# A Critical Analysis of the Balanced Scorecard: Towards a More Dialogic Approach

**David J. Cooper and Mahmoud Ezzamel**

## 1    Introduction

Reliance on traditional management and accounting practices is believed to lead to incorrect operational and strategic decisions (Locke 1996). Eccles (1991), for example, notes how managers have been experimenting with new measures to deal with these changes. Since the first article by

D.J. Cooper (✉)
School of Business, University of Alberta, Edmonton, Alberta, Canada

M. Ezzamel
Cardiff Business School, University of Cardiff, Cardiff, Wales

IE Business School, Madrid

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Kaplan and Norton (1992), the BSC has received much attention from academics, the management accounting profession, the consulting industry, and practicing managers. It is seen as a response to this concern for alignment between accounting techniques and measures and the current management context.

It is not difficult to see why strategic performance measurement systems, such as the BSC, are popular (Cooper et al. 2015). The BSC is presented as a technique that has been derived from the practice of leading companies. Kaplan and Norton have actively promoted the BSC and encouraged explicit modeling of organizations. Our concern is that most research and writing on the BSC has been on the technical aspects of its design and use, with insufficient attention paid to an evaluation of its fundamental approach to managing and organizing. In this chapter we examine its core assumptions.[1] We emphasize that the assumptions about managing organizations are not inevitable-—there could be alternative management assumptions, approaches and techniques. Only by presenting alternatives can managers choose which techniques and approaches best suit the circumstances of the organization (including which versions of the BSC or other strategic performance measurement systems to use). This choice process can be described as deciding on the means to achieve given purposes.

Further, as Lowe and many others have argued, a discussion of values (the purposes of management) needs to be an integral part of the choice of control systems generally (e.g. Chua et al. 1989; Lowe and McInnes 1971). It is only by considering both means and ends that managers will know whether they are doing the right things, as well as doing the things they do in an efficient manner.

This chapter asks a fundamental question: What consequences does the BSC have on understandings of the nature of managing, organizations and society? We provide a critical commentary on the seemingly ubiquitous mode of managing that has become known as 'managing by numbers' (Ezzamel et al. 1990; Porter 1995). While there is much of value in managing based on evidence and facts,[2] we aim to highlight complexity and power effects of such facts, such as whose facts are legitimate and what is occluded by such an approach. We seek both to highlight the role of power in fact production and to create space

for other forms of rationality to be debated and adopted. We contend, however, that the manner by which 'managing by numbers/ facts/ evidence' has been discussed in the accounting literature and embraced in practice has marginalized consideration of alternative approaches to management (e.g. intuition, emotion, commitment, a public interest perspective). As the BSC is one of the most important developments in the 'managing by numbers' approach, we use it to illustrate our analysis. We show that the BSC can reinforce a view of organizations as hierarchical, capable of being managed as mechanisms, and managed for the ultimate benefit of a narrow set of interests. This view is not only presented as descriptive, but also becomes the basis for prescriptions—that organizations should be managed in this manner. However, we also suggest that the BSC can be used differently—encouraging and promoting dialogue and debate and offering a possibility for more democratic organizational processes.

It would be naïve to believe that strategic performance measurement systems like the BSC are, by themselves, likely to dramatically change our view of organizations or society, and how they can be best managed. What such techniques do is to help institutionalize certain ways of looking at, and understanding, the nature of management and organization (Meyer and Rowan 1977). By examining the core assumptions of such techniques we can appreciate the taken for granted assumptions about how organization and management function. There is a growing and substantial body of research that demonstrates how accounting and other techniques not only reflect views and cultures (Bourguignon et al. 2004), but also help to give specific shape and practical significance to such general views (Hopwood 1987; Miller and O'Leary 1990).

The purpose of our analysis is to indicate how accounting techniques, such as the BSC, help to construct and institutionalize specific ways of seeing and to spell out some of the economic, social, political and cultural effects that result from these ways of seeing and understanding. The BSC is conventionally regarded as a technical means to achieve almost any purpose or strategy—a neutral language/ measurement system to communicate and implement strategy. For us, techniques can fundamentally affect the purpose, strategy and indeed conception of an organization. Our critical analysis shows that the BSC is an example of management

ideology and is based on empirical illustrations that relate not just to the writings of Kaplan and Norton but also how their ideas and writings have been taken up by teachers, consultants and organizations.

Exploring these assumptions and our proposed framework enables an analysis of the likely effects (e.g. on firm performance, resistance or acceptance) of adopting a management accounting technique, such as the BSC. Further, in testing the effects of the BSC, our framework would help cross sectional assessments (e.g. Ittner et al. 2003) of the success of the BSC, by specifying the conditions under which specific BSCs may lead to improved performance and which moderating variables affect the results (e.g. Chenhall 2005).[3]

It might be argued that assumptions do not matter- all that is important are predictions. This belief has become obsolete in the philosophy of science (Chalmers 1999), and can lead to seriously misleading or disabling management recommendations. For example, emphasizing a model's instrumental, or predictive, ability stresses results at the expense of understanding how these results were generated. Further, model assumptions have major ethical implications; assumptions are not neutral to the object being modeled, particularly when that object is human or a human construction such as an organization. If people are assumed to act mechanically to incentives, then their humanity and complexity can be ignored. Finally, model assumptions matter because they delineate the boundaries and conditions under which the model is expected to work best. For these and other reasons, assumptions matter; they have important consequences.

There is another reason we focus on the BSC. We see potential for using it as a mechanism to enhance more democratic and inclusive modes of management, which we refer to as a constrained dialogic BSC.[4] A constrained dialogical BSC would facilitate organizational debate about not only how the current organization operates and achieves results, but also facilitates a constructive and open discussion of objectives and strategy. Conventional uses of the BSC-—and the hierarchical way it is portrayed in most BSC writings—militate against such debate. One of the major virtues of the conventional BSC is that it has a focus on initiatives, or actions (Olve et al. 2003), and this feature enables a constrained dialogic BSC to balance dialogue and action, to avoid organizations being either

talking shops or oriented toward action without reflection (Brunsson 2002). Tuomela (2005) indicates how one organization used a BSC to encourage more interactive controls, and to combine talk and action.

