

Management Innovation: Case Study of Balanced Scorecard Implementation in Vietnam

A DISSERTATION SUBMITTED TO THE DOCTORAL COMMITTEE

BY

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Abstract

The study answers the question, “How is a management innovation implemented in a company in Vietnam?” from the perspectives of its participants. Through the case study of the implementation of balanced scorecard in an organization in Vietnam, this study explores the social constructions of an adoptive management innovation and finds that (1) adoptive management innovation follows a pattern of activities which comprises three phases: initiation, execution, and operation; (2) Three mechanisms of communication, training, and institutionalization help to move the management innovation through these phases; (3) In each phase of the adoptive management innovation, series of challenges are emerged along with some discursive tensions. These challenges and discursive tensions tend to be distinctive for each phase; (4) During the processes of adoptive management innovation, there is limited change in participants’ perception; but the participants’ emotion changes during the processes of adoptive management innovation. This study also provides insights on strategies to implement an adoptive management innovation in the context of Vietnam. The implications for theory development and organizational practices are discussed.

Keywords: Adoptive Management Innovation, Balanced Scorecard, Discursive Tension, Organizational Change, Social Construction, Vietnam.

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Chapter 1 : Introduction

Innovation has long been considered as a way for organizations to create or maintain their competitive advantages (Amit & Schoemaker, 1993; Prahalad & Hamel, 1990). Almost all organizations strive for innovation these days (Bessant & Tidd, 2007). However, it is not uncommon that organizations fail to create or adopt and implement innovations. The failure rate in implementing innovation can be as high as 70% in some industries (Gómez & Carnero, 2011). This study will focus on management innovation which is highly correlated with organizational performance and other types of innovation such as product innovation and process innovation (Damanpour & Aravind, 2012; Hollen, Van Den Bosch, & Volberda, 2013; Walker, Damanpour, & Devece, 2011). Management innovation refers to management practice, process, structure or technique that is new to the state of the art, or to the adopting organization and is intended to further organizational goals (Birkinshaw, Hamel, & Mol, 2008; Vaccaro, Jansen, Van Den Bosch, & Volberda, 2012). In the following pages, I will describe the paradox of management innovation research particularly in the context of Vietnam, a developing and transition economy, then I will formulate research questions and propose an approach to answering the questions.

Problem Statement

In 2013, a leader in Vietnam's high-tech toy industry, RITCO (a hypothetical name), was eager to implement Key Performance Indicators (KPI) using balanced scorecard system in order to improve its management processes. Balanced scorecard (BSC) was proposed by Kaplan and Norton (1992) as a multi-dimensional performance

measurement and management framework aimed at balancing financial and non-financial, short-term and long-term as well as qualitative and quantitative success measures of organizations. The CEO of RITCO hired a veteran Human Resource leader who had rich experiences in implementing BSC in other companies. But after about two years, the project was halted. BSC is an example of many new ideas, new management practices or innovations that organizational leaders in Vietnam would like to adopt into their organizations. Another example is the adoption of total quality management practices such as implementation of International Standardization Organization (ISO) standards in Vietnam. These attempts have also faced great challenges. Most ISO consultants in Vietnam were reported to express concerns for prolonged adoption of ISO in the country despite of relatively small size of the majority of Vietnamese companies. The adoption of ISO 9001 at a foreign company takes roughly five months, while it took more than one year for a Vietnamese company with 30 employees (Ratnasingam & Ioras, 2014).

These two examples are only a few among many management innovations that companies in Vietnam adopted over the years, such as strategic management, strategic human resource management, strategic human resource development, business restructuring, etc. The Vietnamese government also sponsored many projects to reform corporate governance and management of Vietnamese businesses. However, the implementation of these management innovations has encountered mounting barriers (Vietnam Chamber of Commerce and Industry, 2018) and the understanding of management innovation in the context of Vietnam as well as in developing countries is inadequate.

There is not only a limited number of studies on this topic in Vietnam but also in other developing countries. These include a few studies on total quality management and on mechanisms of management innovation in these countries (Guimarães, Odelius, Medeiros, & Vargas Santana, 2011; Lin & Su, 2014; Owusu-Manu, Badu, Holt, & Edwards, 2015; Nguyen & Robinson, 2015; Scarbrough, Robertson, & Swan, 2015). Moreover, the research on management innovation remains under-represented in the vast literature on innovation (Crossan & Apaydin, 2010; Hollen, Van Den Bosch, & Volberda, 2013; Volberda, Van Den Bosch, & Mihalache, 2014). Meanwhile, several studies have pointed out the possible significant effects of national cultures on management innovation (Černe, Jaklič, & Škerlavaj, 2013a; Lin & Su, 2014; Palmer & Dunford, 2002). The implementation of management innovation is argued to be also socially and culturally dependent (McCabe, 2002; Zeng, 2013). There is a need, hence, to further expand our knowledge on management innovation, especially when “over the past 100 years, management innovation, more than any kind of innovation, has allowed companies to cross new performance thresholds” (Hamel, 2006, p. 1).

Purpose of the proposed study

Against the aforementioned background, the purpose of this study is to contribute to our knowledge of management innovation by providing insights into the realities of implementing management innovations in Vietnam. It is hoped that the study will make a contribution to closing the significant gaps in two streams of literature: the literature on management innovation in general, and the literature on management innovation in Vietnam and developing countries. In addition, it strives to provide recommendations for

organizational practitioners in improving their practice of implementing management innovation and change in organizations.

Research Questions

The major research question of this study is: How is management innovation implemented in Vietnam? There are two types of management innovation: generative management innovation and adoptive management innovation. The generative management innovation refers to a practice or a structure which is new to the state of the art without known precedent (Birkinshaw et al., 2008). The adoptive management innovation refers to a management practice, structure or idea that is novel to the firm and is adopted from another context (Vaccaro et al., 2012). Because Vietnamese organizations often try to adopt management innovations from developed countries, this study will focus on adoptive management innovation only.

With the recent resurgence of management innovation research associated with the most influential work of Birkinshaw et al. (2008), previous studies in management innovation mainly focused on understanding why one organization was more likely than another to adopt a management innovation (Volberda, Van Den Bosch, & Heij, 2013). In other words, they mainly focused on the initial stages of the process of management innovation without investigating how it was adopted within an organization. The success of adopting a management innovation into an organization not only depends on many factors pertaining to external and internal organizational environments, but also depends on the suitability of the management innovation to the adopting organization (Lin & Su, 2014). The current literature, though overly focused on technological innovation, might suggest several plausible answers to how adoptive management innovation happens in

organization. The first is based on international business perspective which focuses on management innovation as cross-border transfer and dissemination of management innovation in the context of multinational corporations (Volberda et al., 2013). This perspective, however, is out of the scope of this study which focuses on adoptive management innovation in Vietnamese domestic organizations.

The second plausible answer is based on rational perspectives in which management innovation is driven by rational agents who make decisions based on careful analysis of costs and benefits and the prospects of greater efficiency (Wright, Sturdy, & Wylie, 2012). Many different process models of management innovation have been proposed in these rationalistic studies, but most of them focused on the generative management innovation. Several studies conducted in China proposed different models which do not fall too far from the general process model of management innovation consisting of two processes of adoption decision and implementation (Garud, Tuertscher, & Van de Ven, 2013; Lin & Su, 2014). There are several gaps in the rational process approach which create opportunities for further research. First, the process models of management innovation are most often treated as linear while the implementation process is complex with many processes that may be happening concurrently (Garud et al. 2013). Besides, this approach centers on the assumption of rationality of human behavior (Volberda et al., 2014) and neglects the dynamics of social interactions which often lead to unanticipated consequences (Boudon, 1981; Knights & McCabe, 2002).

The third and less dominant research stream on management innovation which is based on social constructionism perspectives might provide another plausible answer. Several studies explored management innovation as socially constructed change process

which is embedded in the wider context of the organization (Birkinshaw et al., 2008; Knights & McCabe, 2002). These studies showed the impact of culture, power and politics on management innovation and suggested that culture, power relations and politics are, in many cases, hindering the change or innovation process (Dyer & Page, 1988; McCabe, 2002). In other studies, organizational culture, however, is considered as one of the most important factors in promoting innovation including management innovation (Büschgens, Bausch, & Balkin, 2013; Dobni, 2008; Hogan & Coote, 2014; Martin, Lopez, Roscigno, & Hodson, 2013; Naranjo-Valencia, Jiménez-Jiménez, & Sanz-Valle, 2011). These mixed findings suggest the need for further studies of management innovation. In addition, social constructionism scholars have also focused on analyzing the dynamics of discourses on management innovation at inter-organizational level. They have found the influence of discourses on management at grand level on those at local level. The social constructionist studies, nevertheless, focus most often on the inter-organizational level while neglecting the within- organizational level. Prior studies based on social constructionism also tend to give voice to under-represented groups in organizations while devoting less attention to other groups in organizations.

The above-mentioned streams of research did not fully answer the question how management innovation occurs, especially in the context of a developing and transitioned economy similar to Vietnam. The lack of emphasis on social interactions within adoptive management innovation, the inconsistent findings on its relationships with other constructs, as well as the over-emphasis on under-represented groups and on external discourses of management innovation suggest that there is need for more studies which

explore management innovation from within, from the perspective of its participants (Hatch & Cunliffe, 2013; Knights & McCabe, 2002).

To fill the identified gaps, this study will be based on social constructionist approach which views management innovation as socially constructed process being created inter-subjectively among organizational members (Hatch & Cunliffe, 2013). The study will investigate management innovation from its participants' perspectives. Through a case study in an organization which is widely considered as an example of a Vietnamese organization that is successful in realizing management innovation, the study aims to provide insights on how a specific management innovation occurs in an organization in Vietnam. The following specific research questions guide this study and aims at understanding how an adoptive management innovation (balanced scorecard) happens in Vietnam:

1. What are the organization leaders' and members' perceptions of management innovation?
2. How have they constructed and reconstructed the realities of balanced scorecard?
3. How is the balanced scorecard unfolded in the organization?

