a visual representation. And in the ongoing process of translation, during which an intangible idea is transformed into a tangible manifestation, the aesthetic aspect of this idea is likely to be mobilized. The suggestion may be reduced into the assumption that the more ‘beautiful’ a visual statement that represents the system in question, the more likely it is to succeed. The arrows, boxes and circles summarise and capture the essence and the ability of the control system, while also allowing for the interpretive viability which has proven to be so crucial for the systems (Benders and van Veen, 2001). A quote from Eco’s (1983) medieval crime solving monk William of Baskerville captures the magic perfectly:

“Omnes enim causae effectuum naturalium dantur per lineas, angulos et figuras. Aliter enim impossibile est scire propter quid in illis.”

“Because all of the causes of natural consequences are given by lines, angles and shapes. For, otherwise it is impossible to get knowledge of why they must behave in the way they do.”
When an idea enters into the mind of a manager it appears to do so as one of many ideas. Together with these ideas, it does not act in a vacuum. There is a plethora of various obligations with which it may compete. But from each idea a widening wave emerges (Figure 17). As it does, it will collide with other waves emerging from all the other impressions and obligations that form the daily life of a manager. Sometimes the waves will cancel each other out. At other times, one wave will either subdue the other or be strengthened by it, all according to the ideas of logical duels and logical unions expressed in chapter nine. In this setting it has appeared as if the ideas that are supported by experts stand a better chance of emerging as victorious. This is because their advice and guidelines offload important brain regions related to decision-making (Engelmann et al., 2009). This would then lead to enhancing the effect of coaxing in the assumed search for happiness, as well as such feelings of anxiety and constraint.

**FIGURE 17**

**LOGICAL DUELS AND UNIONS**

Circles appearing on a water surface. Is it a picture that represents the working process of management fashion formation? Is it also representative of the interventional process of co-production of management fashions? (Photo by: (Davidhazy, 2003))
As results of co-production, the image of the droplet and the waves may be brought in to represent the growing process of management control systems as a consequence of interaction. The WHMC project and the balanced scorecard are both examples of where an idea was allowed to emerge as a result of interaction; that is if we accept the scriptures on both phenomena as being representative of each case.

10.3. The will to produce

In a recent translation of the work *Fragments of Future Histories* (Gillick, 2005) Tarde is interpreted as stating that ‘...to produce is a passion, to consume is only a taste…’ and that ‘...the true needs of society... spring from a necessity to produce and not from a necessity to consume.’ Late maybe, but is it possible that the different wills expressed in the discussion could be narrowed down and translated into a shared will according to these lines? That there is a will to produce? Let us give some space to a short deliberation.

It is difficult to conclude this discussion in a single and streamlined suggestion. There are many unanswered questions left to ask, and the discussion that has been presented may very well have ended up with an equal amount of new questions to ask. What has come to pass however, and hopefully this has been reasonably clear, is a shift from external explanations to internal ones. Management fashions occur not (mainly) because of changing norms related to efficiency and rationality, but because of the mutual dependencies and desires of the involved actors.

With the fashion itself placed as the locus of the process, one may very well ask why it is given such prominence as opposed to other duties. One of the lecturers involved in the WHMC project reported a seemingly insatiable thirst for information about these phenomena, but also confessed about a lack of tangible change related to this information. Similar experiences from additional studies with equally similar experiences of non-activity or failure due to betrayal of the cause have been described. But the question of attention is not limited to business managers. Consultants also seem to spend a lot

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124 Originally published in 1896 as *Fragment d’Histoire Future* and translated in 1905 as *Underground Man*, the book delves into the re-creation of society following the effects of a cooling sun, as man enters into the underground to establish new communities.
of time developing ideas with varying degrees of tangible effect beyond what lip service may provide. This is a potentially crucial question to ponder upon. Why do consultants act together with managers to create new fashions?

There are several suggestions which may arise to answer this new question. Money is one factor which is often tossed around. However, while not having set this question into the centre of discussions there are still other suggestions that deserve attention. These are based on theoretical assumptions, as well as empirical observations, and could be added to the overall conjecture that has been assembled in this thesis. For the management control systems setters (fashion setters) these factors include the will to survive oneself (Miller, 1975), the will to dominate (Walters, 2004) and the will to save (Bunting, 2004). These can be seen as individual factors, but they can also be understood as steps on a ladder. The will to survive oneself suggests that management control experts’ actions are based on egocentric and romantic principles. In short, the suggestion is that, in a world of great individuality and meritocracy, surviving oneself means becoming something more than the average Joe. Surviving oneself is about being remembered and hopefully being remembered for something positive and for having made essential contributions to a field. One can compare the will to survive oneself through consultancy and management control systems development with the attempts made in surviving oneself when writing, for example, an autobiography (Froment-Meurice, 2003).

