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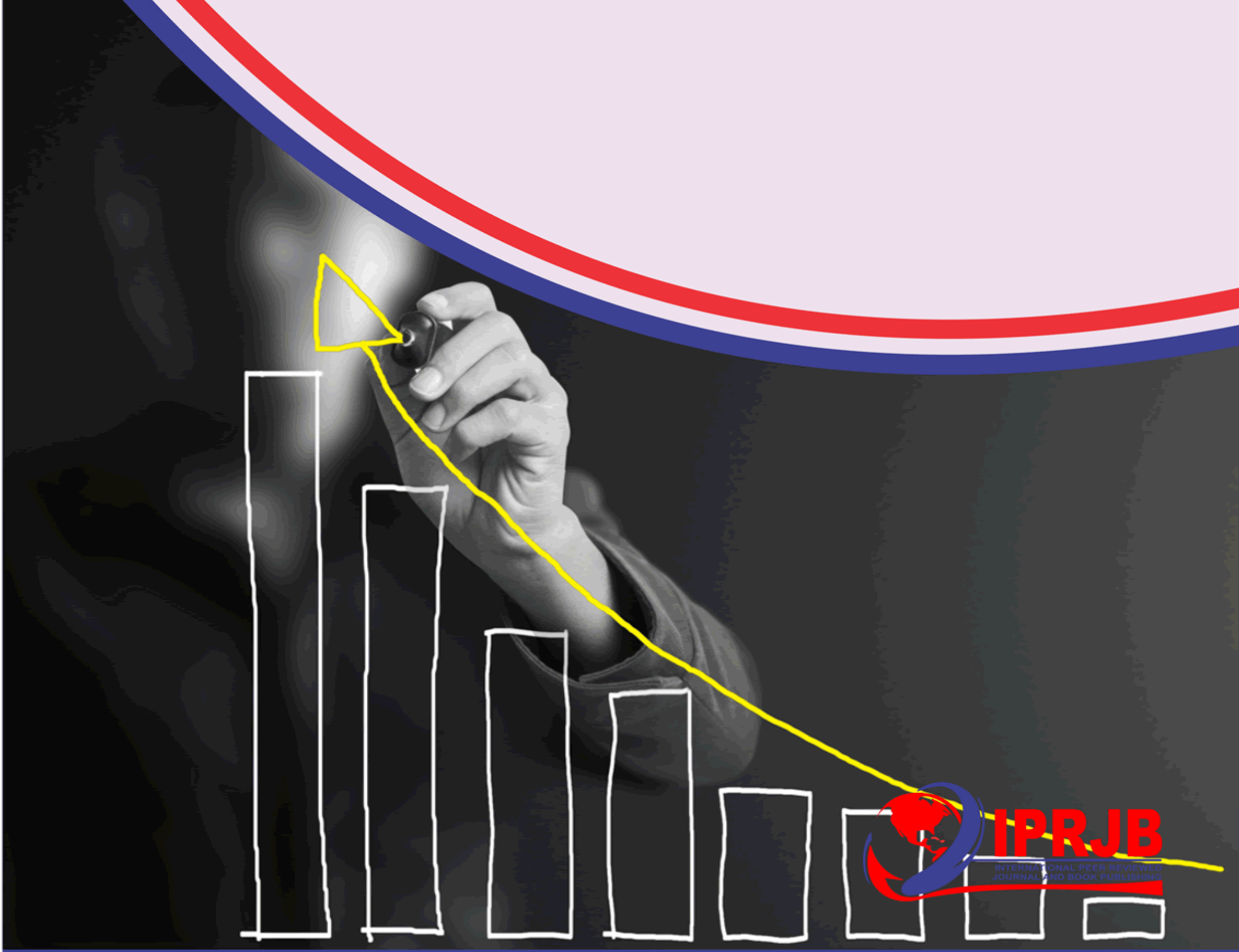

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RELATIONSHIP BETWEEN MANAGEMENT FASHION RATIONALE FOR BALANCED SCORECARD ADOPTION AND ORGANIZATIONAL PERFORMANCE OF STATE CORPORATIONS IN KENYA

[1*] Joseph Ouma Osewe

[*]Post Graduate Student, Jomo Kenyatta University of Agriculture and Technology

[*] Corresponding Author's Email: josephosewe74@gmail.com

[2] Dr. Hazel Gachunga

Lecturer, Jomo Kenyatta University of Agriculture and Technology, Kenya

[3] Dr. Thomas Senaji

Lecturer, Kenya Methodist University, Kenya

[4] Prof. Romanus Odhiambo

Lecturer, Jomo Kenyatta University of Agriculture and Technology, Kenya

Abstract

Purpose: The purpose of this study was to determine the relationship between management fashion rationale for balanced scorecard adoption and organizational performance of state corporations in Kenya.