Study Significance

The significance of this study is multi-fold. First, it will expand our knowledge of how adoptive management innovation is implemented in Vietnam. The understanding of how adoptive management innovation happens in an organization in Vietnam will be beneficial not only for practices in Vietnam but also possibly meaningful for other similar situations in developing countries and beyond. Second, it is among few attempts to

investigate management innovation from social constructionism perspective. Hence, it can advocate for diverse perspectives in the field, enriching our knowledge of management innovation phenomenon. Third, the study aims to advance our knowledge on management innovation in organizations, providing new insights on adoptive management innovation which are grounded in and through the interpretations of organizational members as social actors in the process.

Chapter 2 : Literature Review and Theoretical Framework

This study is concerned with management innovation, which refers to the adoption of new management ideas, practices, tools, or structure to an organization. This chapter will provide an integrated perspective drawing from the academic and practitioner literatures in management innovation to lay the theoretical foundations of the study.

Method for Literature Review

The literature review is drawn from relevant literatures on management innovation and followed the four steps of content analysis proposed by Mayring (2015). The four steps include material collection, descriptive analysis, category selection and material evaluation (Mayring, 2015). The approach provides a rigorous process that helped to arrive at a conceptual framework (Seuring & Müller, 2008). In the first step, material collection, the material to be collected is defined and delimited. Multiple online databases (EBSCO, ERIC, JSTOR, and Google Scholar) were searched using key words that are most relevant to the study including ‘management innovation’, and ‘organizational innovation’. Once the initial set of relevant articles has been identified, initial review was started to identify additional key words and subject terms which were not considered initially. This process is called “pearl growing” (Ramer, 2005). Through this stage, additional key words were identified such as “process innovation”, “innovation processes”, “managerial innovation”, and “business innovation”. Overall, the search yielded thousands of relevant publications.

In the second step, the descriptive analysis in which collected materials are assessed, the author reviewed abstracts to narrow the list of articles and exclude irrelevant studies. A further search for keywords “management innovation”, “managerial innovation”, and “organizational innovation” in the abstract was conducted to eliminate studies which are out of the scope of this study. There were 242 articles included in the final database of the literature review.

The third and fourth steps are category selection and material evaluation in which categories are formed and analyzed. These steps were iterative and were managed using NVivo version 11. The software helped to store the sources and manage the coding process. The collected studies covered broad topics in management innovation, including factors to adopt a management innovation (Mihalache, Jansen, Van Den Bosch, & Volberda, 2012; Peeters, Massini, & Lewin, 2014; Vaccaro et al., 2012; Volberda et al., 2013), its relationship with different organizational constructs, and with other types of innovation (Alexy, George, & Salter, 2013; Bezdob & Sunje, 2014; Büschgens et al., 2013; Damanpour & Aravind, 2012; Cock & Hipkin, 1997; López-Mielgo, Montes-Peón, & Vázquez-Ordás, 2009; Černe, Jaklič, & Škerlavaj, 2015), and studies in the management innovation process (Basile & Faraci, 2015; Pfeffer, 2007; Qin, Li, & Yu, 2015). The lines of inquiry reflect how researchers view management innovation. Three major categories of management innovation conceptualization are summarized through the literature review (see Table 2.1). The three categories are the outcome approach to management, the process approach to management innovation, and the critical approach to management innovation. The following presents the three ways of conceptualizing management innovation found in the literature in further details.

Findings from Literature Review

Management Innovation in Comparison with Other Types of Innovation

There are many different types of innovation. Some scholars divided innovations in terms of the level of change it may create such as incremental innovations corresponding to small changes, modular innovations corresponding to middle-rang changes (Bartunek & Moch, 1987; Watzlawick, Weakland, & Fisch, 1974), and radical innovation corresponding to radical, structural, transformational changes in organizations (Burke & Litwin, 1992; Kindler, 1979). Some scholars divided innovations in terms of the outcomes or type of changes that the innovations create including product innovation, process innovation, paradigm innovation and position innovation which forms a model of 4Ps of innovation. Product innovation is changes in the products and services which an organization offers. Process innovation is changes in the ways in which organization creates or delivers its products or services. Position innovation is changes in the context in which the products or services are introduced and paradigm innovation is changes in the underlying mental models which frame what the organization does (Bessant & Tidd, 2007).

In practice, these types of innovation, however, happen simultaneously and are difficult to differentiate. It is almost impossible to have a new product without a new process to produce it and a new process implemented in many situations may promote new routines which may ultimately change mental models of the organization. Hence, the boundaries among those types of innovation are often blurred in practice (Dawson & Andriopoulos, 2014).

Among different typologies of innovation, process innovation is probably the most similar with management innovation. But management innovations have some unique attributes. Management innovation seems to have higher adaptability, higher complexity and pervasiveness (Birkinshaw, 2008; Damanpour, 2014). Sources of management innovation are typically different from technical innovation (Videnova, Krajcovicova, & Sablik, 2011). Management innovation might also have some characteristics of paradigm innovation because management innovation tends to produce radical change (Birkinshaw, 2008), which might include change in organization’s mental models. Furthermore, management innovation is a top-down process in contrast with other types of innovation, which are often bottom-up processes. The top-down characteristic of management innovation emphasizes the active leading and participating roles of leadership in management innovation. It is beyond a funding role or supporting role in other types of innovation. The differentiation of management innovation in comparison with other types of innovation depends on how management innovation is conceptualized and analyzed. In the following section, hence, different conceptualizations of management innovation are reviewed and further differentiated with other types of innovation, if needed.

Table 2.1 *Conceptualizations of Management Innovation*

	The outcome approach to management innovation	The process approach to management innovation	The critical approach to management innovation
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Definition	<p>Management innovation is management practice, principle, tool, process, structure or technique that is new to the focal organization (Damanpour & Aravind, 2012a).</p>	<p>Management innovation refers to the adoption and/or implementation of management practice, tool, process, structure or technique which is new to the focal organization (Birkinshaw et al., 2008).</p>	<p>Management innovation refers to the socially constructed adoption and/or implementation of management practice, tool, process, structure or technique which is new to the focal organization (Knights & McCabe, 2002).</p>
Foci of inquiry	<p>Determinants of management innovation, relationship between management innovation and other organizational constructs, performance effects of management innovation.</p>	<p>Understand how management innovation unfolds in the organization, different stages and sub-processes of management innovation, the effects of other</p>	<p>How culture, power and politics play a role in management innovation.</p>

		factors on management innovation processes.	
Assumptions	A management innovation is universal and unitary.	Human agents are rational in management innovation. Management innovations are driven by key human agents and with homogenous goal of advancing organizational performance.	Certain people in organization need to be empowered and there are different social forces in the organization. People behave based on their subjective perceptions of reality.
Examples of contributors	Alexy, George, & Salter (2013); Bezdrob & Sunje (2014); Büschgens, Bausch, & Balkin (2013); Damanpour & Aravind (2012a); Cock &	Birkinshaw et al. (2008); Davenport et al. (2012), Damanpour & Aravind (2012); Lin, Su & Higgins (2016); Guimaraes et	Knights & McCabe (2002); Salaman and Storey (2002); Scarbrough, Robertson, & Swan (2015).

	Hipkin (1997); López-Mielgo, Montes-Peón, & Vázquez-Ordás (2009); Mihalache, Jansen, Van den Bosch & Volberda (2012); Vaccaro, Jansen, Van Den Bosch, & Volberda (2012); Volberda et al. (2013); Černe, Jaklič, & Škerlavaj (2015).	al. (2011); Peeters, Massini, & Lewin (2014).	
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The Outcome Approach to Management Innovation

The outcome approach to management innovation is the most popular approach in which management innovation is considered as a thing, an outcome or an end result of a process. There were 185 articles following this approach. The approach can be traced back to the possible first definition of managerial innovation by Kimberly (1981) in which managerial innovation is defined as “any program, product or technique which represents a significant departure from the state of art of management at the time it first appears and which affects the nature, location, quality or quantity of information that is available in the decision making process” (p.86). Later, Hamel expanded the definition of

the managerial innovation from mainly focus on decision making process to “a marked departure from traditional management principles, processes and practices or a departure from customary organizational forms that significantly alters the way the work of management is performed” (Hamel, 2006, p.9). Birkinshaw, Hamel & Mol (2008) were considered the first to coin the term “management innovation”. They defined management innovation as management practice, process, structure or technique that is new to the state of the art and is intended to further organizational goals (Birkinshaw et al., 2008). The level of newness was later expanded to consider management practice, process, structure or technique that is not necessarily new to the art but new to the focal organization (Mol & Birkinshaw, 2009) as management innovation. The former management innovation is often referred to as generative management innovation (Birkinshaw et al., 2008) and the latter - as adoptive management innovation (Lin & Su, 2014; Vaccaro et al., 2012). Although the generative management innovation enables production of more knowledge, the adoptive management innovation has been prevalent among most firms.

The outcome approach to management innovation focused on the content of management innovation and has pointed out the differences between management innovation and other types of innovation such as product innovation or process innovation. Compared to other types of innovation, management innovation, in general, has three key distinctive characteristics (Birkinshaw et al., 2008). First, unlike technical innovations, it is tacit in nature and is difficult and almost impossible to protect by patents (Teece, 1980). Management innovation is also more difficult to measure and the sources of management innovation are typically different from technical innovations

(Armbruster, Bikfalvi, Kinkel, & Lay, 2008). Second, compared to process innovation, management innovations have higher adaptability, higher complexity and are more pervasive (Birkinshaw et al., 2008). Third, management innovation also tends to produce radical change and it is a top-down process (Damanpour, 2014).