With so many now claiming the status of guru or expert, surviving oneself might not be so easy. When so many seek to be noticed, a need to dominate the discussion and set the standard emerges. In order to achieve success one has to establish oneself and ones interpretation of the phenomena under discussion as that which is proper (Walters, 2004). In response to this, the use of rhetorical schemes in the Work Health and Management Control project, for example, could be seen as strengthening the appeal for one interpretation of the challenges facing SMEs at the cost of other, competing interpretations.

Related to mastering the discussion is the creating of norms and morals. Ethical appeal is strong in management-related discourse (Nörreklit, 2003).

125 These three categories were not explicitly formulated by the referenced authors but appeared as a result of my interpretation.
The third will, also related to morality, is the will to save. Methods such as euphycian management, created by Maslow (1965), had the saving of employees morals as a central theme to the degree of being dubbed missionary management (Bunting, 2004). And, as with missionaries, in general there might be, for consultants, a sense of knowing and distributing the truth. The expert seeks to educate managers and, in the longer term, also employees about proper behaviour.

For the management control systems users (fashion users) the discussion has focused on their will to be happy and free and how this is reduced or translated into a will to be secure from pain and uncertainties (see chapter 5).

In order to attain, although with growing reluctance, a sought after and self-imposed comprehensive visual representation to match the earlier suggestions in the field of management fashion, one might wonder if one, in these different explanations on consultants’ and managers’ incentives, may find a shared drive. A factor which may represent the urges of both actors and which, like the lichen and the moss in Payot’s (1921) simile, by being different but of similar nature, co-produce the perpetual process of coming and going which is the modus operandi of management fashions?

Could one assume that managers, especially those running their own businesses, want to produce something? Basic statistics on the incentives for engaging in entrepreneurship and self-employment seem to suggest something in that vein (Blanchflower and Oswald, 1998, Henderson and Robertson, 2000, Benoit, 2002). These statistics suggest that the taking control of and realising dreams, as well as creating your own reality, is important. Similar conclusions have been found in studies on management control innovation (Skoog, 2003). By adopting a specific system, it is possible to produce a reality which is beneficial for the organisation and its employees and customers. Something along this line, but still different, may also be deduced from studies on SMEs and their relation to accounting and control systems (Lövstål, 2001), where the structuring of systems was in demand to provide alleviation in an otherwise unruly situation which hampered production. Is it in the same way sensible to assume that, based on the recent discussion, consultants and business school representatives want to produce something? That was the suggestion found in the idea of the obligatory passage point (Figure 15) and in the previous discussion of the motives of consultants.
If one were to risk accepting these ideas it would be possible to produce (!) a singular conjecture that summarises a novel interpretation of the management fashion setting process (Figure 18). This conjecture could then be compared with the previously depicted and still prevailing interpretation (Figure 5, chapter 3.1.), but when doing so it must be remembered what was stated early in the thesis, that the conjecture derived from this thesis is not suggested as an improvement based on the deductive falsification of previous assumptions. Such an attempt would have necessitated a different methodology to that was used to compose this new conjecture. It is an alternative which may or may not complete the currently dominant interpretation. It is a suggestion on how things might be (Hartshorne and Weiss, 1934).

**FIGURE 18**

**THE MANAGEMENT FASHION SETTING PROCESS**

A visual representation of the forces and their combination.

While there are many similarities between the two conjectures (Figure 18 and Figure 5), there are also differences that are crucial for eventual discussions of management fashions. While many of the conclusions could be made to converge, the approach toward the phenomena is essentially incompatible. For where Abrahamson’s suggestion (Figure 5) places its actors in a
position of submission toward ‘the social’, the conjecture derived at in this thesis recreates them as the creators of ‘the social’. This difference is a conceptual difference based on scientific traditions.