This chapter thus focuses both on the modes of thinking enshrined in the BSC and ways that these modes of thinking can be examined and assessed through greater dialogue. But we also are aware of the serious limitations of dialogue and the risk that the structures and taken for granted assumptions of the BSC can also subvert dialogue. Our arguments are based on careful readings of the writings of Kaplan and Norton, studies that have assessed the impacts of the BSC and our own experience researching the BSC and related performance measurement systems in multiple organizations (for profit and not for profit). Our approach is pragmatic, constrained but nevertheless progressive. Exploring assumptions enables the consideration of alternative views and thereby permits the possibility of improvement of management techniques—to make them more genuinely beneficial. It also allows us to move beyond action oriented towards the strategies imposed by capital markets and senior managers (Ittner and Larcker 2001; Ezzamel et al. 2008), to focus instead upon considering both the purposes and achievement of strategy.

After a brief description of the BSC, the chapter elaborates our version of critical analysis, which combines technical and social understandings and concerns in the context of sensitivity to issues of power and values. We then apply this analysis to examine the core assumptions of the BSC, before we draw together our main conclusions and offer some suggestions for a more dialogical use of the BSC. Our critical approach moves away from diagnostic controls and a heavy reliance on a scorecard approach, towards a strategic performance measurement system that facilitates organizational deliberation about beliefs, boundaries and interaction. This is more than the managerial extensions to 'interactive controls' (Simons 1995), 'clan controls' (Ouchi 1981) or 'enabling bureaucracies' (Adler and Borys 1996). Our approach seeks to integrate measures with other performance attributes not susceptible to sensible quantification, enables consideration of the categories and structure of the BSC, and facilitates a management approach that recognizes, and hopefully incorporates, other rationalities and values.

## 2     The BSC

The BSC has undergone a number of developments since the first article by Kaplan and Norton in 1992.[5] The BSC is presented as *the* tool that would remedy the problems of traditional budgeting systems. The BSC is presented as a comprehensive framework for a strategic management system that is not only derived from strategy but is translated back to strategy (Kaplan and Norton 1996a, p. 148).

Kaplan and Norton present the BSC as a translation of strategy into a collection of multiple financial and non-financial measures that are tied together in a series of cause and effect relationships that navigate the organization towards future competitive success. The measures cover four perspectives: financial, customer, internal-business process, and learning and growth. As their thinking and experience have evolved, Kaplan and Norton strengthen and clarify the link between the BSC and strategy. They suggest the use of strategy maps that cascade through the organizational hierarchy from its apex down to the level of the individual operator (Kaplan and Norton 2001, 2004a). The emphasis is increasingly on alignment (Kaplan and Norton 2004b, 2006) and top management leadership in implementation and use (Kaplan and Norton 2004a, 2008)

The diagram showing the architecture of the BSC (Kaplan and Norton 1996b; modified as Fig. 3–2 in ibid 2001) is a classic and powerful summary cited widely in many management accounting textbooks. This diagram begins with vision and strategy and proceeds through the four perspectives, with arrows linking all these parts to emphasize double-loop learning and balance between the perspectives. Moreover, associated with each perspective is a grid with four themes: objectives, measures, targets, and initiatives.

Different organizations and consultants emphasize different components and uses for the BSC, and might even use techniques that few others would recognize as part of a BSC. This, of course, is likely to be the case for any technique- users make it their own (Latour 1987). Nevertheless, it would be absurd to then argue that there is no commonality for a technique- in the case of the BSC we identify its link to strategy, its use of multiple perspectives, its emphasis on organizational mapping, some notion of balance and interaction between perspectives,

its willingness to consider financial and non financial measures, and its commitment to a logic of goals—measures—targets and initiatives. It is these common features that we examine further in our critical analysis, where the purpose is to point out that the assumptions could be different and these differences could provide organizations with new ways of conceiving and using the BSC.

# 3 Critical Analysis

Our critical approach to examining the core assumptions, and their effects on our understanding of managing and organizations, combines technical and social understandings (see Table 1).

**Table 1** Forms of analysis of the BSC

| Issue | Social | Technical |
|---|---|---|
| Key questions | How does BSC affect the way we perceive, make sense of, and manage organizations? Implications for society? | How does BSC affect efficiency and profitability of organizations? |
| Conception of organization | Emphasizes disequilibria, discontinuity, and fuzzy boundaries | Stable, formal modeling is possible. Change within stable parameters |
| View of strategy | Questions what organizational strategy is. Emphasizes human, organization and society effects of the way BSC is conceived, formulated, and applied | Strategy is viewed as rationally developed and applied |
| Focus of strategy | All those affected by the BSC are significant stakeholders | Multiple constituencies are only important if they are calculated to eventually lead to shareholder benefit |
| Technology-people interaction | Human interests dominate | Technology and efficiency considerations dominate |
| Conception of performance | Questions the very idea of performance. Performance is contested | Multiple constituencies and dimensions of performance. Balance achieved by top managers |

Critical analysis has a distinguished tradition in social science, raising questions about the fundamental and taken for granted assumptions of our everyday practices and systems for managing. We apply a critical analysis to the BSC in part because the technique is so influential and pervasive.[6] We demonstrate how this analysis of the BSC extends debates on organizations beyond questions of mechanisms of governance and the implementation of strategy, to questions about the focus of strategy and in whose interest the organization should operate. A critical analysis emphasizes the complex interactions between people and management techniques, allowing us to revisit the impact of the BSC on people and the impact of people on the BSC. Measurement systems, such as the BSC, impact modes of thinking and ways of behaving, which affects the way they are used.[7] A critical analysis sensitizes us to the variety of effects that different measurement systems have on the scope for engagement and dialogue in organizations. Measurement systems initiatives, such as the BSC, impact on the way employees define the meaning of their work and make sense of their work environment, construct and negotiate their interests, and shape their identities. A new measurement system offers employees a new representation of their effects on the world (Zuboff 1988). Such systems also have consequences for the allocation of organizational rewards, the psychic and material well being of all those connected to the organization, the distribution of wealth in society more generally, and the state of the environment. By examining some of the fundamental assumptions of the BSC we can shed light on the social impact of the technique that has generated so much technical attention.