The different antecedents and consequences of management innovation are also explained through the outcome-based studies of management innovation. Many factors of management innovation are contextual factors (organizational size, workforce characteristics, market scope, policy, organizational culture, national culture) (Büschgens et al., 2013; Hogan & Coote, 2014; Hsieh, 2011), individual factors (knowledge sources, leadership, innovators' education) (Madrid-Guijarro, García-Pérez-de-Lema, & Van Auken, 2013), organizational structure, consultant role, organizational routine and performance management system (Hamel, 2006; Jacobs et al., 2015; Tran, 2008; Walker et al., 2011; Wright et al., 2012; Černe et al., 2015). Prior studies found that big organizations are more likely to adopt management innovation than smaller organizations (Černe, Jaklič, & Škerlavaj, 2013b). Organization's size was found to moderate the relationship between leadership and management innovation. Transformational leadership tends to be more effective than transactional leadership in realizing management innovation as the size of an organization increases (Vaccaro et al., 2012). Institutional factors were found to be significantly important in highly regulated industries such as health care, airlines, and public organizations (Mamman & Bakuwa, 2012; Roggenkampa, White, & Bazzoli, 2005). Public policy also plays important role in encouraging firms to adopt management innovation (Hsieh, 2011). Among barriers to management innovation, cost was the most significant barrier (Madrid-Guijarro, Garcia,

& Van Auken, 2009). An interesting finding related to the role of consultants in management innovation is that consultant-led management innovation tends to become more standardized (Wright et al., 2012). The findings of this study point to the need to understand the dynamics of standardization and management innovation as well as change and management innovation.

Studies based on the outcome approach to management innovation also investigated the relationship between management innovation and other constructs such as organizational performance, organizational dynamic capabilities, technical innovation and standardization (Damanpour, 2014; Gebauer, 2011; Liang-Yuan & Se-Hwa, 2006; Shun-Wang, Shiou-Yu, Heidi-Yen, & Yun-Lung, 2014; Vaccaro et al., 2012). Most of studies found the positive association of management innovation with other types of innovation (Hollen et al., 2013; Nieves, 2016), organizational business performance, employee's job satisfaction, service quality (Bezdrob & Sunje, 2014; Hsu, Chen, Chang, & Chen, 2014; Shun-Wang et al., 2014).

The management innovation as outcome approach has expanded our understanding of various factors influencing management innovation as well as the relationship between management innovation and other organizational constructs. However, this perspective has some reservations. First, studies grounded in this approach can only suggest that positive or negative association exists among investigated constructs, but lack an explanation of how and why these relationships were formed or operated. Second, these studies assumed that management innovation was universal. They, therefore, did not account for the multiple meanings of management innovation due to differences in perceptions, time and contexts. Meanwhile, perception of

management innovation, especially adoptive management innovation can greatly vary among organizational members (Basile & Faraci, 2015; McCabe, 2002; Qin et al., 2015). A specific management innovation varies greatly within its organizational context and is often significantly different from its original standard definition (Thomas, Cicmil, & George, 2012). Third, by conceptualizing management innovation as an outcome or product and measuring it in terms of whether it was adopted or not, these studies did not provide insights into the complex dynamics of the management innovation process (Garud et al., 2013).

The Process Approach to Management Innovation

The second approach to management innovation, the process approach, has attempted to understand the process nature of innovation and its complex dynamics. Management innovation as process approach explores how the innovation is originated, developed, diffused, adopted or implemented (Birkinshaw et al., 2008; Klein & Sorra, 1996; Rogers Everett, 1995; Van de Ven, Polley, Garud, & Venkataraman, 1999). Compared to the outcome approach to management innovation, the process approach has received less attention. Among references included in the review, there were 46 studies that viewed management innovation as a process. They defined management innovation as process driven by rational change agents in the organization to invent, adopt and/or implement new management ideas, tools, or practices into the organization.

These studies generally grouped similar activities in management innovation into different processes and proposed different process models of management innovation which generally consist of different phases and processes such as motivation, dissatisfaction with status quo, inspiration from outside, invention/generation,

implementation and theorization and labeling (Birkinshaw et al., 2008; Birkinshaw, 2006; Damanpour & Aravind, 2012; Davenport, 2013). Birkinshaw and Mol (2006) were considered to be the first to examine the generation of management innovation which consists of five phases: dissatisfaction with status quo, inspiration from the outside, invention, validation, and diffusion to other organizations. Most studies investigated generative management innovation which refers to management ideas, tools, or practices which are new to the state of art. The generative management innovation studies are conducted most often in the context of developed economies. A rare exception was a study on indigenous management innovation in China (Qin et al., 2015). Through a case study, Qin et al. (2015) found that most of innovative management practices arose from the company's idiosyncratic collective mindset.

The adoptive management innovation, which is the focus of this study, received far less attention in the literature. The term adoptive management innovation refers to the management ideas, tools, or practices which are new to the adopting organization. Examples of adoptive management innovation are sustainable supply management, human resources systems, strategic talent management, project portfolio management, management by objectives, etc. Processes of adoptive management innovation were argued to be similar to the adoption of other innovations and were often initiated in the administrative core (Damanpour & Aravind, 2012). Berry & Wechsler (1995) supported this claim by finding that the decision to adopt strategic planning practices was primarily made by an individual leader. Investigating the implementation of total quality management, Ahire & Ravichandran (2001) suggested that the implementation goes through four phases namely adoption, adaptation, acceptance, and use with the utmost

importance of leaders in the adoption process (Ahire & Ravichandran, 2001). There are few studies investigating adoptive management innovation in developing countries such as China and Brazil. Lin & Su (2014) investigated adoptive management innovation in China and developed a two-interlinked-sub-process framework of adoption decision and implementation. The two processes consist of many different interlinked phases: problems identification, innovation perception, attitude formation, problem diagnoses, innovation revision, proposal evaluation, selection, preparation, overall implementation, and solidification (Lin & Su, 2014). Recently, Lin, Su & Higgins (2016) suggested a four-stage process of management innovation in developing countries similar to China which includes initiation, outside search, proposal development, and implementation. Douglas, Overstreet, & Hazen (2016) proposed three processes of management innovation (acceptance, routinization, and assimilation) and found that these three processes are facilitated through many situational conditions and occur at the same time with different levels of intensity (Douglas, Overstreet, & Hazen, 2016). These process models of management innovation exemplified the interrelatedness between management innovation and organizational change.

Besides providing processual picture of management innovation, several studies in the process approach to management innovation also provided some insights on mechanisms driving these processes of management innovation. Through an extensive qualitative study, Hellström, Lifvergren, Gustavsson, & Gremyr (2015) found that professional organizations used five critical practices to adopt management innovation including focusing on labeling and theorizing to create an organization's own management innovation; focusing on the role of change agents especially internal change

agents; allowing for an evolutionary adoption process mostly through continuous dialogues; building new professional competence through the change agents; and adopting a research-driven approach to the adoption of a management innovation. Peeters, Massini, & Lewin (2014), through two in-depth case studies, investigated the routinization process of management innovation and found that the sequence of developing routines, their adequacy, and the interdependencies fit between routines partly explain how rapidly and seamlessly a firm is able to implement a management innovation. Gebauer (2011) explains how management innovations contribute to dynamic capabilities via a study of capital goods manufacturing companies. The study showed how change agents and their utilization strategies facilitate sensing, seizing and reconfiguring in the implementation of management innovation (Gebauer, 2011).

The process approach to management innovation has contributed to answering the question of how management innovation occurs in one organization. Different sub-processes and mechanisms have been explored, providing in-depth knowledge on how management innovation unfolds in an organization. The understanding of different processes in management innovation is beneficial for understanding and managing everyday operations in organization (Knights & McCabe, 2002). However, there are several assumptions in these process models which are worth noting. First, the process approach to management innovation remains based on the rationality assumption of human behaviors and organization. It assumes that management innovations are introduced and driven by rational individuals with the homogenous goal of advancing organizational performance (J. Birkinshaw et al., 2008). Such rationalist and unitarist views of organization, hence, neglects many other aspects of organizations such as

heterogeneous interests, power and conflicts which have significant impacts on innovation (Dyer & Page, 1988). Second, the process approach also builds on the premise that there are universal perceptions and processes of management innovation and that management innovation is driven by key human agents. Such views do not provide insights on the impacts of different employee groups on management innovation. These employee groups may not be the initiators of management innovation but certainly contribute to shaping the process (David & Darren, 2002). These assumptions lead to the oversimplification of management innovation process. Third, the process models of management innovation often depicted a linear process of management innovation while innovation processes can be cyclic, ongoing, dynamic, fuzzy and highly complex (Garud et al., 2013). Finally, these process models of management innovation which break the process into different phases and stages have been criticized for over simplified and a synoptic approach to change which views change from outside and static. In addition, while the top-down goal deployment has been extensively described in management innovation as top-down change is attributed to management innovation, the bottom-up process in the implementation of management innovation has received only limited attention (Gieskes, Boer, Baudet, & Seferis, 1999).

In conclusion, prior studies in management innovation were predominantly based on rational unitarist and universalist perspectives. They provided us with explanations of various external and internal factors related to management innovation as well as its many sub-processes. However, these studies did not account for diverse viewpoints, voices, politics and power which can have great implications on management innovation

(Knights & McCabe, 2002). They also tended to neglect the dynamics of social interactions in management innovation.

The Social Constructionist Approach to Management Innovation

In response to the above discussed shortcomings of the dominant rationalist perspectives on management innovation, a number of scholars have advocated for a different perspective on management innovation which is built on social constructionist perspectives. In the latter approach, management innovation is conceptualized as socially constructed process, embedded in wider contexts of organizations and dependent on the standpoints of different social forces in the organizations. One strand of the social constructionist approach relies on the critical perspectives which focus on the role of culture, politics, and power in management innovation. The other strand focuses on the textual or discourse analysis of management innovation. The discursive analysis of management innovation provides insights on different discourses and discursive practices related to management innovation.