Methodology: The research design employed in this study was explanatory cross-sectional survey research design. The population was 32 state corporations that have adopted balanced scorecard. A sample size of 96 top and senior middle level managers comprising of Managing Directors, Human Resource Directors, Finance Directors, Operations Directors, or their equivalent designations in senior management were surveyed using semi-structured questionnaires. The research adopted a quantitative approach.

Findings: The findings indicated that management fashion rationale of balanced scorecard adoption is a good predictor of organizational performance of State Corporations in Kenya. The findings also showed that management fashion rationale and organizational performance had a positive and significant relationship.

Unique Contribution to Theory, Practice and Policy: In line with the findings, it is recommended that organizations should not adopt balanced scorecard model from a fad and fashion perspective. They should adopt the balanced scorecard with a long-term benefit of it in their mindset.

Key words: *Management fashion rationale, balanced scorecard adoption and organizational performance.*

1.0 INTRODUCTION

1.1 Background of the Study

There are no unanimously agreed measures of organizational performance among scholars and practitioners (Ghalomi *et al*., 2013).For a long time, performance measurement focused only on financial indicators, failing to address other perspectives influencing an organization's global performance. López-Nicolás and Meroño-Cerdán (2011) measured performance in terms of financial/market performance (profitability, growth and customer satisfaction), process performance (quality and efficiency); internal performance, individual capabilities (employees' qualification, satisfaction/creativity). Vaccaro Parente and Veloso (2010) measured performance in terms of cost and profitability. Storey & Kahn (2010) measured performance in terms of developing new services. Wu (2010) measured performance in terms of improving coordination efforts.

According to Richard *et al*., (2009) organizational performance encompasses three specific areas of firms' outcomes. Financial performance (profits, return on assets, return on investment, etc.; product market performance (sales, market share, etc.); and shareholder return (total shareholder return, economic value added, etc.)

Hemming (2012) exemplifies that as companies around the world transform themselves for competition based on information, their ability to exploit intangible assets has become far more decisive than their ability to invest in and manage physical assets. This trend shows that the development and the adoption of more sophisticated managerial innovation system such as the balanced scorecard used in planning, measuring and monitoring firm's performances are increasingly popular. In recent years, the use of the balanced scorecard and its variations not only applies to privately owned commercial entities, but also to the public sector and non-commercial entities (Lawson, Stratton & Hatch, 2006; Kaplan, 2010). It is reported that more than 50% of the Fortune 500 companies adopt the BSC or its variations as a main performance measurement and strategic management tool (Gumbus, 2005).

The Balanced Scorecard concept was developed in 1992 by Kaplan and Norton (2006). The objective was to overcome the inadequacies of the traditional financial-based performance measurement tools. Within a decade, a majority of the Fortune 1000 companies were implementing or had already implemented the balanced scorecard (Kraaijenbrink, 2012). Thousands of private, public and non-for-profit organizations have implemented the BSC ((Kaplan, 2010; Basuony, 2014). According to Rigby and Bilodeau (2011), a study conducted on more than 12,000 respondents around the world, shows that the balanced scorecard is the fifth most used management tool in the world. The same study also positions the balanced scorecard at the top of the list in Europe, Asia, Middle East and Africa among private, public and non-for-profit organizations.

A constellation of actors called the fashion setting community such consultants, gurus; own management and business media could be responsible for the launching and popularizing new management concepts such as balanced scorecard. According to this concept management fashion starts from the assumption that the adoption of a managerial practice is a result of the pressure that the organization undergoes to imitate the others. This rationale borrows heavily from the mimetic forces of the institutional theory (Madsen & Slåtten, 2013).

1.2 Statement of the Problem

The Kenyan government acknowledged that over the years there has been poor organizational performance in State Corporations, especially in the management of public resources which has hindered the realization of sustainable economic growth. As a result of this various strategies to revive the economy have been embraced. In 1991, a State corporation reform strategy paper was approved by the cabinet. Its content included the adoption of balanced scorecard as tool to improve organizational performance of State Corporations.