The distinctions between a technical and social view can be illustrated by an example, using a hypothetical oil company. Let us assume the oil company is considering an investment in a new offshore facility, but it is known it will have significant ecological consequences. A technical analysis would proceed by conducting a (rational) cost benefit analysis, including any impacts the ecological consequences would have on the firm (reputation, legal liabilities, consumer boycotts etc). The assumption is that all relevant information and all appropriate trade offs can be made in terms of money and the Pareto criterion. The decision by senior managers to undertake the investment is then based on whether the calculations indicate that the proposed facility would add value to

the owners. A social analysis would consider all possible stakeholders that are likely to be affected by such an investment. Like the technical analysis, a social analysis would rely on information about the likely effects of the investment, and recognize that different groups may have incentives to provide incorrect information. However, in a social analysis there may be disputes about what is relevant information and whether there is a universal means of measurement (such as money). Further, a social analysis would acknowledge that various stakeholders may have histories of mutual distrust and hostility, and that such histories may impact the information and possibilities of dialogue even if it may seem that would be in their self-interest to agree (Forester 2000). A resolution of competing assessments might be made through dialogue between all those involved, not simply a social cost benefit exercise where all costs and benefits are converted into money. Or, the analysis could reveal that a resolution was achieved through an exercise of power. In addition, a social analysis might go further and ask about the classification of a new offshore facility as an 'investment'. It could re-conceive the facility as, for example, a chance to build a local community, an opportunity to employ disadvantaged groups, a distraction from oil conservation, an economic benefit to the firm's owners, and so on (for a powerful example, relating to water policies, see Espeland 1998).

In contrast, consider Kaplan and Norton's discussion of Mobil, which they describe as "perhaps our best example of putting the five principles of a Strategy-Focused organization into practice." (2001, p. 29). They describe how strategy was translated to operational terms (covering the four BSC perspectives) and they end the chapter listing an impressive set of results attributed to the BSC. Yet, their discussion does not offer a substantial analysis of the links between the adoption of the BSC and these results, or any alternative explanations for the results. Their analysis is predominantly technical. Lacking any serious or social consideration of Mobil's history, its ownership structure, its competitive advantages, the trajectory of its life cycle, the state of the market and the social, political and economic climate in which it operates. There is no mention of how employees and unions reacted to, or interacted with, the BSC. There is no critical analysis, for example whether Mobil engages in activities that harm some stakeholders but benefit others.

Moving beyond their specific example, it seems that Kaplan and Norton would have little to say about an organization like Mobil enhancing their apparent performance through such activities as off-shore employment, expansion into cheaper, unregulated or tax-free zones, damage to the environment, and illicit actions around the world. The claimed benefits of the BSC cannot be fully assessed unless account is taken of the context of the organization, or of the alternative explanations for improved organizational performance (and, indeed, alternative assessments of performance). The universalistic appeal of the BSC[8] is based on the assumption that its adoption and use is the explanation for organizational performance. Yet, as we show in the next section, the assumptions normally underlying the BSC are consistent with the technical view outlined in Table 1. There does, however, seem to be a possibility of a BSC oriented towards a different set of assumptions, ones that are more aligned with the social view outlined in Table 1.

A critical analysis needs to recognize the mutuality between the technical and the social (Latour 1987). The value of integrating a technical and social analysis can be illustrated by considering how one might conduct a field study of the use of a BSC in an organization. For such a study, researchers would frame interviews and research questions around both the technical design and achievements of the BSC, as well as how the BSC helps to construct particular views of the nature of organization, strategy and performance. In so doing, such research would help us understand how specific organizations adapt the general ideas of the BSC for their specific purposes and context, and the effects of such adaptations on stakeholders (Qu and Cooper 2011; Busco and Quattrone 2015).

## 4     Assumptions of the BSC

In this section we identify and examine the core assumptions underlying the construction of the BSC and the manner by which the BSC tends to be used in practice. Our discussion of each assumption begins by indicating our view of the literature on the BSC and our experience of its application in practice.[9] We also briefly indicate how using a BSC dialogically can help critical reflection and assessment of assumptions and

values, and stimulating consideration of other possibilities. This section identifies four key assumptions: the value of strategy and vision; the interests around which the BSC is constructed; the mechanical analogies used in BSC construction; and the (quantification) language used to construct the BSC.

## 4.1    The Value of Strategy and Vision

One of the key assumptions of the BSC is its explicit and direct connection with organizational vision and strategy. In Kaplan and Norton's work, the traditional control model built around the budgeting system is criticized for its failure to connect with organizational vision and strategy. Certainly, a common observation of practices in many organizations is the disjunction between the budget process and longer term planning processes (Mintzberg 1994; Pollitt and Bouckaert 2000). In contrast, the BSC is presented as the means by which strategy and vision are converted into desired outcomes (e.g. Kaplan and Norton 1996b, 2001, p. 73). It is depicted as the driver towards the 'strategy- focused organization', through the development and enactment of strategic maps (Kaplan and Norton 2001, 2004a). Strategy is premised to lie at the heart of the BSC (ibid, p. 9). Yet, curiously, there is little systematic evidence supporting a positive impact on organizational performance of a link between strategy and performance measures.

In the BSC, strategy is conceptualized as something that is both doable and deliverable, and the manager is assumed to have the necessary autonomy and opportunity to lead the organization in the desired direction. The focus is on 'execution' and implementation. Thus Kaplan and Norton suggest that the BSC should be viewed as more than a measurement system, as a way of successfully implementing new strategies (Kaplan and Norton 2001). Moreover, the strategic language implied by the BSC texts is based on SWOT analysis (strengths-weaknesses-opportunities-threats). The manager is entrusted with turning the threats facing the organization into opportunities, and recognizing and exploiting organizational strength to beat the competition (Kaplan and Norton 2001, p. 284).

A fundamental issue is that the value of strategic thinking and practices needs to be assessed rather than assumed; Mintzberg (1994) summarizes the evidence that shows that organizations do not necessarily benefit from strategic management, even when implemented as intended. Further, Kaplan and Norton offer a particular, but largely implicit, conceptualization of strategy and the manager; we draw attention to some implications of their conceptualization.

The conceptualization of strategy in the BSC has evolved over time. An emphasis on strategy maps and organizational modeling may suggest that the BSC is seen as a mechanism for developing strategy. Yet, Kaplan and Norton (2001, 2004a) focus on the BSC as a communicator of previously developed top management strategies, making strategy a continuous process, and developing strategy maps that link objectives in a cause-and-effect relationship. Whether the emphasis is formulation or implementation, the fundamental assumption is that these two processes can be meaningfully and usefully separated. This separation not only places unrealistic expectations (about the information and power of senior management), reinforcing a hierarchical model of the organization, but also represents employees as mere tools for executing the ideas of others. Further, alternative views of strategy emphasize its emergent nature; strategic intention often only becomes clear after observing how strategy implementation unfolds (Mintzberg et al. 1995).