Among a small numbers of studies taking the critical perspective (11 articles), Knights & McCabe were major contributors. Studying the development of total quality management in a bank, Knights & McCabe (2002) explained how management's tightening control could lead to misbehaviors and further resistance among employees involved in management innovation. The study also emphasized the importance of subjectivity to understanding the complexity of employees' responses to management innovation, i.e. total quality management. Employee subjectivity refers to a complex, contradictory, shifting and discursive outcome of a set of narratives that is generated by individuals in their working practices (Knights & McCabe, 2002). Salaman and Storey

(2002) also studied the resistance to innovation, not from employees but from managers and found that managers' perceptions of innovation tended to obstruct innovation. Their findings explained how managers' "bipolar perceptions" of relationships related to innovation contributed to their resistance (Salaman & Storey, 2002). Managers themselves were aware of the benefits of innovation but also considered innovation as series of dilemmas created by both positive and negative forces. The study noted that the bipolar thinking encouraged managers to view things in terms of negative and positive forces and to choose the safe path (Salaman & Storey, 2002). Investigating the role of politics in adopting decision, Daniel, Myers, & Dixon (2012) suggested that the earlier adoption of management practices is associated with political and psychodynamic rationales. Organizations adopt new management ideas and practices because of their politics and the persuasion of the supplier of management ideas and practices (Daniel, Myers, & Dixon, 2012). Other studies in this strand tended to conclude that management innovation is just a fashion. They unpacked resistance and possible negative aspects of management innovation (Daniel et al., 2012; Gill & Whittle, 1993; Knights & McCabe, 2000, 2001, 2002; Stjernberg & Philips, 1993).

The other strand in the social constructionist approach to management innovation stresses the discourses of management innovation and has received more attention in the past few years. The perspective initiated a new view on management innovation as a discursive practice and provided insightful picture of how variety of discourses such as the discourse of fads, fashions and novelty and the discourse of stability, security and moderation have emerged and reproduced. This strand of literature has introduced different new concepts to understand the discursive practices of management innovation.

Mueller & Carter (2005) focused on the role of scripts in the dynamics of management innovation. Scripts refer to different combination of rhetoric and practices (Mueller & Carter, 2005). Through examining organizational biography, Mueller & Carter (2005) suggested that the concept of scripts such as “exhortation, mimetic learning, structuring, contesting, routinizing and disbanding” are useful concepts in order to understand the dynamics of a management innovation at organizational levels (p.221). Using legitimacy theories, Rauth, Carlgen, & Elmquist (2014) unpacked practices of implementing design thinking in large organizations and found how design thinking gets meshed with organizational culture, creating physical spaces and artifacts in the organization (Rauth, Carlgen, & Elmquist, 2014). Analyzing discourses on strategic change and the evolution of management innovation, several studies showed how different levels of discourses of management from the global to the organizational, were intertwined in an organizational and situated context (Basile & Faraci, 2015; Scarbrough et al., 2015).

The above discussed studies have provided us with in-depth discernments about management innovation. First, these studies provided detailed analysis of how power and politics affect the innovation process. They helped us to understand the dominant discourses, prevailing and self-reinforcing in the organization. Second, they also unpacked different mechanisms for resistance to management innovation in organization, which have been neglected in the first two streams of scholarship which viewed management innovation as outcome or as process. The complexities of management innovation itself are clearer with various underlying mechanisms such as bipolar thinking, sense-making, scripting and power dynamics. Third, these studies also shed light on how different voices are being ignored during management innovation process.

Finally, the social constructionist approach on management innovation can account for the fluidity of complex processes and their changes overtime.

However, the social constructionist approach, especially in its critical perspective strand, seems to overly emphasize the voices of less powerful forces in the organization. It provides insights into how management innovations are implemented mainly from the point of view of those who are being asked to participate in the process rather than those who are driving it (J. Birkinshaw et al., 2008). At the same token, the strand of discourse analysis focuses on the interplays among discourses on management innovation at inter organization levels rather than at within organization levels. The negotiated process of management innovation in deciding hegemonic discourse within the organization has not been studied. In addition, similar to the other two approaches to management innovation, few studies following social constructionist tradition have been done in the context of developing countries.

Against the above discussed backgrounds, and as an effort to bridge the gaps in our understanding of management innovation in the context of a transitioned developing country, Vietnam, the author aligns with the social constructionist approach to management innovation in conceptualizing management innovation. Thus, this study will apply the social constructionist theory of change to understand management innovation. The social constructionist theory of change shares the same ontology with the critical perspectives but does not overly emphasize on the less privileged in organization. The following will describe in more detailed the theory of organizational change under social constructionist approach.

Social Constructionist Theory of Change Applied to Management Innovation

Social constructionism is rooted primarily in sociology with the proposition that the social world is negotiated, organized and constructed by our interpretations of symbols in form of words, objects, actions and events (Berger & Luckmann, 1966; Hatch & Cunliffe, 2013). According to social constructionism, organization is not a thing but a socially constructed concept, developed out of our own actions and language (Anderson, 2016). Ontologically social constructionism rejects the idea of objective reality. It suggests that there is no knowledge beyond individuals' subjective and intersubjective interpretations of reality. Human action depends on their subjective interpretations of contexts in which they are embedded. "Intersubjectivity refers to the realm of subjective experience occurring between people that produces a sense of shared history and culture" (Hatch & Cunliffe, 2013, p.34). Hence, thoughts and actions are the results of ongoing processes of interactions and interpretations between human beings. Social constructionist-based research has become increasingly popular within organization science over the last decades to understand how organizations, identities, cultures, changes, paradoxes, strategies and knowledge are socially constructed (Anderson, 2016; Cunliffe, 2008; Gioia & Chittipeddi, 1991; Gioia & Pitre, 1990; Luscher, Lewis, & Ingram, 2006; McCabe, 2002). In human resource development, social constructionism has been applied to designing social construction-based training programs and teaching techniques to increase training effectiveness or to implement different interventions into organization (Cooper, Basson, & Schaap, 2006; Young & Collin, 2004). It provides a tool for us to understand messy and unpredictable change (Anderson, 2016).

In the following, the author will describe how social constructionism can be applied in studying management innovation and propose that management innovation is a

socially constructed process operated through three major mechanisms: externalization, objectification, and internalization. Externalization refers to a process of giving social realities a meaning through symbols. Objectification concerns with treating a non-object as object, and internalization occurs when one does not question objectified social realities and accepts the shared and objectified social realities (Hatch & Cunliffe, 2013).

Management innovation and other types of innovation alike, bring change to organization and are also considered as a special case of change processes (Poole & Van de Ven, 2004). Hence, this section starts with a brief discussion of change and innovation in organization, followed by a proposed framework for the study.

Overview of Change and Innovation in Organizations

The paradox between change and innovation is well established in literature (Smith, Erez, Jarvenpaa, Lewis, & Tracey, 2017). Change is as old as organization. At the most general level, change is a phenomenon of time. It is something people talk about when something appears to become or turn into something else (Weick & Quinn, 1999). In organizations, change happens in two basic types, evolutionary and revolutionary (Burke, 2017). The evolutionary change is continuous and emergent while the revolutionary change tends to be more episodic and planned. For the purpose of this study, organizational change refers to planned change in organization for the purpose of enhancing individual development and improving organizational performance (Anderson, 2016; Porras & Robertson, 1992). Organizational change, hence, is an example of revolutionary change.

Innovation is closely intertwined with change. The concept of innovation was firstly coined by Schumpeter as novel products, which emphasized the novelty of

innovation. Yet, “it is practically impossible to do things identically” (Hansén & Wakonen, 1997, p.350) which makes any change an innovation by definition (Crossan & Apaydin, 2010). There is also a question for whom the innovation is new. Particularly, when innovation is diffused to other entities, the innovation is no longer new to the state of the arts, but remains new to the adopting organization. Organizational innovation is, therefore, widely defined as the implementation or adoption of a practice, an idea or behaviors which is new to the adopting organization (Damanpour, Szabat, & Evan, 1989). The broadened definition of organizational innovation makes its boundary with organizational change more blurred.

However, it should be noted that organizational innovation is different from organizational change in several ways. First, organizational innovation might be emergent and unplanned while organizational change refers to revolutionary and planned change. Second, organizational innovation, like other types of innovation, signifies positivity and newness, while organizational change does not necessarily imply newness and positivity.

Organizational innovation creates organizational change and organizational innovation might be invented in the change process. Management innovation is a type of organizational innovation. In practice of adopting management innovation, organizations have been faced with considerable resistance due to the changes it creates. The connection between organizational innovation and change involves tensions, competing demands, conflicts, and contradictions (K. Smith et al., 2017). Drawing on theories of organizational change, hence, might provide further insights for research and practice in organizational innovation in general and management innovation in particular.

Management innovation as socially constructed process

Ontologically, based on social constructionist approach, management innovations are subjectively and inter-subjectively understood and created by human beings.

Epistemologically, social constructionist approaches, hence, focus on understanding the social realities of management innovation and how they progress in organizational contexts. In other words, management innovation is socially constructed realities or processes which emerge dynamically in social interactions among organizational members. There would be many management innovations constructed by organizational members because human action and understanding are based on their interpretations of their own experiences (Rabinow & Sullivan, 1979). Each organizational member externalizes and internalizes management innovation in one's own ways and via social interactions with others in organization. Which management innovations or meanings of management innovation will be objectified via acknowledgement, via organizational symbols and become accepted social realities, depends significantly on organizational landscapes. Management innovation is, therefore, embedded in the larger contexts of organization.

This approach to management innovation is clearly a departure from the rational perspective of management innovation which assumes homogeneity in organization. The social constructionist approach to management innovation is similar to the critical approach to management innovation in its ontological standpoint of subjectivity and relativism. However, different from the critical approach to management innovation, the social constructionist approach to management innovation does not focus only on the power relations or on the advocacy of giving voices to the voiceless. It puts emphasis on

understanding how management innovation is constructed in organizational life through all participants' implicit understandings formed subjectively and inter-subjectively.

Through three mechanisms of social construction, namely externalization, objectification, and internalization, management innovation is constructed and progressed. It is externalized, objectified, and internalized by organizational members. When management innovation is internalized by participants, a new social reality of management innovation is accepted (see Figure 2.1 for an illustration of the model).



Figure 2.1 Social Construction of Management Innovation

For instance, the implementation of a management innovation is often initiated by the top management of the organization. The CEO may first communicate with his or her close team to decide if they should go forward with the idea. The discussion involves externalization mainly from CEO. The internalization, on the other hand, occurs when all members of management internalize the CEO's and others' ideas and the new social reality emerges from the discussion. Let's assume that all top team members agree with

the decision to adopt a management innovation. The outcome of the discussion is a decision communicated to others in the organization. The decision itself is an example of externalization from management team and also of objectification, where the decision is acknowledged and objectified in a form of organizational direction. The process of externalization, objectification, and internalization involves or affects each participant. Each participant has their own socially constructed reality, and the more similar these internalized realities are, the smoother the management innovation process might be.