Leaving any comparisons at that one now has to ask if it is plausible to assume that behind all the schemes and processes there is a creative force which is shared by all and which, by taking different kind of expression depending upon different kinds of choices and happenings may be responsible for the management fashion phenomena? Does such a conjecture balance out?
In this thesis I have attempted to formulate a set of assumptions as to what forces are crucial for the creation of management fashions, as well as the change in trends. What has transpired is a new model of the management fashion setting process (Figure 18). Where there was once an external force that explained the fundamental drive of the market (Abrahamson, 1996a), there are now interactions between actors and actants. The fashion phenomenon has been deconstructed and the myth reduced. Instead of norms for efficiency and rationality, there are now social and psychological factors which interact and which are translated in an ongoing process of evolution. The norm that may influence managerial behaviour has been pulled down to the inter-mental level, thereby suggesting that norms are a question of imitation and internalisation. And behind all this, there may be an aptitude for creativity which is part of everyday life. It is upon this aptitude that future studies in management fashion phenomena ought to gaze. Questions to discuss include the role of nexting and the idea of nextopia (Dahlén, 2008), the function of passions in management control, aesthetic aspects of management control systems, and effect-based studies on advice and consultancy.

Looking back at the last 170+ pages, one begins to wonder, ‘Was it all worth it?’ Theorizing does play an important role in science, and that role is to offer a perspective which may develop our understanding of a phenomenon. In providing these perspectives it might, but not always, be useful to coin some terms to describe certain events. This has, however, often led to
the over-use of fanciful and ornate texts which, when deciphered, reveal themselves as being nothing more than just that (Collins, 1992). Hopefully, I have managed to avoid such fallacies.

In the end, I would be glad if only to be regarded as having produced a better and more informative theory than that of Ms. Anne Elk. Ms. Elk is remembered for having appeared on a TV-show presented by some of England’s most prominent scholars, including physicians, jurists, political scientists, linguists and historians.

During air-time, Ms. Anne Elk formulated her astounding new theory, which was hers, about the brontosaurus. The theory was this: ‘All brontosaurus are thin at one end, much thicker in the middle and then thin again at the far end’.

If I have fared better than her, then I am gratified.
By the way, I forgot to mention the show wherein this remarkable theory was presented. It was aired during a segment known as The All-England Summarize Proust Competition (MacNaughton, 1972), which was the thirty-first episode, or the fifth episode in the third series, of the Monty Python’s Flying Circus.
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Appendix A – Health Statements – The Swedish examples

Book chapter published as

Appendix B – Interview sheet

Example of sheet

This sheet was used as template for interviews conducted within the project. The sheet was an adaptation of a sheet originally used and developed by Ekman in *Enterprise systems & Business Relations – The utilization of IT in the Business with Customers and Suppliers* (2006), a thesis published by Mälardalen University.
Company information – participant
Health statements in Small and Medium sized Enterprises

**Company data**

Company: .......................................................  Employees: ..................  Office: ..................
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**Note!** This document is confidential research material which means that it mustn't be used by anyone else than the researcher. If this document is found, please notify Andreas Backlund on telephone +46(0)70-541 66 17 or send it via mail to: Andreas Backlund, Mälardalens Högskola, Ekonomihögskolan, Box 883, 721 23 VÄSTERÅS, Sweden.
Concerning Novelty of the Health Statement

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Participation in HS project

Persons involved: ..................................................... Internal WP: ............................................................

Initial ideas: ...............................................................................................................................................
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Hopes and goals: ......................................................................................................................................
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The future usage of HS: ..........................................................................................................................
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## Participation in the HS Project

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Appendix C – Capta

Phase 1 - Lectures

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Interviews

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Appendix D – Claims of cause and effect

Low working satisfaction renders high sickness absence
Low working performance renders high sickness absence
Negative attitude to work render high sickness absence
Increased stress renders high sickness absence

Lower commitment renders higher sickness absence
Lower age render higher sickness absence
Longer length of service renders higher sickness absence
Women have higher sickness absence than men
Lower educational level renders higher sickness absence
Lower income level renders higher sickness absence

An explicit policy for absence renders lower sickness absence
Flexible working hours render lower sickness absence
Active health bids render lower sickness absence
Increased working demands render lower sickness absence
Bonus systems render lower sickness absence
Autonomous groups render lower sickness absence

Obscurities about professions render higher sickness absence
High status renders lower sickness absence
Educational bids render lower sickness absence
High staff turnover render higher sickness absence
More employees render higher sickness absence
Developed assignments render lower sickness absence

Overweight decreases profitability
Increased stress decreases profitability
Increased staff turnover decreases profitability
Being connected to an Occupational Health Service increases profitability
Good leadership increases profitability
Clear staff policies increases profitability
An explicit firm culture increases profitability

High educational level renders improved profitability
Educational bids render improved profitability
Health investments render improved profitability
Physical activity renders improved profitability
Improved personnel policies render improved profitability