A technical approach to the BSC assumes organizations as intensely competitive. It constructs a view of the world as hostile, confrontational and conflictual. In this scenario of competitive strategy, employees are expected to be "good corporate citizens" (Kaplan and Norton 2001, p. 96), embracing corporate objectives as if they were their own and seeing other organizations as hostile competitors. Possibilities for deviation from corporate priorities are assumed to be avoidable via the judicious use of reward structures and monitoring procedures, despite the voluminous evidence in the literature that such mechanisms never succeed in fully aligning the interests of employees with those of the organization. At the extreme, misalignment is viewed as resistance and disloyalty. The motive for forms of interaction between organizations, such as cooperative and trusting behaviour, strategic alliances and networking based on mutual benefit, is marginalized. Building alliances and cooperative networks is

only regarded as rational when competitive advantage is likely. Being single-minded about pursuing competitive advantage may lead managers to focus their attention on winning the competition without considering the costs to employees, the community and the environment. The building and fostering of trust relations, which may result in lower, long-term, transactions costs (Ouchi 1979) would be an approach more consistent with a social view of the BSC. This would incorporate alternative views of the manager, for example as a 'coach', colleague or wise person, roles that may have more beneficial consequences for staff development and the minimization of intra-organizational conflict.

Further, the scope for action assumed to be enjoyed by the manager may be exaggerated in a technical approach: rather than being proactive in changing and shaping the environment, the manager may be so constrained by the infrastructure of past decisions, such as major investment decisions, as to only be in a position to react and respond to what organization history or the environment dictates (Williams et al. 1994).

The BSC has real potential, however, as a mechanism to enable widespread discussion of an organization's strategy. Rather than the top down view, a dialogic use of the BSC would encourage debate about the aims and objectives of the organization, and how sub- units can contribute to such aims. Used dialogically, the BSC would have the advantage of not separating planning and strategic thinking from knowledge and experience of operating the organization and making plans work. Implementation issues could be considered simultaneously with strategic development, thus contributing to better implementation of plans. The BSC would thus operate as a knowledge-sharing technology, enabling senior managers to develop and utilize their skills in coaching and facilitating discussion. Overinvestment in debate and deliberation about alternatives and strategies would be limited, however, by the emphasis of the BSC on action plans.

## 4.2    In Whose Interest?

Kaplan and Norton argue that the four perspectives of the BSC identifies key stakeholders: shareholders (financial), customers, and employees (innovation and learning). They suggest that for some organizations, "one

or more additional perspectives may be needed" (1996a, 34). Kaplan and Norton do not wish to commit themselves to a definitive list of stakeholders across all types of organization, yet they crucially state,

> …we don't think that all stakeholders are automatically entitled to a position on a business unit's scorecard. The scorecard outcomes and performance drivers should measure those factors that create competitive advantage and breakthroughs for an organization. (Kaplan and Norton 1996a, p. 35)

In contrast, other discussions of the BSC (e.g. Otley 1999) suggest its potential for improving the welfare of all organizational stakeholders. However, Kaplan and Norton (2001, pp. 102–103) criticize stakeholder scorecards for failing to show *how* the balanced goals are to be achieved. They consider the stakeholder scorecard as only a first step on the road to a strategy scorecard; a constituent will be considered a stakeholder only if it is calculated to "create competitive advantage". Kaplan and Norton (2004a, p. 11) consistently place the financial perspective, typically stated as 'long-term shareholder value', at the apex of their strategy maps.

A telling example of the dominance of shareholders in Kaplan and Norton's understanding of the BSC is provided by their discussion of a chemical company that wanted to create a new perspective to reflect environmental considerations. Kaplan and Norton responded "Keeping the environment clean is important. Companies must comply with law and regulations, but such compliance doesn't seem to be the basis for competitive advantage" (1996a, p. 35). Kaplan and Norton only acknowledged that environmental issues might be an additional perspective for that company when the chemicals company countered by stating that unless it demonstrates that it is an outstanding corporate citizen, its financial performance will be adversely affected. Kaplan and Norton believe that only shareholder (financial) advantage is the basis for deciding who counts as a stakeholder.

Kaplan and Norton argue that the BSC "guards against suboptimization" (1992, p. 73), but do not explain how this is achieved. It would seem that one of the four perspectives must be singled out as the main

objective function, with the remaining perspectives acting as constraints. But which of the four perspectives is to have hierarchical priority over the others? How are trade-offs (balance) going to be incorporated into a multiple objective function? In contrast, using a BSC to encourage dialogue will enable serious discussion about multiple objectives, and perhaps allow a form of goal programming that is consistent with a conception of organizational objectives as a series of multiple constraints, producing a feasible set of action alternatives that would be satisfactory for all stakeholders (Simon 1964).

Jensen (2001) argues that the BSC is flawed because it fails to provide managers with a single score of how they have performed that reflects how they tradeoff between the four perspectives. He asserts that ultimately it is the change in long-term capital market value that managers and the institutional milieu use to assess the performance of corporations. At the heart of this discussion lies Kaplan and Norton's emphasis upon the notion of *balance* in the BSC. They specifically stress balance between: internal and external measures (e.g. those relating to shareholders and customers compared to those related to internal processes and learning and growth); past (lag, financial) and future (lead, mainly non-financial) measures; and outcomes and performance drivers (Kaplan and Norton 1996a, p. 10). Yet, Jensen's argument about the necessity for managers in capitalist economies to make tradeoffs undermines this claimed balance between the different measures, and also across the four perspectives of the BSC. Perhaps more critically, the lack of a substantive discussion of stakeholder groups by Kaplan and Norton may explain the frequency with which we can detect the underlying shareholder orientation being treated as pre-eminent for private sector organizations. For example, consider the diagrams (2004, pp. 8, 11, 31, 37, 39, 44, 50, 51, etc.; 2001, pp. 70–71, 82, 96, 98, 101, 110, 119, and 125–130) where the three non-financial perspectives *lead to* the financial perspective, the latter clearly situated at the top of the strategic maps as long-term shareholder value.