Three mechanisms of management innovation

The social constructionist perspective proposes that ongoing externalization, objectification, and internalization processes sustain shared social constructions of reality and transfer them to succeeding generations (Hatch & Cunliffe, 2013). Not only sustaining shared socially constructed reality, social constructionist approach has also provided insights on how new socially constructed reality, such as strategic change and product innovation (Jay, 2013; Monin, Noorderhaven, Vaara, & Kroon, 2013), operates in its embedded context. Similar discernment is expected in management innovation as a new socially constructed reality.

Externalization. Externalization as mentioned earlier is a process of giving meaning through symbols such as writing, speaking, or any visual forms, etc. The externalization, like other mechanisms in social construction, happens intersubjectively or between social actors, i.e. organizational members. Gioia & Chittipeddi (1991) depicted a similar process described as sense-giving which refers to “attempting to influence the sense-making and meaning construction of others toward a preferred redefinition of organizational reality” (p.442). Sense-giving may occur when some

symbols such as abstract vision of the changed organization, evolve and are disseminated to stakeholders. In a similar way, externalization occurs when meaning is carried by and communicated through symbols such as when someone communicates about the new management practices, tools, structures, or techniques (Hatch & Cunliffe, 2013). By externalizing, organizational members constantly construct and reconstruct the meaning of organizational realities including management innovation. Previous studies have shown that one of the characteristics of management innovation is a top-down process (Damanpour, 2014) which suggested the externalization might start from the CEO or management team and expands to other stakeholders. Leaders' sense-giving plays a significant role in effecting change as well as management innovation (Gioia & Chittipeddi, 1991; Monin et al., 2013). Given the top-down characteristics of management innovation, leaders' externalization might also be crucial in management innovation.

Different from sense-giving which is trying to influence others' sense-making (Gioia & Chittipeddi, 1991), which is referred to in this study as *active externalization*, externalization might happen without intention of influencing others, which is referred to in this study as *passive externalization*. In the passive mode, one might externalize in an effort of making sense of the social realities, showing their confusion or simply showing their attempt to participate. Hence, externalization is not just from leaders but also from other organizational members such as middle managers and other employees. Leaders' externalization might not always be an effort to influence the social realities toward their preferred realities, especially given the novel and unexpected nature of innovation, including management innovation. By externalizing, someone transfers their meanings of

social realities intentionally or unintentionally and may actively or passively influence others' meanings of social realities. From organizational development perspectives, it is a form of participation. Research has shown the crucial importance of middle managers' and employees' participation in organizational change as well as management innovation (Coyle-Shapiro, 1999; Dawson, 2015; Do, 2013; Hellström, Lifvergren, Gustavsson, & Gremyr, 2015; McClean, Burris, & Detert, 2013; Rouleau, 2005). What triggers and enables externalization, hence, is an important question to answer. These enablers and triggers might also be different for each organizational member (Lawrence & Maitlis, 2012).

Objectification. Objectification refers to a process of treating something which is non-object as object. It is a process through which social phenomena attain the status of things (McKinley, 2011). It is close to 'reification' or 'symbolization' process in which something transcend from meaning into tangible symbols or objects (Berger & Luckmann, 1966; Hatch & Cunliffe, 2013). In order for a social phenomenon to be objectified, it has to be externalized and viewed as a coherent entity which is detached from their human origins (McKinley, 2011). Thus management innovations are objectified when they are externalized and become entities such as organizational strategy, new job positions, new functions, or new tools.

The objectification is highly depends on power and politics in organizations (Dyer & Page, 1988; McKinley, Latham, & Braun, 2014). Dyer and Page (1988) studied the social and political processes associated with innovation. They did not focus on management innovation but their findings on product innovation might inform some similar mechanisms. Through a historical analysis coupled with interviewing and

observations over one year at a company called MGI, Dyer and Page (1988) found that innovation process was complex and involved both technical expertise and an understanding of social forces that shaped the development of new technologies. They further suggested that political processes guided and shaped the development of new products. Dyer and Page (1988) concluded that innovations were social creations, shaped and guided by the preferences of certain groups and were firmly embedded in organizational politics. Some externalized meanings of social reality might be objectified and some might not. For instance, in implementation of a management tool, balanced scorecard (BSC), BSC might be viewed as a tool to promote organizational effectiveness or a tool for tightening control of business by the top leaders, or a tool to make the organization more aligned with their global partners and competitors. Which meanings of balance scorecard will be objectified and internalized, depends on political forces behind each discourse.

Regardless of its top-down characteristics, management innovation is, hence, a negotiated process. The top-down characteristics of management innovation might suggest that objectification happens mostly among organizational leaders. In addition, because objectification is embedded in organizational politics, the intensity of objectification (i.e. more objectified entities) tends to be higher in more complex organizations as a result of a large number of competing discourses. McKinley (2011) also suggested that objectification activity is greater when organization is facing higher level of ambiguity.

Internalization. Internalization refers to the process of unquestioning accepting of the externalized and objectified meaning of social reality (Hatch & Cunliffe, 2013). As

such, in internalization, there is a shared understanding of social reality among a group. For instance, in the discussion of initiating BSC in organization, the management team comes to the conclusion about the need to implement BSC through their externalization and objectification. With the agreement to implement BSC in the organization, the decision has been objectified and internalized by management team. Different from externalization and objectification which happens intersubjectively, i.e. via interactions, internalization mostly involves creating meaning subjectively (i.e. inside the subject). Hence it is often manifested through externalizing the acceptance of objectified social realities. Given the abovementioned example, the internalization of the adoption decision is manifested through the announcement of the agreed decision itself. The internalization, i.e. the acceptance of adoption decision, would mark a new progress of management innovation, a completion of the transformation from the idea of adoption into the adoption decision. Understanding how to detect and manage the internalization is, hence, important to understanding the construction of management innovation and managing it.

In summary, the conceptual framework of this study draws on social constructionist approach to understanding management innovation. Management innovation is viewed as socially constructed process embedded in organizational political, social and cultural landscapes. The three mechanisms of social constructionist approach, namely externalization, objectification, and internalization, are drivers of management innovation. An externally objectified management initiative is internalized within organizational leaders, externalized in organizational spaces via symbols, and objectified through acknowledgment and other organizational management tools. When the management initiative is internalized among organizational members, it has

established a new social reality in the organization. All are happened in and constituted the dynamics of organizational contexts.

Conclusion

This chapter describes the theoretical foundations for the study through a literature review of management innovation and an application of social constructionist approach to change. The prior knowledge base on management innovation was categorized into three major streams: outcome-based perspective of management innovation, process approach to management innovation, and social constructionist approach to management innovation. Gaps in the existing knowledge on management innovation were identified. Specifically, these prior studies have not provided insights on multiple voices in management innovation and the complex processes in implementing management innovation in a developing economy like Vietnam. Both outcome approach and process approach simplified management innovation into unitary and linear concepts. The social constructionist approach appears to be a powerful perspective to unpack the complex subtleties of management innovation and its implementations, but has overemphasized unprivileged voices in management innovation, power and politics in the process, while paying less attention to the voices of people driving change (J. Birkinshaw et al., 2008). Applying the social constructionist theory of organizational change, management innovation is conceptualized as socially constructed reality which is driven through externalization, objectification and internalization. The proposed social constructionist framework departs from process-based studies which tend to treat innovation process as a linear and stage-based process, and tries to take into account multiple voices of various stakeholders.

Chapter 3 : Method

This chapter presents methods used to conduct this research. The study's design, context, data collection, and data analysis will each be described. In addition, information related to the use of NVivo in the analysis of the data will be provided.

Case study methodology

The major goal of this study is to understand how management innovation is adopted and implemented through construction and reconstruction of the reality of management innovation in an organization in Vietnam. With such heuristic purpose and a focus on natural setting and contemporary events, case study methodology is an effective research design (Yin, 2014). The case study methodology also fits with research questions and the perspective, which I am aligned with - the social constructionist perspective. Social constructionism assumes and requires the use of data rich in detail and embedded in context, which can be satisfied by collecting in-depth data in natural setting of a case. Case study is also able to explore a phenomenon using a variety of data sources and from the participants' perspectives (Tellis, 1997; Yin, 2014).

A case is defined by Miles, Huberman & Saldaña (2014) as “a phenomenon of some sort occurring in a bounded context” (p.25). Creswell (2003) believes that a case should be bound by time and place; Miles, Huberman & Saldaña (2014) suggest that the boundaries are the context within which the case is situated. Using Miles, Humberman & Saldaña's (2014) definition of a case, the case under study is the implementation of balanced scorecard in a company in Vietnam, which is bound by the definition of

management innovation, the organizational setting and time. These three parameters of the case will be described below.

Definition of management innovation

Management innovation is defined as the adoption and implementation of a management tool, practice or technique which is new to the adopting organization (J. Birkinshaw et al., 2008). For the purpose of this study which is based on the ontological and epistemological foundations of social constructivism, management innovation is defined as a socially constructed reality of the adoption and implementation of a management tool, process, practice or technique which is new to the adopting organization. Given this definition, balanced scorecard is an example of management innovation. It is a management tool which was new to the adopting organization. The study is not focusing on technical aspects of the implementation of balanced scorecard. Rather, it focuses on socially constructed realities of the balanced scorecard implementation in the organization.

Organizational Setting

The case (implementation of a management innovation) was bound by the organization in which the management innovation – balanced scorecard - was implemented. The organization operates in multiple industries and in the context of an emerging transition economy, Vietnam. More details on these organizational contexts will be provided later.

Timing

The last parameter of the case is timing. The study was conducted from summer 2016 to spring 2017 with substantive historical data dating from spring 2012 to spring 2017.

Case in context

Yin (2014) states that a case study investigates a real-life phenomenon in depth, and that phenomenon and context are not always distinguishable in real-life situations. A case study, hence, has to put the case in a context. In fact, a key difference with other research methods is that case studies seek to study phenomena in their contexts, rather than independent of context (Gibbert, Ruigrok, & Wicki, 2008). This section provides an overview of the case's context, which is a multi-business corporation in Vietnam.

