

Exploring the Balanced Scorecard as an Innovation for Performance Optimization in Moroccan Family Businesses

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Abstract: The characteristics that motivate the family firm, characterized by its highly specialized management, to embrace and implement the Balanced Scorecard are the subject of our study. Consequently, we conduct an inductive longitudinal case study inside a craft firm that has identified a potential risk of activity deceleration over the course of two years. The findings demonstrate the significant impact that a manager's substantial degree of managerial innovation adoption has. Additionally, it is essential to consider the components of training and consultant engagement. The mobilization of external and internal intermediates enabled inventive expression in the configuration and use of the tool thus selected, which is a prerequisite for the legitimization of the instrument via the dedication of the various players (family and workers).

Keywords: family business, managerial innovation, balanced scorecard, performance management

1. Introduction

Although there has been prior research on the adoption of the Balanced Scorecard (BSC) in the literature (Modell, 2012), the appropriation of the BSC for family SMEs is an untapped area of study (Rocher, 2008). Primarily, the distinction of the latter is predicated on the family's impact on strategy (Barrédy & Batac 2013). According to Hirigoyen (2009), the distinctive characteristic of a family firm is its unique combination of a commercial enterprise and a familial unit. Each of the two worlds has unique requirements, objectives, lifestyles, and beliefs. Although several studies have reached the conclusion that family firms outperform non-family businesses (Hirigoyen, 2009), substantial disparities exist in the approach to performance management between group subsidiaries and family small and medium-sized enterprises (SMEs) (Germain, 2006). The latter group often use financial and accounting software that lacks the necessary capabilities for interactive performance management. Pech-Varguez et al. (2010) provide evidence in the context of family SMEs that to enhance the coherence of a management team via the use of management tools, a minimum level of cohesiveness must exist within the team.

Additionally, leadership characterized by a significant level of cosmopolitanism influences organizations' decisions about the adoption of innovation (Wiersma, 2009). Hence, it is justifiable to scrutinize the mechanisms that motivate the family enterprise, under its leadership, to embrace and adapt the BSC.

The novelty of this study is in its examination of the adoption and appropriation processes within the framework of a family company undergoing a transformation. Our empirical research is based upon a longitudinal case study that was conducted inside a craft firm for a duration of two years. In pursuit of this objective, we emulated the progression of this organization by placing emphasis on the integration of managerial tools, so instigating a substantial restructuring of the ranks.

The present article is organized into three distinct sections. The theoretical foundation of this study will be established in the first section via an examination of the phase of BSC appropriation, followed by a discussion of the BSC as a management invention and a steering tool. The case to be examined and the research methods will be described in the second section of the article. In the third section, the findings derived from the interviews and field observations will be expounded upon and evaluated.

2. Literature review

2.1. A managerial innovation and performance management tool

Rogers' (1962) theory of innovation dissemination has functioned as the foundation and fulcrum for an extensive corpus of scholarly inquiry that seeks to comprehend the factors influencing innovation acceptance. Van de Ven (1986) posits that innovation might manifest in managerial or technical forms, including Information and Communication Technologies, novel goods, and services (in terms of procedures or new organizational forms). With the advent of these management advances, performance has come to be seen as a fundamental component in their definition (Le Roy et al. 2013). Indeed, according to Mol and Birkinshaw (2009), the pursuit of performance serves as a driving force behind the implementation of novel management approaches. Similarly, Damanpour and Aravind (2012) establish a clear correlation between managerial innovation and performance. Mol and Birkinshaw (2006) emphasize the critical importance of management innovation on the grounds that it is, in many respects, the missing element in the innovation jigsaw.

Numerous models of performance management have been created since the early 1990s (Lynch & Cross, 1991; Atkinson et al., 1997). In contrast to these models, the BSC is a performance management tool that is gaining traction among organizations and has been extensively examined in scientific and professional literature (Errami & Guehair, 2014). It serves as a practical management instrument, as defined by Hatchuel and Weil (1992). In fact, some writers see the management tool as a philosophical tenet of management, hence endorsing certain work behaviors associated with its use.