The preeminence given to shareholders by Kaplan and Norton can be questioned on both moral and instrumental grounds. Garvey and Swan make the moral argument that, "a more explicitly 'political' view

of corporate objectives is appropriate, since members of the firm besides shareholders are affected by executive decisions" (1994, p. 148). Similarly, Kay and Silberston note that in the UK,

> [t]he 1985 Companies Act…imposes on directors an explicit duty to strike a balance between their interests and those of other members. (1995, p. 88)

Berle, co-author of a seminal book on US managerial and shareholder capitalism, offers a poignant statement:

> What contributions do they [stockholders] make, entitling them to heir-ship of half the profits of the industrial system…? Stockholders toil not, neither do they spin, to earn that reward. They are beneficiaries by position only. Justification for their inheritance must be sought outside classic economic reasoning. (1968, p. xxiiii)

In emphasizing the predominance of shareholder interests can also be challenged on more instrumental grounds. Kaplan and Norton's version of the BSC reinforces a particular version of Anglo-American capitalism, a version increasingly challenged on both moral and instrumental grounds, especially since the 2008 financial crisis (e.g. Arnold 2008; Merino et al. 2010). Different forms of capitalism have, at specific times, outperformed the Anglo-American model. Japanese and continental European capitalisms tend to emphasize the role of banks in capital formation and the rights of labour, while the South-East Asian 'tigers' relied on tight alliances between firms and often emphasize family connections (Whitley 1999). China currently offers a further economic model, where central political control informs economic activity. Bourguignon et al. (2004) argue that French capitalism relies on social hierarchy and honor. As Roberts and van den Steen (2001) observe, governance structures based on shareholder wealth maximization seem to out perform governance based on employee welfare only under highly specific conditions (see also Engelen 2002). Historical studies such as Gordon, Edwards and Reich (1982) show that the effectiveness and form of control systems in the USA depends on the specific version of capitalism and market conditions facing organizations. Barley and Kunda (1992) have also shown that

different ideologies of control vary with the cycles of economic expansion and contraction. Kaplan and Norton do not consider the conditions that favour one version of capitalism over another. These examples suggest that on moral and instrumental grounds different stakeholders should be considered at the apex of the BSC.

Further, in a technical analysis, managers are cast as neutral agents with no specific allegiances; as dispassionate machines who are simply balancing the interests of other stakeholders. If managers were indeed neutral agents, they would adjust their ideologies and methods of control dependent on the most appropriate form of capitalism that exists in a particular time and place.[10] If managers wish to act as neutral agents, then they can structure the BSC to encourage debate and to understand the balance of forces between different stakeholders. A dialogic BSC would involve no pre-set hierarchy of perspectives, but instead facilitate discussion of different contributors to the organization in ensuring its survival and well being.

## 4.3    Models of Organization

Kaplan and Norton emphasize the importance of being explicit about modeling the organization in order to develop a useful performance measurement system. In their development of the BSC, an organization is regarded as a set of more or less independent variables linked to one another, producing clear and desirable results. It is a mechanical view that leads to an engineering perspective on management—pulling levers, pushing buttons, and lubricating points of friction, as if humans and machines are similarly predictable. If results vary from expectations, it is assumed that they are caused by human error or resistance. The organization is assumed to function as a hierarchical nest of mechanisms and causal chains. Pepper (1948) points out that the metaphor of mechanism includes both discrete mechanisms, such as levers, which stress independence of parts and management by contact, and consolidated mechanisms, such as electromagnetic fields, which stress interdependence and management at a distance. The possibility of consolidating mechanisms resonates with more contemporary models of organizations, which

suggests the interdependence of parts and the value of employee empowerment and commitment. This model of the organization could form the basis of a BSC oriented towards empowerment and interdependence.

The discrete mechanism and linear modeling emphasis is very clearly stated in Kaplan and Norton's description of the BSC: "[t]he scorecard enables the strategic hypotheses to be described as a set of cause-and-effect relationships that are explicit and testable." (2001, pp. 75–76). This model of cause–effect ignores uncertainty as unknowability and ignorance. Externalities and complexities, typically the result of multiple effects and dynamic interactions, are not addressed in this modeling approach.

Kaplan and Norton offer multiple diagrams (e.g. 1996a, pp. 76, 77) that depict the BSC as a set of hierarchical relationships. Although they refer to double loop learning and emphasize the value of feedback, this model of the organization is not seriously developed. A preference for linear uni-directional modeling is also reflected in the subsequent academic literature that has sought to empirically test the effect of the BSC on firm performance (e.g. Huelsbeck et al. 2011; Tayler 2011). Mechanical analogy of the organization has the appeal of abstracting away from the daunting complexities of organizational reality. Within this model, the BSC becomes the framework that provides guidance, at every organizational level and for every individual, for intentional action towards desired outcomes.

Yet, as many commentators have noted, this discrete mechanical model has serious limitations (March and Simon 1958). While this model can be useful in stable conditions, in more turbulent situations it will create organizations incapable of adaptive and flexible behaviour, encourages mindless rule following, and produces undesirable consequences as the interests of organizational members can conflict with declared organizational goals, and result in dehumanizing effects on organizational members (Burns and Stalker 1961).

The discrete mechanical metaphor effectively denies alternative models of effective organization. However, any modeling of the organization should allow alternative scenarios to be considered (Midgley 2000). Organization theory has discussed several alternative models that emphasize adaptability, complex feedback loops, fragmentation

and discontinuity (Morgan 1986). Of course, the BSC incorporates a measure of adaptation and complexity by emphasizing four perspectives rather than just the financial, and responds to the importance of feedback loops by emphasizing leading as well as lagging measures. However, the discrete mechanical organizational modeling suggested by most writings on, and applications of, the BSC does not take adequate account of the complexity and fragmentation of many organizations.

There is also an implicit assumption of stability underlying the design of the BSC: that a model developed from the perspective of the present will be relevant to the future. By seeking to reproduce the future in the image of the present, the BSC creates an artificial sense of stability and certainty in the world of management. Embracing simple, linear models may deceive managers and lead to poor organizational results.

Finally, for any modeling approach to be taken seriously, it must provide a careful specification and articulation of the boundaries of the system being modeled. To provide an example, in defining health costs in a hospital, the BSC might focus on costs within health institutions, but exclude private or community costs. Another example relates to costs and benefits in motor vehicle design: consumer welfare attached to vehicle safety is not compared to the possible decline in the profits of the manufacturer, unless we make the heroic assumption that safety concerns are captured in market prices or that the benefits to the manufacturer are actually used to compensate consumers who suffer as a result of poor safety. Such externalities are not admitted into the design of the technical BSC. These problems may be endemic to all modes of organization modeling; even the most sensitive and thoughtful modeler may become trapped in the assumptions and specifications of the model. At the very least, however, this limitation should be explicitly admitted so that the boundaries of the model are made clearer to its users. The technical version of the BSC seems insufficiently conscious of its own boundaries and limits.