The first two parastatals to be put on balanced scorecard were Kenya Railways and National Cereals and Produce Board. However, this strategy failed in both parastatals due to lack of political good will and it being seen as donor driven strategy. The balanced scorecard did not conform to the requirement of the three sub-systems of balanced scorecard as they lacked performance incentives (Wanjohi, 2010).

Internationally, the balanced scorecard has seen widespread adoption as a tool to improve organizational performance. Its adoption has been so rapid that it is labelled as one of the most influential management instruments of the 20th century (Hoque, 2014). Its worldwide adoption stands at 66%. Bloom and Van Reenen (2007) and Mol and Birkinshaw (2009) found that management practice adoption associates with superior firm performance. A review of United Kingdom competitiveness undertaken by Porter and Ketels (2003) suggests that low levels of adoption of what they term best practice is a contributor to the United Kingdom productivity gap.

But the results from adoption of balanced scorecard have shown mixed results. This has prompted attention of management researchers (Battisti & Iona, 2009; Bloom & Van Reenen, 2007; Chen & Huang, 2009; Mol & Birkinshaw, 2009; Chalhoub, 2009; Wu, 2010). Neely (2004) found the balanced scorecard having a positive impact on sales, gross profit and net profit, and its removal had negative impact on the same, while Kraaijenbrink (2012) disagrees with practitioner oriented literature suggestions that the balanced scorecard improves strategy awareness, communication, execution and achievement.

Most of these studies associate the adoption of balanced scorecard to innovativeness, which they view as an imperative for organizational and national economic prosperity and wealth creation (Battisti & Iona, 2009; Bloom & Van Reenen, 2007; Chen & Huang, 2009; Mol & Birkinshaw, 2009; Chalhoub, 2009; Wu, 2010), leaving a gap in the relationship between rationale behind these adoptions and performance. The rationale behind adoption derive from a variety of concerns, including such organizations striving to be fashion setters, organizations facing difficulties in selecting from the increasing choice of innovative tools and techniques, organizations facing challenges in adopting their selections among other reasons (Daniel, Myers & Dixon, 2008). These have prompted greater scrutiny of how and why organizations adopt balanced scorecard and the effect on performance. In particular, this research sought to illuminate the relationship between management fashion adoption rationale for balanced scorecard adoption and organizational performance of State Corporations in Kenya.

1.3 Research Objective

This study sought to establish the relationship between management fashion rationale for balanced scorecard adoption and organizational performance of State Corporations in Kenya.

2.0 LITERATURE REVIEW

2.1 Theoretical Literature Review

2.1.1 Management Fashion Theory

The theory of management fashion in business and management studies states that, under conditions of uncertainty, organizations ("management fashion followers") imitate innovation models promoted by "fashion-setting organizations" (such as: consulting firms; management gurus; business mass-media publications; and business schools) and that the diffusion rates and final levels of adoption of any given management innovation cannot be fully explained by rational/technically efficient arguments (the "efficient choice" perspective). In addition to techno-economic forces, socio-psychological factors have a significant influence in decisions to adopt and engage in continued use of a management innovation (Abrahamson, 1991).

This theory emerged in the early 1990s as management scholars sought to explain the continuous launching of new concepts, techniques and buzzwords in the management community (Abrahamson, 1991; Abrahamson, 1996; Gill & Whittle, 1993; Nohria & Eccles, 1992). Management fashion theory is a sociological model that claims that an organization undergoes social pressures from the environment they operate in, thus they adopt certain managerial practices eager to maintain the reputation in accordance with the others (Abrahamson, 1991).

Management fashions are used as a kind of managerial intervention, in order to be more innovative, functional, effective and efficient, and to increase organizational performance. Management fashions, which come into question as efforts of change or paradigm shifts, also arise as a premise of searches in the organizations environment. For instance, tough competition condition in turbulent environments, problems encountered in entrance to and exit from the market, possible economic crises or customer loses are accepted as indicators for the need of organizations to management fashions.

Management fashions are handled in different types, also in terms of characteristic properties. These are; diffusion of management fashions, internal and external conditions triggering management fashions, and lifecycle. The first two are applicable to this research. Diffusion is the adoption of a management fashion by other organizations as a tool to increase their performances. Internal and external conditions triggering management fashions are normative believes that are kept for effectiveness and improvement to organizational productivity and eventually performance. Life cycle of management fashions on the other hand consist of four phases, which are intervention to process, acceptance, disenchantment in which general negativities are identified by drawing a scientific framework for the technique emerged, and finally decline phase in which the new management application becomes impossible to use (Carson *et al*., 2000).