Brief overview of Vietnam and global integration

Vietnam, located in Southeast Asia, is a one-party communist state with more than 54 ethnic groups, in which the 'Kinh' group accounts for nearly 86 percent of population. Vietnamese dominant culture is heavily influenced by Confucianism and Buddhism. After a long history of colonization and a brutal war, Vietnam is now an emerging economy with population of nearly 92 million, of which 60% are of working age. It is a member of the World Trade Organization and of the Association of Southeast Asian Nations (ASEAN). Vietnam is one of the fastest growing economies in Asia (Economics, 2013).

Doi moi, the economic reform program that started in 1986, has transformed Vietnam from a closed and centrally planned economy into a form of market economy with a substantial growth of the private sector, which contributes 80% to Vietnam's GDP

(World Bank, 2016). State-owned enterprises still monopolize a large number of markets including fertilizers, coal, electricity and gas, water supply, and transportation services. State-owned enterprises also dominate in several consumer good markets such as cement, beer, and refined sugar. In order to increase effectiveness of state-owned enterprises, Vietnamese government has equitized these enterprises.

Vietnam's private sector has experienced rapid growth in recent years, employing about 85% of the country's workforce (General Statistics Office of Vietnam, 2017). Many private enterprises are listed in the list of 500 largest firms in Vietnam. With an increasing competition, Vietnam's organizations have been eager to apply best practices and innovations. The government also runs propaganda to promote global integration, promoting the slogan of Vietnam's strive to be comparable to other regional and world powers. These meta-discourses along with tight control of media tend to have significant impact on people's attitudes to foreign ideas as well as on business behaviors. Since opening the economy to the world, Vietnam's business organizations have implemented many systems and new techniques to management such as ISO standards, Lean Six sigma, CRM, people management systems, etc.

Among many management innovations, balanced scorecard has attracted significant attention of Vietnam's organizations. It has become popular in Vietnam and is being taught not only in training courses for managers, but also in many higher education institutions. The rate of BSC implementation in Vietnamese organizations has increased sharply in the last few years. In 2010, only 7% of the largest 500 companies in Vietnam had applied balanced scorecard, and about 36% of the largest 500 companies in Vietnam plan to apply it in the future (Dang, 2010). But in recent years, news report and stories on

the implementation of BSC have been burgeoning in Vietnam from the private sector to public sector. There is even a government-funded program to expand the application of BSC in Vietnam, especially for public organizations.

BSC was proposed by Kaplan and Norton (1992) as an approach to performance measurement and strategy formulation. It suggests that strategy formulation should be undertaken from four perspectives including financial perspective, customer perspective, internal business perspective and innovation and learning perspective (Kaplan & Norton, 1996). Balanced Scorecard has been a popular management tools and ranked among top 10 mostly used management practices in the world according to 2017 annual report by Bain and Company (Rigby & Bilodeau, 2017).

Organizational context

The study is conducted in a large private corporation in Vietnam, hereafter referred to as Intercom. The organization has six business divisions operating in different four businesses including technology, retails, education, and telecommunications. It is listed among 100 largest corporations in Vietnam. It is also among a few private organizations which have made to the list of 100 largest firms. Intercom has about 27,000 employees in Vietnam, with three main offices in Vietnam, and several offices overseas. The company portfolio reaches over 300 products and services. Besides being one of the largest technology firms in Vietnam, Intercom is also known for being a pioneer in information technology industry in Vietnam, especially bringing internet into the country. Its culture is often described by outsiders as being fun, dynamic, and youthful.

As the company grows, the organizational structure becomes increasingly more complex. In 2009, the CEO tried to change the company structure to holding company

but the effort was not successful. The company switched back to parent-child structure. After 23 years of consecutive growth, the company's gross annual profit before tax dropped for the first time in 2012 from 2.5 billion VND to 2.4 billion VND. In the following years, the company experienced upheavals with the closure of one of its business lines. The reduced profits and challenging business conditions were explained largely by the effect of global and regional economic crisis in 2008, which affected Vietnam and other less developed economies later than developed ones.

Intercom started to incubate the idea of implementing Balanced Scorecard in 2012 and gradually rolled out the implementation to all units in the organization. The implementation of BSC was led by a cross-functional project team with three major objectives: (1) establish new effective process to align strategy planning and business plan management; (2) implement a management system that helps top management to monitor the execution of strategies at any business level; and (3) quickly identify the problems that might affect the completion of stated commitments. The project was ended in December 2014 when the company considered that BSC had been integrated in the company and became a part of the continual operational cycle. The company's president stated in 2016 that the company had established a 'Balanced Scorecard culture' in an interview published on internal newsletter.

Methods of Data Collection

Data Sources

A key characteristic of case study research is the use of multiple data sources. The use of multiple data sources is also referred to as data triangulation (Speziale, Streubert,

& Carpenter, 2011). Data triangulation is used to gain understanding, to ensure completeness, and to confirm findings. Yin (2003) states that triangulation enables the researcher to ensure construct validity through the use of multiple sources, providing multiple measures of the same phenomenon. As a result, key informants/participants, field notes, and key documents are primary sources of data collection. Data triangulation is used to ensure that the conclusions drawn from the different sources of data were convincing and accurate. Member checking which “consists of taking data and interpretations back to the participants in the study so that they can confirm the credibility of the information and narrative account” (Creswell & Miller, 2000) is also used to ensure the credibility and validity of the study. Lincoln and Guba (1985) describe member checking as the most crucial technique for establishing credibility. Member checking was utilized in this study after the first cycle of coding: I conducted a follow-up conversation with two participants to get further information on their perspectives and to get their feedback on the accuracy of my interpretations based on their accounts.

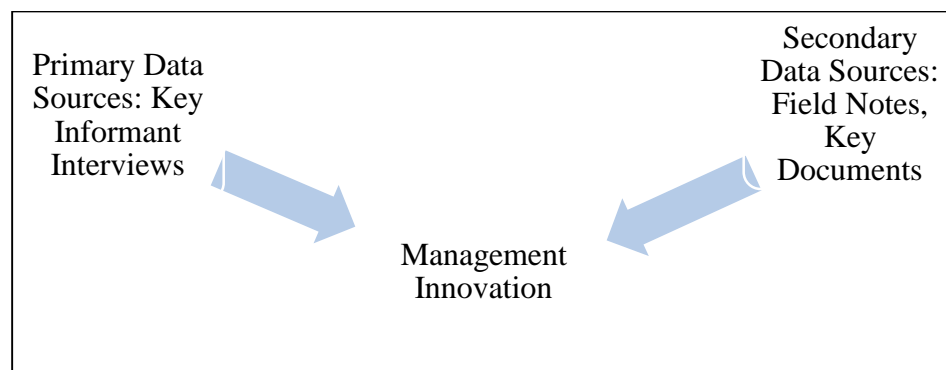


Figure 3.1: Triangulation of data sources

Key Informants/Participants. Key informants are individuals who share information with the researcher and are key to the researcher’s understanding of the

phenomenon. Gilchrist (1992) described key informants as those who “possess special knowledge, status, or communication skills, who are willing to share their knowledge and skills with the researcher, and who have access to perspectives or observations denied the researcher through other means” (Gilchrist, 1992). Key informants for this research are leaders, managers, and employees who are stakeholders of the management innovation in the organization. They were able to provide their own perspectives and accounts of what had been happening around the implementation of Balanced Scorecard in the organization.

Key Documents. Key documents are also important to every case study (Yin, 2013). Yin suggests several advantages to a document review. First, documents serve to corroborate and augment evidence from other data sources. Second, they provide clarification of terms and concepts that might have been mentioned by key informants. Third, they allow inferences to be made which could lead to further investigation (Yin, 2013). In this study, key documents include: the company’s annual reports, documents produced by its internal media outlets, internal forums, the report from the 2016’s organizational climate survey, and the company yearbook 2014.

Sampling Strategy

Given the social constructionist perspective, purposeful sampling was used in this study. Patton (2002) noted that the power of purposeful sampling lies in choosing information-rich cases to study in depth (Patton, 2002). Under purposeful sampling, there are many options to choose cases. As noted before, the case under this study is the implementation of balanced scorecard in a Vietnam’s organization. Typical theoretical case sampling is chosen because the study needs a case which can best illuminate the

research question (Kemper, Stringfield, & Teddlie, 2003; Saunders, Saunders, Lewis, & Thornhill, 2011).

In addition, within-case sampling was used to choose sub-cases and key informants. Two member companies, which were in the different stages of implementing the balanced scorecard were chosen to be sub-cases in order to illuminate further the process of implementation. Key informants were chosen based on their unit affiliation, organizational roles and their level of formal participation in the implementation of balanced scorecard and referrals from other key informants. The lack of a pre-determined list of key informants reflects the nature of qualitative research methodology in which meaningful settings and participants are selected after the initial orientation to the field site (Miles, Huberman & Saldaña, 2014).

Data Collection

Entry permission was sought from the top management of the company to enter the company's buildings and collect key documents. The organization is relatively open to allowing researchers to conduct studies with an aim to continuously improving itself. A top management team member claimed: "we should consider the company as a patient who may or may not have disease but regular check-ups and following the doctor's recommendations will keep it healthy". Following the permission, I attended two orientation trainings, and had informal conversations with several managers to identify further key informants. Employees who participated in the trainings were informed of my presence and purpose of observation.

Key informants were chosen and invited for interviews based on individual contacts, no official approval from organization were presented for all of the interviews

except for one informant who was concerned with the proprietary information. In that case, I had to show the informant the approval of entry to conduct study, which was approved by the CEO. I also had professional relationships of considerable mutual respects with several key informants. Some of them were directly involved with the project team, and were in charge of the implementation of BSC in their respective units. Others were involved when the balanced scorecard was rolled out in the organization.