A more dialogical approach to modeling organizations and management would enable better quality deliberation and decision making, ensuring that practice is reflective about the boundaries and values implicit in the models chosen (Jackson 2001). Using a BSC to facilitate discussion between managers about what alternative forms of models are

appropriate would help to both flesh out alternative models, as well as identify ways that these models might be assessed and applied. It is not wise to presume *ex ante* which variables should be incorporated into a model of the organization, the linearity (or otherwise) of relationships between variables, the nature of feedback loops, or the temporal and spatial stability of the model. Using a BSC dialogically would facilitate discussion of the validity of alternative models, but enable more learning and adaptation.

## 4.4     Language and Quantification

Kaplan and Norton present the BSC as *the* language of strategy. They argue that, "[T]he Balanced Scorecard provides a framework to describe and communicate strategy in a consistent and insightful way." (2001, p. 10). This translation of strategy, or the language of strategy (ibid, pp. 67–69), deploys both the descriptive and numeric: each measure is first expressed linguistically (first translation of strategic vision) and subsequently quantified (numeric translation of strategic vision).

The technical view of the BSC assumes that any language can accurately reflect reality, for example, a numeric quantification captures the relevant attributes of the described measure, which, in turn, is assumed to be a faithful translation of strategic vision. This is am inadequate understanding of the relationship between language and reality. Language is a medium that structures our way of seeing and making sense of the world (language is constitutive of the world), and the system of linguistic signs is not neutral but hierarchical (Rorty 1980). Language, such as that employed in the BSC, is a linguistic form of expression that is imbued in a hierarchy that accords higher priority to certain 'signs' compared to others. Such hierarchies are so embedded into organizational language that they become internalized by managers in a manner that occludes the hierarchy implied and discourages reflexive thinking. The technical BSC does indeed offer a language, albeit sparse and limited, providing a numerical map that highlights only the features that senior management wishes to emphasize. Such maps fail to represent issues important to other stakeholders.

The BSC can be seen as a continuation of the approach of "managing by numbers", advocated by Johnson and Kaplan (1987). The appeal of quantification underpins the other assumptions of the technical version of the BSC: quantifying strategic vision; mechanical analogy and modeling via quantification; and quantification of stakeholders' potential to create value. Kaplan and Norton (1996a, p. 2) construe numbers as "a full battery of instrumentation" to be used to steer organizations through "the journey toward excellent future outcomes." This focus upon measuring and managing by numbers is captured in the original article proposing the BSC (1992): "What you measure is what you get". Each of the perspectives in the BSC is represented by numeric performance measures. As Kaplan and Norton argue, "[w]hat measures would prompt them [organizations] to do the right things? The answer turned out to be obvious. Measure the strategy!" (2001, p. 3). The danger is that if an organizational attribute is not a number it is assumed either to be unimportant or it cannot be managed. Indeed, Malina and Selto (2004) suggest that specific attributes of quantification (such as objectivity, reliability, timeliness) are the basis for identifying those measures in a BSC that have managerial salience and persist over time.

The assumed value of quantification appears in much of the literature on the BSC and permeates managerial thinking, even when modified by warnings that measurement is so powerful in motivating action that managers need to be sure they are measuring the right things. A number is an abstraction of what it is intended to represent. Like all abstractions, converting a quality into a quantity decouples the representation from the reality it is intended to represent. The management accounting literature, from multiple theoretical perspectives, recognizes the limits of measurement and the possibilities of goal displacement (e.g. Feltham and Xie 1994; Hartmann 2000; Hopwood 1973; Townley 1995). A focus on quantification seems to be related to a lack of creativity and 'paralysis by analysis'.

The accounting literature has not extensively explored alternatives to managing by numbers. This is understandable since calculation is often considered to involve number, and quantification and objectivity are

often assumed to be linked (Porter 1995). Yet calculations are made on a number of different bases. Many studies (Gerboth 1973; Huy 1999; Frost et al. 2000) have shown that intuition, emotion, caring and compassion can be important parts of organizational decision making. Such elements cannot be meaningfully measured but are important parts of management, especially in knowledge organizations. A critical analysis can consider the role of faith, intuition, emotions, compassion, loyalty, and commitment (Frost et. al. 2000) in managing. These non quantified elements can be appreciated in some circumstances, rather than be cast as irrational (Chua 1996). Tradition, history, culture and the social context may also be part of managing (Cooper et al. 2015). Using the BSC in a dialogic manner would allow debate about the validity of measurement, the assumptions inherent in different forms of quantification, and the possibility that goals and targets would be better expressed in terms of qualities rather than quantities. It would enable non quantitative discourses to be taken seriously, to recognize the significance of non numerical evidence and help to ensure that such voices would not be drowned out by the language of those who think and act based on number.

If we are to have a better understanding of organizational complexities, multiple languages and maps, employing differing scales and focuses, are needed. By allowing a dialogue based on a BSC framework, multiple maps could be articulated and presented, allowing for differing projections to be made. To pursue the analogy, maps can highlight geology, demography, political borders, social and ethnic groups, land use, etc. No doubt, many organizations using current versions of the BSC produce multiple scenarios, but by making dialogue a central component of a BSC, more complex languages and viewpoints can be expressed and considered. In the past, such devices as semi-confusing information systems (Hedberg and Jonsson 1978) and retrospective sense making (Weick 1979; Boland 1978; Boland and Tenkasi 1985) have been suggested to encourage creative management and re-thinking of organizations. Our suggestion for a dialogic BSC is less dramatic than such suggestions, but will nevertheless help organizations respond to uncertainty, complexity and the knowledge economy.

# 5　　Conclusion: Towards Constrained Dialogue

In this conclusion we build on our critical analysis and awareness of the assumptions of the BSC to elaborate our suggestions about a more dialogical use of the BSC. A constrained dialogic view integrates the features of a technical and social view of the BSC. It sees potential in the BSC to both promote substantive communication about the purposes of the organization and its strategy, while also ensuring that the technical concerns with efficiency and effective action are given serious consideration. This will help to overcome the pragmatic and ethical limitations of either a technical or a social version of the BSC. We acknowledge that our proposal has limitations (some of which we discuss below) that will need to be addressed in applications of the approach.