Management fashion theory has been criticized because of not paying attention to effects of contextually and interpretation, approaching knowledge in a similar way with commercial products, not correctly defining the roles of people in management fashion market, and many other similar aspects. For example, it is claimed that management fashions are weak in the skill of self-criticism, present an effort of forming a certain terminology or jargon rather than knowledge, experience difficulties in developing a common understanding about the techniques, and holds uncertainties and paradoxes in a way other disciplines will not tolerate (Dedeoğlu, 2008; Tutar, 2009).

However, the acceptance and application processes of management fashions by organizations has attracted attention of many researchers, and these new techniques in management thought have been analyzed from very different perspectives (Bloom & Reenen, 2010; Daniel et al., 2012; Van Rossem & Van Veen, 2011). It is believed that these new techniques have importance for increasing productivity, enabling customer satisfaction and maintaining the competition power (Mol & Birkinshaw, 2009). Because of this reason, it is argued that organizations accept new management approaches in order to gain high competition power, handle pressures coming from cognitive, normative and social effects, take risks, differentiate and innovate, and deal with elements like downsizing and renovation (Gibson & Tesone, 2001).

Balanced scorecard has diffused over the last three decades (Geuser, Mooraj & Oyon, 2009), but little attention is given to the relationship between its diffusion and performance. The management fashion theorist point out that the flexible nature of the balanced scorecard could be the reason behind its widespread diffusion. This fashion and fad could be responsible for its widespread diffusion but not necessarily impact on organizational performance. This research sought to illuminate the relationship between management fashion rationale for balanced scorecard adoption and organizational performance of State Corporations in Kenya.

2.2 Empirical Literature Review

Fashionable management concepts grow speedily and gain large shares in the public management discourse. Although such ideas enjoy a rapid and dramatic rise in popularity, they are seen as fleeting and temporary phenomena. The fashion perspective is particularly well suited for explaining the infectiousness of the balanced scorecard and the ways in which organizations are exposed to the balanced scorecard idea. The interpretive flexibility of the balanced scorecard may explain its widespread diffusion and fashion potential, as balanced scorecard is perceived as potentially useful and appealing to a wide range of actors in different contexts. The concept can be interpreted and customized in different ways on both the supply side and the demand side (Braam, 2012).

According to Madsen and Slåtten (2014) a constellation of actors called the fashion setting community such consultants, gurus, and business media are responsible for the launching and popularizing fashions as supply-side actors disseminating and promoting new ideas via a number of different diffusion channels, such as conferences/seminars, business media, educational programs, and the internet. In carrying out such dissemination activities, supply-side actors perform institutional work which over time may institutionalize fashionable concepts and ideas, making them a more permanent part of practice, and less likely to go out of fashion.

The demand side of management fashion consists of organizations and managers. It is argued that managers may adopt new concepts and ideas not only as a response to real performance-related problems, but also as a result of social and institutional pressures. For example, organizations and managers may become exposed to ideas via management fashion-setters and decide to adopt fashionable ideas to keep up with the fad. Fashions are not interpreted and applied uniformly, but have interpretive space leading to varying application and use among different groups of adopters and communities (Madsen & Slåtten, 2014).

Management fashions are criticized because they don't pay attention to conceptuality and interpretation, and approach knowledge in a similar way with commercial products. They also do not correctly define roles of people in management fashion market (Jung & Kieser, 2012). In balanced scorecard study in Sweden, Ax and Bjornenak (2005) pointed out the important role played by fashion-setters such as consultants and conference organizers in the early phase of balanced scorecard diffusion in Sweden. This could make such organizations adopt balanced scorecard not because of the economic benefits associated with it but because of pressure from fashion setters and in turn affecting performance.

3.0 RESEARCH METHODOLOGY

The research design employed in this study was explanatory cross -sectional survey research design. The population of the study was the 32 State Corporations that have implemented the balanced scorecard. A sample size of 96 top and senior middle level managers comprising of Managing Directors, Human Resource Directors, Finance Directors, Operations Directors, or their equivalent designations in senior management were surveyed using semi-structured questionnaires. A sample size of three persons per organization was used in order to avoid single respondent bias. The research adopted a quantitative approach as this was found by the researcher to be the most appropriate for this study. The Cronbach's alpha values obtained in the pilot study and the wide literature used in this area supported this approach. Data was analysed using Statistical Packages for Social Sciences (SPSS) Version 22 software. Hypothesis was tested using Analysis of Variance (ANOVA) F-test.

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4.0 RESULTS

4.1 General Information

Table 1 provides the results on the response rate and the demographic information.