The BSC, according to Errami (2013), is a tool intended to facilitate the integration of everyday life and strategy, to model the connections between organizational objectives and resources, and to direct the conduct and behaviors of actors. It is a rhetorical device that simultaneously corresponds to a scheme that inspires actors' creative commitment, a technique of command and creativity, an instrument of questioning and mediation, and a motivating ritual, according to Busco and Quattrone (2015).

The selection of the BSC as the subject of the research as a management innovation is therefore quite intriguing. Scholarly investigations of the tool's conceptual development (Lawrie & Cobbold, 2004; Kaplan, 2009; Naro & Travaillé, 2010) as well as its diverse applications (Errami & Guehair, 2014) demonstrate its progressively significant contribution to mechanisms for risk management and reduction. In fact, the modeling of organizational performance is implied by its primary contributions (the multidimensionality of performance measurement and the causal linkages between its indicators and axes).

Since its origin, the academic literature delineates three distinct developmental phases of the BSC idea (Lawrie & Cobbold, 2004; Chenhal, 2003; Bryan & Murphy, 2007).

During its initial phase, BSC was characterized by Kaplan and Norton (1992) as a straightforward methodology for enhancing performance evaluation along four primary axes: finance, customers, internal processes, learning, and growth. It entailed the active participation of various stakeholders, including shareholders, employees, and employees, in the oversight of the organization's operations (Lawrie & Cobbold, 2004). Therefore, the BSC furnishes managers with comprehensive and pertinent data about the current and forthcoming operational performance of the organization (Bryan & Murphy, 2007). Primarily, this first iteration of BSC was used in practice as a management control instrument (Frigo, 2000). This use as an independent instrument is now undergoing development and comprises most implementations in the domain (Lawrie & Cobbold, 2004; Braam, 2012).

Kaplan and Norton (1993) established the notion of "strategic goals" during the second phase. This offers direct linkages between strategic goals, the four viewpoints, and performance indicators; it was derived from a strategic plan. In a similar fashion, causal relationships were established between the various axes and indicators. Thus, the BSC serves

as a mechanism to ensure that the company's activities are consistent with its overarching goal (Kaplan & Norton, 1996).

The design of the strategy map idea occurred during the third stage, motivated by the desire to enhance the utility and strategic relevance of the BSC while also refining the causal relationships between goals and indicators (Kaplan & Norton, 2001, 2004). By displaying directly, the cause-and-effect links that are intrinsic to the tool, the latter serves to unite management and strategic functions. Involving the different management of the organization's units, it facilitates the identification of strategic goals and metrics for each objective. The BSC animates the whole organization as a collaborative effort. This design is suitable for intricate organizations (Lawrie & Cobbold, 2004). The use of BSC as a strategic management system is not prevalent in practice (Braam, 2012).

The management invention known as BSC has had a conceptual development that suggests it is open to several interpretations and applications (Braam & Nijssen, 2004). This generates numerous inquiries about the ownership of the organization by its leader, family members, and workers.

2.2. The appropriation of the BSC

Recently, the scholarly literature has focused on the application of management technologies inside businesses (Grimand, 2006). Concerning the appropriation of these instruments, although the body of research on the subject is growing (De Vaujany, 2005; De Vaujany & Grimand, 2005), it does not seem to address the BSC currently. On the contrary, scholarly attention has been directed on the methods and rationales behind the acceptance of BSC (Modell, 2012), as opposed to its appropriation, routine use, and everyday application. A substantial body of research, according to Aggeri and Labatut (2010), is preoccupied with the adoption of management tools rather than their actual usage or the dynamics of their appropriation. Consequently, research has yet to be conducted on the way the management tool is customized by the person, the actor, or the group (De Vaujany, 2006).

Grimand (2006) posits that appropriation is a process of negotiation and meaning creation that involves actors interrogating, expanding, and reinvention of collective action models as part of an interpretive process. The way humans adopt management techniques, implement them in their everyday lives, and adapt them to their intended objectives therefore comprises a substantial area of scholarly inquiry. Appropriation is defined by Martineau (2009) as the user's rejection, modification, or approval of the intended use; the author also examines the use, habits, and everyday lives of users. Millerand (2003) argues that appropriation should be seen as a reciprocal relationship between the users and the method, including the users' acceptance and commitment to it (by the implementation of socialization processes, conscious or unconscious learning, and so on) (through adaptations, detour of use or reinventions of the device by the users).