Our proposal develops from some of the findings of Townley et al. (2003). That study highlights initial managerial enthusiasm associated with the introduction of a strategic measurement system that emphasized a social view. This reaction gave way to cynicism, distrust and alienation when senior managers insisted on a more technical vision of the BSC. Managers experienced the negative effects of producing numbers for the hierarchy, of forcing their understanding of the organization into the language of measurement and results, and of seeing the complexity of organizational life distorted by a requirement from senior management to force that complexity into the standardized schedules that are so pervasive in BSC-type systems. For them, their ethic of trying to do a good job and act responsibly was undermined by a requirement that they describe and justify their work through standardized templates and present their performance in ways to make their boss 'look good'. For senior management, a technical approach to a performance measurement system had the advantage of providing a formalized and universal description that enabled them to feel they could rationally control the whole organization. The dissatisfaction and deteriorating performance effects, tempted senior managers to manage appearances and to do things they knew were undesirable for the organization as a whole.

Other studies confirm the problems of a technical view (eg., Ittner, Larcker and Meyer 2003; Carmona and Gronlund 2003; Wiersma 2009). Treating management techniques, such as the BSC, as a neutral, technical, mechanism will almost certainly create and reinforce the problems we have identified earlier. In our view, focusing on reforming either the technical or the social side of the BSC would yield few benefits. In contrast, we argue that conceptualizing the BSC as *both* a technical and a social mechanism would make it possible for the BSC to be developed in more beneficial ways, as a technology to enable serious, respectful debate that is oriented to action. Researchers, consultants, and managers might use the BSC to promote dialogue about the strategy of the organization and the most appropriate means of achieving it. We are suggesting a more expansive conception of communication than proposed by Kaplan and Norton (2004a) or Malina and Selto (2001), where dialogue and debate take place in a situation of democratic engagement and where the very terms of dialogue are themselves open for debate and revision.

Our conception of communication requires a commitment to take seriously the contributions of all parties in communication, including the possibility that those with less resources and authority may have something important to say, for example about the appropriate model of the organization, what the goals and objectives should be, and how particular organizational languages may disadvantage some points of view and actions, while privileging others. The validity of a dialogue should be assessed according to the norms of communicative action and discourse ethics (Habermas 1984, 1996). "Argumentation insures that all concerned in principle take part, freely and equally, in a cooperative search for truth, where nothing coerces anyone except the force of the better argument" (Habermas 1990, p. 198).

This approach to communication has been operationalized in the literature on democratic deliberation. Chambers argues that:

> …deliberative democracy focuses on the communicative processes of opinion and will- formation that precede voting. Accountability replaces consent as the conceptual core of legitimacy. (2003, p. 308)

Communication is thus a process of deliberation and techniques such as deliberative opinion polling (Fishkin 1995) have been extensively used to facilitate discussion. It should be stressed that the purpose of deliberation is to improve information sharing, change preferences, broaden perspectives, encourage toleration and understanding between individuals and groups, and generally promote a more communitarian attitude to organizations and life more generally. The evidence suggests these aspirations are at least in part realized by the techniques of deliberation. Vaivio (2004) shows how the interactive use of non financial measures in a BSC type system can lead to the discovery of tacit knowledge and making that knowledge explicit.

In trying to apply the approach in organizations, it is important to recognize that most exercises of deliberative democracy are in the area of public policy and don't apply to corporations. Habermas (e.g. 1996) focusses on legal institutions such as the courts and legislatures. We suggest that our proposals for constrained dialogue can similarly be applied to public sector organizations and management. We further argue that they should apply to large public corporations, whose impact affects large elements of society. But in such organizations we recognize that constrained dialogue means that the decision making authority of top managers is not threatened; in such organizations, the focus of dialogue is information sharing (lateral as well as hierarchical) and opinion formation, not on producing a decision.[11]

A dialogic approach to the BSC would provide a structure for debate. This is both a strength and weakness. Structuring dialogue should stimulate and enable discussion about the assumptions of the BSC. It would facilitate dialogue about alternative models, organizational purposes, the value of strategizing and quantification in particular contexts. However, we are also very aware that any structure imposes a language and a set of categories for debate, which risks limiting the range of argument and enabling symbolic violence (Oakes et al. 1998). The BSC framework could encourage participants in dialogue to think and speak in the language of the BSC, notably in terms of goals, measures, targets, initiatives, the four most common perspectives, and so on. Consequently, the technology of the BSC should itself be recognized as a valid subject for discussion and challenge- for example whether a dialogic form of BSC

encourages excessive talk, and insufficient action. The idea that the BSC itself is open for debate[12] can be considered a form of 'double loop learning'- the organization can learn and grow by examining the value of the techniques it uses (Tuomela 2005).

Our suggestion for a more dialogic BSC runs the risk of promoting debate and discussion at the expense of action, giving priority to the social view in Table 1. Current versions of the BSC, in emphasizing the technical view of Table 1, risk promoting action without thought and reflection. The action orientation of the current BSC—where initiatives and action plans flow from a gap between expected outcomes and targets—should militate against an over-emphasis on debate. A constrained dialogic approach offers the possibility of a balance between debate and action.[13] Our suggestion requires reflexive thinking and a willingness to consider alternative languages and models of organization. It is important to move away from a model of management that emphasizes action orientated towards the strategies imposed by senior managers, towards management that considers both ends and means of action. To facilitate rational debate and action about means and ends, the BSC should be combined with two neglected components of intelligent management: genuine communication and dialogue, and more open means of managing and living with uncertainty.

Diversity within organizations must be acknowledged explicitly, suggesting that all members of an organization should be free to participate in the dialogue about the BSC. While this seems somewhat romantic and naive, practitioners of democratic deliberation have shown it can be implemented in contexts where participants have a history of mutual hostility and distrust (Forester 2000). We acknowledge systemic sources of differential power between different participants (based, for example, on ethnicity, gender and class). Yet a dialogic approach, while constrained by formal authority and legal obligations, offers a structure and mechanism to introduce genuine and respectful debate into organizations (Ezzamel and Willmott 1993; Townley et al. 2003), enhance organizational democracy and enable more socializing forms of accountability (Roberts 1991). Alternative voices can be heard, a broader base of stakeholders can be acknowledged, action based on a more democratic vision of the organization can be carried out, and power imbalances can be recognized and differential benefits compensated for.