Table 1: General Information

Response rate	**Frequency**	**Percent**
Returned	92	96
Unreturned/Rejected	4	4
Total	**96**	**100**
Gender	**Frequency**	**Percent**
Male	48	52
Female	44	48
Total	**92**	**100**
Number of Employees	**Frequency**	**Percent**
More than 100	80	87
50-100 employees	12	13
Total	**92**	**100**
Job position	**Frequency**	**Percent**
Top management	61	67
Middle management	31	33
Total	**92**	**100**
Level of Education	**Frequency**	**Percent**
Postgraduate	13	14
Masters	42	46
Bachelor’s	32	35
Diploma	5	5
Total	**92**	**100**

Out of the 96 administered questionnaires, 92 fully completed questionnaires were returned. This represented a response rate of 96%. On gender, majority of the respondents (52%) who were managers in their companies were male. Female represented 48% of the respondents. Majority of the respondents who were 87% indicated that their organization has more than 100 employees while 13% indicated that their organization has 50-100 employees. Further, most of the respondents who were 67% held top management positions in their respective organizations. Those in senior middle management were represented by 33%. Finally o education, most of the respondents (46%) had attained a master’s degree, 35% had bachelor’s degree, 14% had postgraduate degree and 5% had diploma as the highest education they had attained.

4.2 Descriptive Analysis

The descriptive analysis results are as depicted in Table 2.

Table 2: Descriptive Analysis Results

Statements	Strongly Disagree	Disagree	Neutral	Agree	Strongly agree	Mean	SD
Our organization adopted balanced scorecard because of influence of management experts/consultants	9.80%	14.10%	0.00%	50.00%	26.10%	3.68	1.28
Our organization adopted balanced scorecard because influence from our top management	10.10%	3.40%	4.50%	66.30%	15.70%	3.74	1.09
Our organization adopted balanced scorecard in response to performance related problem experienced	6.50%	6.50%	9.80%	45.70%	31.50%	3.89	1.12
Our organization adopted balanced scorecard because it is appealing in the market	9.80%	19.60%	2.20%	48.90%	19.60%	3.49	1.30
We adopted BSC because of the rhetoric's used to market its usefulness	13.00%	29.30%	1.10%	31.50%	25.00%	3.26	1.44

The results as indicated in Table 2 show that majority of the respondents 76.1% agreed that agreed to the Statement that their organization adopted balanced scorecard because of influence of management experts/consultants, confirming Madsen and Slåtten ,(2015) the assertion that a constellation of actors called the fashion setting community such consultants, gurus, and business media are responsible for the launching and popularizing fashions as supply-side actors disseminating and promoting new ideas via a number of different diffusion channels, such as conferences/seminars, business media, educational programs, and the internet.

The results also further showed that majority of the respondents who were 82% agreed that their organization adopted balanced scorecard because of influence from top management, confirming that organizations and managers may become exposed to ideas via management fashion-setters and decide to adopt fashionable ideas to keep up with the fad (Madsen and Slåtten, 2015). Additionally, the results showed that majority of the respondents 87.2% agreed that their organization adopted balanced scorecard in response to performance related problem experienced, confirming Mol & Birkinshaw, (2009 assertion that these new techniques have importance for increasing productivity, enabling customer satisfaction and maintaining the competition power

Further, the results indicated that majority of the respondents 68.5% agreed that their organization adopted balanced scorecard because it is appealing in the market, other results indicated that majority of the respondents 56.5% because of the rhetoric's used to market its usefulness confirming Leiringer and Cardellino, (2008) assertion that organizations adopt innovations for impression management

The Table 2 further shows that low standard deviation and means was scored on all the factors and this indicates a low variation. This means that the questions were well answered and answers given were accurate and reliable. The study hence deduced that balanced scorecard is adopted because of influence of management experts/consultants, influence from our top management, response to performance related problem experienced, it is appealing in the market, rhetoric's used to market its usefulness.

4.3 Correlation Analysis

Table 3: Correlation analysis Results

		Organizational Performance
Management Fashion rationale	Pearson Correlation	0.613**
	Sig. (2-tailed)	<0.001

The results revealed that there is a positive and significant relationship between management fashion rationale and organizational performance (γ = 0.613, $p < 0.05$). This is in line with Abrahamson, (1996) model that management fashions are used as a kind of managerial intervention, in order to be more innovative, functional, effective and efficient, and to increase organizational performance.

4.4 Inferential Statistics

Table 4 presents the model fitness for management fashion rationale of BSC adoption.