However, it is critical to acknowledge the remarkable variety that exists in practice regarding these management tools: reference systems, dashboards, accounting management tools, management software packages, and even the implementation of quality processes can all be integrated (Grimand, 2012; Bédé et al., 2012). Despite their considerable diversity, these management tools have the potential to act as a catalyst for change (Bessire et al., 2012), causing a reconfiguration of the organization and facilitating the convergence of potentially conflicting logics.

Certain scholarly investigations have highlighted the significance of human variables in the process of adopting and appropriating managerial innovation. For instance, one such investigation questioned the validity of the management tool in issue (Buisson, 2006). This is a significant concern, according to Bédé et al. (2012): the tool cannot be introduced and used successfully in an organization over the long term without legitimacy, and it will not be utilized every day without a legitimization process lead by a team or an individual.

Additionally, the authors stress the significance of hierarchical links in the tool's creation. In addition to highlighting the significance of hierarchical relationships in legitimacy formation, the writers consider the standing of the players affected by the tool's application. Buisson (2006) refers to an "institutional entrepreneur" or "legitimater" who is responsible for advocating for the tool and educating organization members and prospective users about its benefits. According to Wiersma (2009), the degree of cosmopolitanism shown by a leader (as measured by age, education, and experience) is a crucial factor that influences both the adoption and appropriation of management innovations. Furthermore, the organization's symbols, ceremonies, beliefs, and myths (Pettigrew, 1979) may be used to further its legitimization.

Errami and Guehair (2014) have used a quantitative approach to investigate this domain. Conversely, we maintain the viewpoint that using a qualitative research technique is crucial to discern the dynamics that underlie the interactions among players involved in the appropriation process.

3. Methodology

Based on a case study of a family company whose primary activity is baking, the research technique was developed. The firm is now under the management of the founder's son. His sister is an additional employee and stakeholder of the organization. His spouse and their mother. With the family members present, there are a total of 22 workers. A number of apprentices and sales associates, bakers, and pastry chefs comprise the crew. There were other factors that influenced our selection of this example for our investigation. To begin, this organization has achieved a high degree of environmental integration and a stellar reputation in the area. With a revenue above four million MAD, it is positioned as a frontrunner in the regional market. Secondly, the examined firm is undergoing a period of reorganization and is integrating a BSC-style management tool gradually. Since the commencement of a two-year-long period of organizational reform, the first positive outcomes of this reorganization are starting to manifest.

Through a contextualized phenomenon analysis (Hlady Rispal, 2002), this study seeks to get a comprehensive understanding of the change process that was executed inside the examined organization. The strategy used here is inductive in nature. By observing the many phases of balanced scorecard building and addressing all inquiries pertaining to the company's restructuring phase, our objective was to get insight into the innovation process as the manager and his team implemented and assimilated a management tool. It was immediately apparent that the management saw a potential hindrance to the company's expansion and that the adoption of these technologies seemed to be the only chosen course of action. We opted to conduct a longitudinal case study to get a more comprehensive understanding of the many phases that the organization faced throughout the adoption and appropriation of the BSC.

An interview guide was used as a framework for the interviews (Jolibert & Jourdan, 2006). As the sessions progressed, the interview guide was expanded, facilitating the emergence of fresh inquiries. Thiétart et al. (2003) propose that the primary inquiries of the interview guide may be adjusted if the respondent directly addresses the intended topics or if the interview dynamics indicate that such a modification is warranted. As a result, the respondents' language in our transcripts is imperfectly ordered and arranged, and at times inconsistent (Bardin, 2001). The researchers coded the interviews and then used triangulation to compare the interpretations, so enhancing the comprehension and analysis of the case. The topic analysis facilitated the development of an analysis grid, which was used to synthetically interpret the speech of the respondents (Jolibert & Jourdan, 2006). This approach to content analysis is distinct from others in that "the researcher predetermines the categories or classes used for coding" (Jolibert & Jourdan, 2006, p. 59). By preserving the richness of the discourses, thematic analysis enabled the investigation of the elements influencing the BSC's acceptance and appropriation.