Managers may also need to find more intelligent ways to acknowledge and deal with uncertainty. Too often, the appeal to managers of new techniques such as the BSC is the promise of clarity, simplicity and controllability. Management techniques may appear deal with uncertain situations and complex realities, and quantification can provide a sense of control in the face of uncertainty (van Gusteren 1976). The appeal of the BSC may also be its assumption that everything that is worthwhile in an organization can be measured. Acknowledging managerial judgment, the inevitability of error and anxiety, and the importance of emotion would be major steps in making the BSC more useful to organizations. Such acknowledgment is more likely with dialogue and serious communication. The challenge is to encourage managers to use their judgment to acknowledge the unique and unexpected. One way to move away from a view of management as able to control most things is to re-consider the limits of management- a more humble conception of management would acknowledge that organizational performance is determined by wider social and economic structures. Another possible way of coping with complexity and uncertainty is through an emphasis on empathy, understanding, emotion, care and compassion. Other suggestions have included the value of ritual, with its potential to mystify or mask what is difficult to comprehend, thereby re-assuring people that things are in control. Whatever approach is adopted, dialogue offers space for learning, development and tolerance.

Kaplan and Norton have developed and promoted a measurement technique that is intended to help organizations thrive in an uncertain, competitive and knowledge intensive environment. Such environments call for more emphasis on empowerment and employee commitment. Simons (1994, 1995) proposes that in such environments organizations need greater use of all 'four levers of control', where managers "involve themselves regularly and personally in discussions with their subordinates" (1995, p. 85). A dialogic BSC, combining a technical and social approach, would provide opportunities for deliberation around organizational values, be more inspirational and share information and harness creativity, in short help to make practical Simons' concern for a balance between control and empowerment (1995).

The technical and social views presented in Table 1 are not alternatives; both are important for any comprehensive understanding of the BSC. Accordingly, we a constrained dialogic approach to the BSC is a way to integrate the technical and social. Our suggestions for developing a more dialogical approach call not just for a better balance between all those who contribute to an organization's success, not just for a better balance between acting and thinking, not just for a better balance between strategic discussions about organizational ends and means of achieving those ends, but also for a more serious commitment to drawing on and respecting the knowledge of all those who are involved with the organization. A more balanced and equitable scorecard should lead to better organizational performance, broadly conceived.

## Notes

1. Norreklit (2000, 2003) offers useful reviews of some of the assumptions of the Balanced Scorecard. Our chapter differs from her work in two important respects. First, her paper focuses on the logic of two types of causality, between measures and between the BSC and strategic management. In contrast, our chapter considers a wider range of BSC assumptions. Second, she focuses on coherence as a means of reforming the BSC, while we acknowledge and critique a view of coherence as non-political and instead seek to challenge the use of the BSC to address social and political issues.

2. Indeed, some of the arguments we employ in the chapter are manifestations of the approach of 'managing by numbers' and the importance of evidence, thereby attesting to their usefulness.

3. We are not proposing a contingency view of the BSC, where the specific form of the assumptions of the BSC would depend on the state of the organization's environment (Chenhall 2003). It might be possible to interpret the technical version of the BSC offered by Kaplan and Norton as representing a configuration that may be best suited (in terms of organizational performance) to stable conditions and a social view as more appropriate in rapidly changing and uncertain environments (Waterhouse and Tiessen 1978; Tiessen

and Waterhouse 1983). However, there are significant problems with a contingency view, as outlined by Cooper (1983) and Neimark and Tinker (1986). First, the contingency literature has been unable to identify independent (contingent) variables that might determine effective management approaches (Hartman 2002; Chenhall 2003). None of the proposed contingent variables appear to have a strong effect, and each of these independent variables tend to lead to different predictions. Second, if different contingency variables are identified, it is unclear what their joint (interactive) effect will be on the appropriate management system. Finally, a contingency view relies on the existence of a universal measure of organizational performance yet this presupposes that there is agreement on whose interests the organization does or should operate. Without a unique objective, there is no criterion to select between forms of management.

4. In the final section of this chapter we elaborate on this approach. At this point, we refer to greater debate and articulation of different points of view and sharing of information in a context of minimal power differences and mutual respect. This, optimistic approach is constrained since it also recognizes legal and other constraints that result in an organizational authority having the power to determine ultimate actions.

5. It is not our intention here to trace the stages of BSC development, or in the inevitable changes in focus (see Free and Qu 2011). Our discussion is based on a synthesis of the general and enduring arguments of Kaplan and Norton.

6. We acknowledge that our analysis and discussion applies to many other management techniques.

7. Martinez and Cooper (2015) examine how measurement systems impact modes of thinking in international development, including ways of understanding accountability.

8. This may seem surprising since the BSC is presented as flexible and open; different organizations will populate the mission and values, goals and measures according to their own strategies and needs. Yet despite the potential for customization, the BSC, as a management technique, is presented as applicable to all organizations.

9. We also have conducted numerous field studies of performance measurement systems in manufacturing, retail, NGO and government organizations. Some reference to these studies is made in the appropriate parts of the chapter, but we have avoided providing a 'list' of what might be classified as empirical examples precisely because such illustrations run the risk of making the same error that we accuse of others in decontextualizing and providing insufficient information for such illustrations.

10. We doubt this view of managers as neutral agents. In a 'pure' capitalist system shareholders are dominant and managers, in order to survive in such a legal and market context, inevitably behave in a partisan manner, partly because they believe in the ideology of the system and partly because their own financial welfare is tied to shareholder interests (Nichols 1969).

11. We recognize that Habermas's appeal to rational discourse is subject to considerable debate and dispute. We acknowledge it relies on modernist (and maybe also Western and gendered) ideals of rationality and consensus. These ideals have been persuasively critiqued and stimulated alternative approaches such as agonistic deliberation (e.g. Mouffe 2000), which have been taken up by critical accounting scholars (e.g. Bebbington et al. 2007; Brown 2009; Brown and Dillard 2013). We are not (yet) willing to give up on modernist ideals (see also Bond 2011).

12. Many aspects of an issue (e.g. who participates, the appropriate process of deliberation, what issues are to be covered) can be included, and revised, in the deliberative process.

13. While Olve et al. (2003) also discuss dialogue in relation to the BSC, they seem to use the term as a synonym for discussion. The conception of dialogue that we offer is based and rooted in the considerable literature on democratic deliberation.