In-depth interviews

In-depth interviews are the major source of primary data. They were conducted during summer 2016 and two follow-up interviews were done in spring 2017. In-depth interviews provided rich data for this study. Seidman (2013) notes that “at the root of in-depth interviewing is an interest in understanding the lived experience of other people and the meaning they make of that experience” (Seidman, 2013, p. 9). This method of data collection has both advantages and disadvantages. The primary advantages of interviewing are to gather data that cannot be directly observed such as the participants’ perceptions; and the opportunity for the researcher to ask follow-up questions (Creswell, 2013). The disadvantages of interviewing include bias from poorly constructed questions, recall bias and responses that the participants think are expected rather than what was occurring (Yin, 2013). To address the issue of bias from poorly constructed interview questions, an interview guide was developed based on the research questions. The interview protocol served as a guideline for all the interviews (see Appendix C) and included open-ended questions such as “What is your perception of management innovation?”, “What did you think of BSC?”, “What did you do or feel when you heard

of the implementation of BSC?” or “What did you notice in the process?”. Series of probing questions were also developed to ensure the breadth and depth of data collected.

To address the issue of participants telling the researcher what they believed she wanted to hear, the participants were reminded that their responses were confidential and that there were no wrong or right answers.

The participants included: top management team members, including the person who was reported as the initiator of the implementation of BSC; managers who were responsible for rolling out the BSC in their respective units; and employees. An email was sent out to all potential informants with information about the study and consent forms. All first round interviews were conducted face-to-face at a place free of loud noises. Interviews lasted from 45 to 90 minutes. All interviews were conducted in Vietnamese, audio recorded, and transcribed.

Two follow-up interviews were conducted to mainly confirm whether the organization continued to utilize the BSC, making a stronger case for successful implementation the BSC. The two interviews were also aimed to see if there were any major changes in their perceptions and attitudes toward the integrated BSC in their organization. These two interviews were conducted with two managers at the two subsidiaries. One was directly involved in the implementation of BSC and remains responsible for operating and sustaining the system. The other was the user of the BSC, who is responsible for some key performance indexes in his business units' scorecard. These interviews were short and conducted online in April, 2017. The interviews showed that, after nearly a year, there was no change in the two participants' perceptions, and the organization continues to utilize the BSC. Hence, these two interviews were not included

in the data analysis to avoid overrepresentation of particular perspectives, but served as a way to increase the validity of the data. All interview transcripts were imported into NVivo version 11.0.

The number of interviews are determined based on the criterion of data saturation, which refers to the point at which no new information or themes are observed from the data. I started with interviewing the key persons, who was member of the project team, and then with the initiator (i.e. the CEO of the company), and several people who were involved in the implementation of BSC at different levels of formal involvement. After I interviewed the 10th participant, very little new information was emerging from the interviews. No new codes were captured in the interviews with the 12th and 13th participants after initial coding (see Figure 3.1).

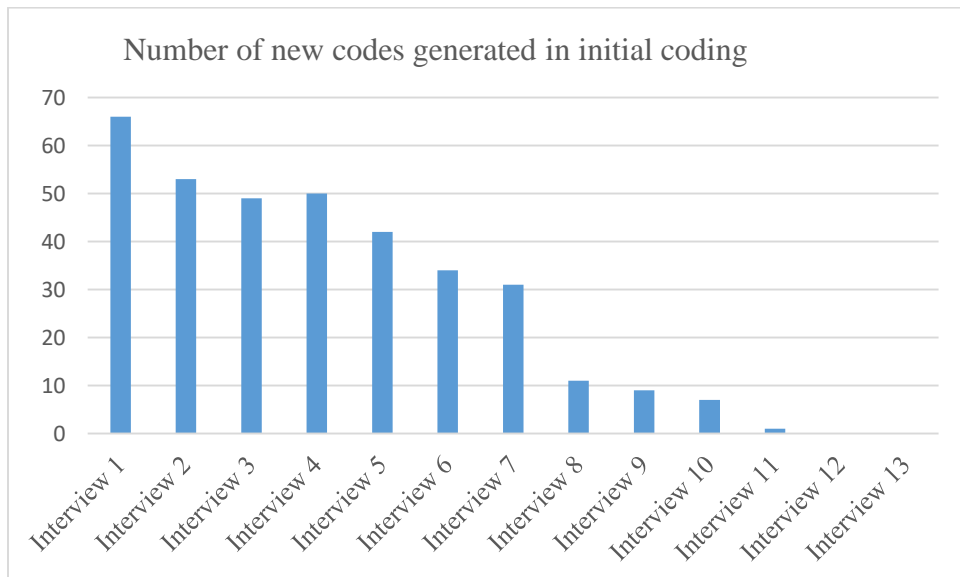


Figure 3.2 Number of new codes generated in initial coding

In total, there were 13 participants in three different units (headquarters and two subsidiaries, playing different roles in the formal implementation of BSC. The formal

implementation of BSC refers to all the official technical elements of BSC including strategy formulation, communication, formation of key performance indexes, development and implementation of the eBSC tool, etc. All these official or formal elements of BSC are objectified realities of BSC. Employees, who were not officially involved in the formal or objectified BSC, still participated in the construction of the realities of BSC. Based on the participants' descriptions of their roles in the BSC, there were five different roles: initiator, implementers, implementation leaders, users, and non-users. The initiator was the one who initiated the idea of applying BSC in the organization. In this case, the initiator was the CEO of the corporation. The implementation leaders were the business leaders who are in charge of carrying out the BSC in their respective subsidiaries and functions. The users were identified as managers who were responsible for one or several key performance indices (KPI) on the BSC, who would, in theory, have to use the BSC to manage their performance. The non-users were the managers whose work was not directly related to BSC. The composition of the participant group and participant profiles are summarized in Table 3.1.

Table 3.1 *Participants' Profiles*

		Number of participants
Gender	Male	9
	Female	4
Unit	Subsidiary A	4
	Subsidiary B	5
	Headquarters	4

Roles in BSC	Initiator	1
	Implementer	4
	Implementation Leader	3
	User	3
	Non-user	2

Key documents

As mentioned above, key documents are very important sources of data in case studies. Key documents reviewed in this case included: the company’s annual reports, information available from its internal media outlets and internal forums, the report from the 2016 organizational climate survey, and the 2013 company yearbook.

These internal media outlets consist of the internal newsletter and internal online discussions on innovation and balanced scorecard, dated from 2012- 2017. There were 48 articles on the internal newsletter specifically mentioning BSC during the periods. In 2013, there were many articles on the internal communications reporting on the strategy formulation at each function and business unit which did not specify BSC but were related to the implementation of BSC. Since 2016, the company joined Facebook at work and implemented it as a way to communicate and exchange ideas within the corporation. There were 10 open posts related to BSC during that time of data collection and all were posted in the forum called Innovation or Die on the corporation’s Facebook page. Each post had a range from 60 to 150 comments. This internal communication channel data was collected to inform the objectified discourse on BSC, as well as the overall progress

of the implementation. It also served as a way to improve the validation of the interview data with cross-checking information.

The company's internal publications on its history and growth were also collected and reviewed. There were three official documents on the company's history and culture written by organizational members, and edited by its Culture Department and top management team. These documents contained no information directly related to the implementation of BSC for various reasons, such as: because the documents were published after in the height of BSC implementation; or because the implementation of BSC was not sufficient enough to be documented in the organization's cultural life. Nevertheless, these documents provided additional information on the company history and culture and provided the researcher with insights on the conditions under which the implementation of BSC was unfolding.

From the key documents collected, the researcher was able to construct a chronology of events in the implementation of BSC, and identify the hidden voices in the official discourses that happened throughout the process. Therefore, these documents played a key role in making connections among different elements of the social construction of BSC.

Observations

On-site observations were conducted in summer 2016. Field notes were written in every occasion that I visited the company, focusing on what I saw, and drew meanings from especially on how employees interacted with each other, how physical structures were set up, and the atmosphere of work. In addition, I had observed two trainings for new employees and for managers respectively. These trainings provided me greater

understanding of the organizational culture. Informal conversations were conducted to cross-check some information provided during the interviews such as the technical aspects of balanced scorecard, or what they knew about the implementation. I also kept reflective diary to keep track of the evolving data and thoughts as they were constructed throughout the research process.

Data Analysis and Interpretation

A primary goal of within-case analysis is to describe, understand, and explain what has happened in a single bounded context (Miles, Huberman, & Saldana, 2013). As a result, data analysis consists of examining, categorizing, and recombining the evidence to address the study's research questions (Yin, 2013). The analysis of collected data was concurrent with data collection as suggested by Miles, Huberman, & Saldana (2013).

Individual interviews underwent an analysis which followed the recommendations of Miles, Huberman, & Saldana (2013) and Saldana (2016), which suggested three steps of analyzing data including First Cycle coding, Pattern Codes, and the process of deriving more general terms (Miles, Huberman, & Saldana, 2013). Coding is “deep reflection about and, thus deep analysis and interpretation of the data's meanings” (Miles, Huberman & Saldana, 2013, p. 71). First Cycle coding methods generate codes initially assigned to the data chunks. Based on the research questions which focus on the process, perceptions, and experiences, the following coding methods were applied to analyze data: elemental methods and affective methods.

The elemental methods are basic approach used to review and build a foundation for future coding cycles (Saldana, 2016). In this study, the elemental methods used structural coding, descriptive coding, in vivo coding, and process coding). Structural

coding is often used to categorize the data corpus to examine comparable segments of data (Guest & MacQueen, 2012). Examples of structural codes generated were challenges, perceptions, roots of perceptions, initial reactions to the change, etc. Descriptive coding is used to extract the content of the data (Saldana, 2016). Many descriptive codes were created to convey the substance meaning of the data such as top-down system, strong management tool, comprehensive tool, mindset changes, etc. Some terms used by the participants capture the substance of the content and were used in In vivo coding. These codes include BSCholic, leadership determination, fractal philosophy, team-spirit, etc. Process coding was used mainly to capture the activities happening in the implementation in the organization. Examples of the process codes are operating, strategy formulating, talking with peers, escalating the conflicts, etc. .