4. Empirical results analysis and discussions

The first phase, which involves the acceptance of the management tool (BSC in this example), should be separated from the second, which involves its appropriation. The manager made the decision to adopt the BSC and made a substantial contribution to its execution throughout the organization. Regarding BSC appropriation, it must be evaluated on several levels: not only by the business manager, but also by family members and workers, given that this management tool is used with differing degrees of comfort and interest on a regular basis inside the organization. Following an examination of the dynamics of BSC appropriation and a discussion of the elements influencing BSC adoption, we will assess the organization's organizational change implementation.

4.1. Factors in the adoption of the BSC

In the situation under investigation, the adoption of the BSC was influenced by a variety of elements, including a background of sensitive transmission and a deceleration of the activity, a consultation with a consultant, and the managerial personality.

4.1.1. A context of delicate transmission and a slowdown of the activity

Following decades of operating several enterprises, the parents made the strategic decision to acquire this bakery in 2005. The company had substantial expansion within its first two years. Son joined the bakery in 2006, after completing his bailiff training and operating a legal office for a period of seven years. Following an initial phase of exploration encompassing the organization, its methodology, personnel, and clientele, the progeny's offspring labored for a few years in the organization devoid of any obligations. He acknowledges, "Our father was the preeminent authority who dictated all matters that were to be executed or abstained from." The circumstances dictate that the owner-manager assumes the dual role of corporate leader and family patriarch (Caby & Hirigoyen, 2002).

The family had not expected the transfer of the family firm in the least, since the director/father had no intention of doing so: "My father had not inherently considered the possibility of transferring anything." Furthermore, he operated on the illogical principle of seeking absolute authority, without necessarily possessing a strategic framework for the organization. Desperate to find his position, the son made the decision to depart from the family company at the conclusion of 2008. The following year, after several familial disputes, the father consented to the notion of transferring the business to his son. Sadly, dad passed away unexpectedly a few days after making this choice, and nothing was prepared if the son indeed found himself at the helm of the firm: "It was very complicated, since I was, in fact, the CEO of a company at the time, and we must have been approximately 2.3 years old at the time. "Legacy is a crucial resource for enduring power," the son said, referring to his ability to react to the urgent requirements of the firm while being legitimate in the face of opposition from his family and team (Caby & Hirigoyen, 2002).

When this occurs, the implementation of organizational change becomes a recurring concern for the new leader. When he attempted to adopt management techniques to better govern his team and lessen the perceived danger of growth deceleration, the concept originated. This endeavor was fruitless and concluded within a span of less than one week, much to the contentment of his team members, who saw this novel organization as a transient trend or even a caprice of their boss. Indeed, the very decent results of his bakery, which he contrasts with those of other businesses in the industry, continue to console him; everything seems to be operating as intended. However, he maintains a profound interest in the outcomes, while acknowledging that he was not entirely aware of the potential for complications. Furthermore, in retrospect, he acknowledges that he and his team were not cognizant of the availability of performance management tools: "We may not have had the

necessary culture, expertise, or understanding that we would need to introduce something new to the organization."

4.1.2. The triggering factor: the meeting with the consultant

Within this framework, he encountered a former chartered accountant who "instigated in me the sense that I had not achieved the desired results, that my profits were insufficient, and I began to inquire into my own practices." Considering the potential deceleration in operations, the firm manager understood that a more effective organizational structure may enhance both the efficiency of his workforce and the financial viability of the bakery. The manager was very inquisitive because of this encounter.

Subsequently, he resolved to include management techniques and garnered the endorsement of his family members; yet he acknowledged that this reorganization did not resonate with all individuals. Sincere opposition is felt by the manager towards his family and team when he makes the decision to implement this organizational change: "It was not simple. Difficult as it was, there were occasions when we were required to face our habits, abandon them, and alter them. Recognizing this initial impediment, he made the decision to enlist the assistance of a consultant renowned for his expertise, but primarily from outside the organization and the family unit: "I realized I was incapable of doing it on my own; it was impossible, not only because I was not in a position to do it, but also because I lacked the time and an in-house accountant."