Table 4: Model Fitness for Management Fashion Rationale

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.528a	0.279	0.236	0.79036

The results in Table 4 revealed that management fashion rationale is satisfactory in explaining organizational performance which is supported by a coefficient of determination which is known as R square of 27.9%. This means that management fashion rationale explain 27.9% of the variations in the dependent variable which is organizational performance. Analysis of variance was also conducted on management fashion rationale. The results are presented in Table 5.

Table 5: ANOVA Analysis on Management Fashion rationale

	Sum of Squares	df	Mean Square	F	Sig.
Regression	20.069	5	4.014	6.425	0.000
Residual	51.848	83	0.625		
Total	71.917	88			

The results on analysis of variance of management fashion rationale show that the overall model was statistically significant. Further, the results imply that the independent variable management fashion rationale of balanced scorecard adoption is a good predictor of organizational performance. This was supported by an F statistic of 6.425 and the reported p value (0.000) which was less than the conventional probability of 0.05 significance level. Further, regressions of coefficients results for management fashion rationale are presented in Table 6.

Table 6: Regression of Coefficients Results for Management Fashion Rationale

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2.286	0.457		5.001	0.000
Our organization adopted balanced scorecard because of influence of management experts/consultants	0.030	0.075	0.042	0.396	0.693
Our organization adopted balanced scorecard because influence from our top management	-0.200	0.095	-0.242	-2.107	0.038
Our organization adopted balanced scorecard in response to performance related problem experienced	0.395	0.077	0.494	5.147	0.000
Our organization adopted balanced scorecard because it is appealing in the market	0.087	0.092	0.125	0.953	0.343
We adopted BSC because of the rhetoric's used to market its usefulness	0.050	0.085	0.079	0.586	0.560

Regression of coefficients results in Table 6 showed that management experts influence on the adoption of balanced scorecard and organizational performance had a positive and insignificant relationship (r=0.03, p=0.693). The results also revealed that top management influence on adoption of balanced scorecard and organizational performance had a negative and significant relationship (r=-0.2 p=0.038). The results also indicated that level of appeal of balanced scorecard in market and organizational performance have a positive and insignificant relationship (r=0.087, p=0.343). The results further revealed that rhetoric's used to market balanced scorecard usefulness had a positive and insignificant relationship with organizational performance (r=0.05, p=0.56) This confirms that management fashions are weak in the skill of self-criticism; present an effort of forming a certain terminology rather than knowledge, experience difficulties in developing a common understanding about the techniques, and holds uncertainties and paradoxes in a way other disciplines will not tolerate (Dedeoğlu, 2008, Tutar, 2009).

The results further revealed that performance related problems influence on balanced scorecard adoption and organizational performance had a positive and significant relationship (r=395, p=0.000). Abrahamson, (1996) assertion that management fashions are used as a kind of managerial intervention, in order to be more innovative, functional, effective and efficient, and to increase organizational performance. Table 7 presents the results for overall effect of management fashion rationale of balanced scorecard adoption and organizational performance.

Table 7: Optimal Model for Management Fashion Rationale

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.752	0.265		6.609	0.000
Management Fashion Rationale	0.534	0.073	0.613	7.365	**0.000**

The results in Table 7 revealed that there was a positive and significant relationship between management fashion rationale for balanced scorecard adoption and organizational performance ($r=0.534$, $p<0.001$). This was supported by a calculated t-statistic of 7.365 which is larger than the critical t-statistic of 1.96 (Kothari, 2011). This is in line with Ax and Bjornenak (2005) who pointed out the important role played by fashion-setters such as consultants and conference organizers in the early phase of balanced scorecard diffusion in organizations. This could make such organizations adopt balanced scorecard not because of the economic benefits associated with it but because of pressure from fashion setters and in turn affecting organizational performance.

The model for management fashion rationale is

$Y=1.752+0.534X_3$ where

Y= Organizational Performance

X_3= Management Fashion Rationale

5.0 CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusions

It was concluded that management fashion rationale and organizational performance had a positive and significant relationship. Some organizations adopt balanced scorecard because of influence from top management and also in response to performance related problem experienced. This is because balanced scorecard as a measurement tool assists the top management to give unbiased view of the firm through the use financial and non-financial measures.

5.2 Recommendations

Based on the study findings, it is recommended that organizations should not adopt balanced scorecard model from a fad and fashion perspective. They should adopt the balanced scorecard with a long-term benefit of it in their mindset.

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