4.1.3. The curiosity of the manager

Additionally, the son's disposition, inquisitiveness, and aspiration to explore novel methodologies and instruments for company advancement all contribute to the rationale for the use of the BSC. Upon that realization, the manager came to the understanding that while financial indicators were crucial to incorporate into his company's management, they were not adequate for a balanced course of action toward sustainable performance: "It was enlightening to see that while we are trained to analyze financials, the accountant only discusses results; thus, we are already discussing the past." His youthful age, entrepreneurial drive, legal education, and proficiency in using intricate problem-solving methodologies are all advantageous qualities that enable him to embrace management methods that were before unfamiliar to him. Therefore, along with the conclusions drawn by Wiersma (2009) and Modell (2012), the implementation of the management tool may be attributed to the son's inventive disposition.

The findings are consistent with those of Malmi (2001) about the factors that influenced this family SME's decision to adopt the BSC. The latter observes the proliferation of the BSC in both big and small organizations as a tool for objective-driven management and communication (BSC of the second evolutionary stage, Kaplan & Norton, 1993). The desire of managers to implement strategy into practice, the implementation of quality or certification procedures, the introduction of new management systems (process management for production companies or the new value chain concept for service companies), the significant role of consultants and public seminars on the dissemination and adoption of the BSC, and the abandonment of traditional budgetary forecasts are the five reasons cited by the author for the adoption of the BSC.

4.2. The factors of appropriation of the BSC within the family business seem to be varied

The appropriation of the BSC within the organization appears to be influenced by a variety of factors: the manager and family members' legitimization of the tool is crucial, and the commitment of the various actors (including the employees and family) is vital during this critical period in the company's existence. It seems essential to assemble individuals inside the business that possess a degree of ingenuity and can function as relays to effectively appropriate the BSC.

4.2.1. Explaining to employees how the company's value is created

Communicating to staff members the way the organization generates value via its offerings of goods and services is a critical component in guaranteeing their complete comprehension of the significance of incorporating the BSC. Using charismatic leadership, the manager aims to energize and reassure his team, beginning with the other members of the organization's family (Macintosh, 1994). His objective is to transition his company to a results-oriented management approach (Ouchi, 1979, Macintosh, 1994). During a period of transition characterized by uncertainty, the charismatic qualities of the manager, who serves as the organization's head, are critical for effecting change.

Therefore, the BSC's legitimization is undoubtedly the outcome of efforts undertaken not only by the son, who delivers a presentation elucidating the organization's strategy, value generation, location, and the motivations that drive individuals to strive, but also by another member of the family, for whom "communication" is the operative term. Talk ceaselessly. Therefore, meetings and separating individuals. She readily communicates to colleagues the advantages of adopting the BSC: "Everything will become much easier, resulting in less stress and worry." However, one must sometimes alter behaviors that are twenty years old.

The mother, on the other hand, suggests that this legitimization was essentially imposed on the staff: "We didn't give them much of a choice either; we informed them that, well, we discussed it, and they did as well; we told them that it was for the benefit of the company or even our daily work to constantly calculate, to do, to follow up on everything with the intention of optimizing things." This search for legitimacy of the tool by the manager, who is the true driving force behind its appropriation according to the definition of manager by Bédé et al. (2012), should be highlighted here, particularly when the founder's son describes how the BSC will be regarded as a tool for implementing the company's strategy. The position of the company's leader, as defined by Buisson, is that of an "institutional entrepreneur" or "legitimater" (2006).

4.2.2. The management and the consultant approach the BSC with an attitude of constant improvement

The manager and the consultant operate within the company's employees' close collaboration, striving for ongoing enhancements to the BSC: "We established tools for continuous improvement in which they (the employees) provided feedback on product development and we validated processes; this fostered trust among the team members as they were aware of each other's methodologies."

Additional corporate personnel were also engaged in the creation of the dashboards; their participation is critical to the building and enhancement of the tools. Millerand (2003) argues that in this instance, commitment is a significant component in elucidating the appropriation of a management tool; this is accomplished by integrating the users in its design and suggesting that they modify, enhance, or even reinvent it. Conversely, the pastry chefs were unable to exhibit their active participation in the execution of the procedures, in contrast to the bakers. The sister observes, "Although it was rather difficult in the bakery, we managed." The process will be more intricate when used to pastry. However, due to the fact that it is the..., I believe it to be an issue of individuals." The sister also laments that the management team did not exercise more directiveness towards the pastry cooks: "In retrospect, they had to force themselves directly on an excessive number of meetings." Such is it! We intended to be courteous and try to provide the information. Such is the situation; you are obligated to carry it out [...], such is the nature of the situation. We would have saved more time. Her challenges with the bakers are acknowledged by the founder's son: "I am uncertain of how to engage them in the problem-solving process."

5. Conclusion

Examining the adoption and appropriation of the BSC within the context of a family company undergoing transition was the topic of our research. Family companies are unique in that they operate as both enterprises and families, which are two distinct realms with their own functioning dynamics (Hirigoyen, 2009; Germain, 2006; Barrédy & Batac, 2013). This dual nature influences the managerial logics that govern family firms. The results of our inductive longitudinal qualitative research demonstrate that the leader of this family-owned SME is primarily responsible for the implementation of management innovation; hence, he is designated as an institutional entrepreneur (Buisson, 2006).

Undoubtedly, his curiosity, stimulated by the observed fluctuations in the organization's operations, and his personality, which has been shaped by his education and prior experiences, have combined to inspire his aspiration for the exploration of novel multidimensional management tools that integrate a focus on establishing clear objectives with the improvement of internal communication. This conclusion is consistent with Wiersma's (2009) hypothesis that the degree of cosmopolitanism shown by a manager significantly influences the adoption of innovation inside an organization.

Additionally, we emphasize the critical significance of the consultant's function and training in the implementation of management innovation. In conjunction with the preceding findings, these two components align with the five justifications proposed by Malmi (2001) for the implementation of BSC in organizations: to operationalize strategy, to implement quality methodologies, to establish a novel production process management system, to recognize the significance of consultants and public seminars, and to relinquish budgetary forecasts as the primary tool for performance guidance. Therefore, it is evident that the accepted BSC represents the second iteration of the tool (Kaplan & Norton, 1993), which aims to serve as a mechanism for ensuring that the organization's activities are in line with its worldwide strategy (Kaplan and Norton, 1996).

Furthermore, regardless of whether the managerial innovation is adopted or appropriated, the legitimacy of the management tool continues to be a pivotal concern (Buisson, 2006; Bédé et al., 2012). The legitimacy that the company's founder's son obtained inside the family and the organization when he assumed control of the business after his father passed away was essential but not enough. Undoubtedly, this legitimacy enabled him to assume the position of a "legitimater" for the benefits of using the technology via the promotion of its contributions and anticipated outcomes.

The dynamics of legitimizing the BSC were established through the interactions among these actors and the other family members and the organization. This was accomplished by involving all the actors in the process or aiming to do so, and by allowing the users' creativity to imbue the initial tool with meaning (Alter, 2003). This stage was characterized by the leader exercising control via charisma (as defined by Macintosh, 1994). This corresponds to a mode of control that is suitable for transitional periods, where the leader possesses an unobstructed vision of the desired outcomes but is obliged to delegate the determination of the necessary courses of action to his or her teams to actualize those goals. This facilitated the preservation of familial unity, which was crucial throughout the phase of implementing and assimilating management techniques, to provide more precise alignment between strategic planning and implementation (Pech-Varguez et al., 2010).

It is worth noting, nonetheless, that the observation period was primarily dedicated to examining the adoption and appropriation of managerial innovation within this family business. As a result, it was not possible to assess the actual impact of the BSC that was thus appropriated on organizational performance. Non-directive interviews with the management have been conducted since 2015 with the intention of expanding our research after the installation of these technologies. In the same way, the resistance shown by the pastry crew merits investigation in a subsequent stage of this study. This opposition calls into doubt the

authenticity of a corporate culture that is unique to these craftspeople, so putting the manager's and those in authority's justification for the tool into perspective.

The qualitative technique used in this study precludes any claim of generalizability about the acquired findings. We observe, nonetheless, that "specific details generate generalizations, not the reverse" (Miles & Huberman, 1994). Understanding the complicated phenomena of effective introduction and adoption of management innovations in family SMEs is therefore enhanced by our study.

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