The use of the affective methods in the first cycle coding is recommended to capture the subjective qualities of human experience (Saldana, 2016). Emotion coding and values coding were used in the study. Emotion coding was used to label the feeling of participants in the implementation of BSC. Examples of emotion codes generated are: eager, coerced, worried, etc. Value coding was used to assess the participants' value, attitude, and belief systems at work. Examples of value codes that were created are: preference for external sources, competitiveness, harmony at work, respect for seniority, military culture, etc.

After the first cycle coding, pattern coding was primarily used in the second cycle coding. The pattern coding is suggested to use for creating category labels that identify similarly coded data (Saldana, 2016). The second cycle coding helped to generate themes or second-order codes or categories. Examples of these categories are four perceptions

toward BSC, and three perceptions toward management innovation. Besides patterns coding, the focused coding is suggested to discover the central category of the research (Saldana, 2016). The focused coding was used in this study, involving jotting and analytic memos to create more general terms. This step helped to extract the discursive tensions found in this study.

For key document review, relevant information was extracted to compare it with other data and to combine the data into the explanatory framework.

Limitations of the Study

As with any research, this study had several limitations. First, managers and employees were asked to recall their reactions, perceptions, and behaviors after the fact. The delay might have altered their ability to accurately describe their experiences and behaviors. Second, the study was conducted in an organization in Vietnam, as a result its findings might not be transferrable into different contexts. In an acknowledgement of these limitations, the researcher used research rigor criteria set forth by Lincoln & Guba (1985) to minimize these possible shortcomings. The four criteria included credibility, transferability, dependability, and confirmability (Lincoln & Guba, 1985), instead of validity, objectivity and reliability, which are used in positivistic research (Anfara Jr, Brown, & Mangione, 2002; Creswell & Miller, 2000).

Credibility

Credibility is described as how believable the research findings are. Anfara (2000) suggests that the credibility is similar to internal validity. Prolonged engagement in field, use of peer debriefing, triangulation, member checks and time sampling are strategies to

ensure credibility (Anfara, 2000). Creswell & Miller (2000) suggested three major measures to ensure internal validity including pattern matching and triangulation. Among these measures, Lincoln and Guba (1985) describe member checks as “the most crucial technique for establishing credibility” (p. 314).

In an attempt to ensure credibility, triangulation and member checks were used in this study. Triangulation is a procedure where researchers search for convergence among multiple and difference sources (Creswell & Miller, 2000). Triangulation of methods and sources were utilized. The cross-checks for information and interpretation accuracy were solicited during interviews. The collected data from interviews and field notes were validated by triangulating with each other and with key documents.

Member checks consist of taking data and interpretation back to the participants in the study so they can confirm the credibility (Creswell & Miller, 2000). All participants were engaged in member checks along the interviews and after the interviews. The researcher clarified what she understood from the conversation, major themes, and asked for confirmation. Participants were encouraged to correct any statements that did not reflect what they had wanted to state.

Dependability

Dependability describes how dependable the results are. It is similar to reliability criterion in positivistic research (Anfara et al., 2003). It can also refer to the quality control criteria because it asks whether the study has been conducted with reasonable care (Miles & Huberman, 2013). Transparency is key to ensure reliability (Gibbert et al., 2008). To determine the dependability of the study, hence, a full description of this study and the methodology employed is provided. The description helps readers to determine

whether the study and the data were dependable. In addition, all data and research activities have been recorded so that any aspect of the study can be reviewed by interested parties at any time.

Confirmability

Confirmability can be framed as one of relative neutrality and reasonable freedom from unacknowledged researcher biases (Miles et al., 2013). This criterion corresponds to objectivity in positivistic research (Anfara, 2002) or external reliability (Miles et al., 2013). Anfara (2003) suggests two measures to ensure confirmability, namely triangulation and practice reflexivity. Miles et al. (2013) suggest keeping a detailed record of the study's methods and procedures, which can be available to be audited. Confirmability of this study, hence, is ensured by practicing reflexivity, by detailed record of study's methods and procedures which was explained above, and by triangulation which was mentioned earlier. Reflexivity is for the researcher to self-disclose assumptions, beliefs, and biases (Creswell & Miller, 2000). An attempt to meet this criteria was made through the use of jottings during the data analysis process, keeping reflective memos, and keeping a research diary.

Transferability

Transferability means that the conclusions of a study could have larger implications or impact. However, it is important to note that the concept of transferability is different from the concept of external validity in quantitative research. Qualitative researchers cannot determine if the findings are transferable, as only readers who are interested in the findings can determine if they are transferable to their settings (Lincoln

& Guba, 1985). Hence, to enable the readers to make this determination, rich descriptions of the findings are provided. In addition, the description of organizational context and external environment is provided, thus enabling the reader to determine the transferability of the findings to their own context.

Chapter 4 : Findings

The social construction of management innovation reality in the case studied is bounded by the case context, the hegemony of management innovation perceptions, and the external contexts of the case. As a result, the implementation of balanced scorecard in the case is constructed within these boundaries. The findings from the data analysis are presented below corresponding to the three research questions: (1) what are the organization leaders' and members' perceptions of management innovation? (2) How have they constructed and reconstructed the realities of management innovation in the case of balanced scorecard? And (3) how the balanced scorecard is implemented in the organization? For each question, identified themes will be presented, and different discursive tensions that have emerged will be discussed.

Research Question (RQ) 1: Perceptions of Management Innovation

Perceptions of management innovation constitute a context for the implementation of balanced scorecard (BSC). The analysis yielded several notable findings related to organizational leaders and managers' perceptions of management innovation. First, the concept of management innovation is relatively new to the participants. Second, there are several discourses related to management innovation including positive change, goal-oriented process, and adoptive innovation. A discourse refers to "a connected set of statements, concepts, terms, and expressions about a particular issue, framing people perceptions and actions with respect to that issue" (Watson, 1994, p. 113). Third, the different discourses on management innovation converge on the positivity and enthusiasm toward management innovation.

Management Innovation as a New to Participants Concept

Though innovation is not an unfamiliar concept to the participants, the concept of management innovation is relatively new to the participants which gave rise to different views in management innovation. When being asked about their definitions of management innovation (which is translated into Vietnamese as “đổi mới quản lý”), many participants did not give a definition of management innovation immediately. Instead, they pondered and started with a familiar concept of innovation then considered management innovation as a byproduct of other changes such as changes in business processes. A participant who was a manager at a subsidiary responded:

“Management innovation, I can’t say exactly what it is...but I think innovation is a change in the way we do things to make it better. Management is a process to support business process. When business changes we need to change management too”
(Interview 5).

This response highlights not only the unfamiliarity of management innovation to the participant, but also a focus on business outcomes- one of the central themes in the perception of management innovation. In addition, it implies that management work needs to change if only business process changes. In other words, if businesses are doing fine, there will be no need to change in management or implementing management innovation.

The unaccustomedness of management innovation is also expressed via participants’ categorization of innovation in which management innovation was not considered as a distinctive type of innovation. Instead, participants perceived

management innovation as something similar to product or process innovation. A participant said:

“Management innovation, for me, is just like innovation in products or innovation in the way we do things” (Interview 2).

There was even evidence of disinterest in categorization of innovation, including management innovation, even though innovation was considered as necessary factor to improve productivity, and to develop the organization. A participant said:

“Innovation is certainly necessary in theory. We need to find different ways to improve productivity, improve the quality. In reality, we don’t think of it as often. We don’t think of management innovation or any types of innovation because it is unnecessary for our work. Innovation is just innovation, it is not important to consider if it is a product innovation or management innovation. It is not necessary to categorize that way” (Interview 9)

The concept of management innovation also rarely appeared in the organizational discourses. A search of organizational documents and forums, using for key word “management innovation” yielded only 7 results, while key word search for innovation yielded 117 results.

Management innovation, in summary, is scarcely discussed in the organizational discourses and relatively new to the participants. The newness of management innovation creates favorable conditions for the emergence of different perceptions of management innovation. The participants’ perceptions of management innovation can be grouped into three different categories as presented in the following section: management innovation

as positive change; management innovation as goal-oriented process; and management innovation as adoptive innovation (see Table 4.1).

Management Innovation as a Positive Change

The positive change theme describes management innovation as change which brings positive outcomes to the organization. This theme was the most frequently encountered, with 85% of participants discussing it. Examples of codes associated with this theme were:

“Innovation is a different way of doing things which bring higher efficiency. Management innovation is no different” (Interview 11).

“Management innovation is a change which has to bring two things to the organization: number one is the improvement in organizational effectiveness; and number two is the solution to the problem, to the barriers of organizational development and the outcome has to bring clear, visible effectiveness” (Interview 13).

The above quote reflects both the emphasis on positive change and the dominant focus on financial and measurable outcomes throughout the organization: New ideas or initiatives should produce tangible financial outcomes. In the key documents collected, specifically the internal communication articles, the organization’s history, as well as materials for new employee orientation training, organizational heroes were painted as the ones who ultimately brought big contracts, new customers, and new markets to the organization. Stories noted in the organization’s brief history, which was circulated internally, were also overwhelmingly about finding new customers, and new contracts. The following excerpt illustrated the financial value as an important thread in the organizational history when it was established:

“A company was born without any capital, property or office. It has only young scientists who could face any challenge. These scientists accepted to stay away from the career of scientific research to pursue business with full of risks and challenges. They bear the aspiration to contribute to the prosperity of the nation and Vietnamese” (The Organizational Brief History, p. 59)

The values of financial outcomes were also highlighted in the organizational mission statement which again stresses the mission of contributing to nation’s prosperity.

In summary, focusing on tangible organizational outcomes was of utmost importance when talking about management innovation. This dominant view played a role in forming a negative perception of the implementation of BSC, which will be discussed later.

Management Innovation as a Goal-oriented Process

The theme of top-down goal oriented process emphasized the perception that management innovation starts from the top, is initiated by organizational leaders, cascading down to the lower levels of the organizational hierarchy. Here the term “goal-oriented process” instead of “top-down process” was used because the participants most often used this term. In addition, the use of the term “goal-oriented” emphasizes further and more specifically the importance of leaders in setting the direction for the organization. Besides, the perception of management innovation as goal-oriented process also emphasizes the process nature of management innovation rather than its outcome, which is the essence of the management- innovation-as-a-positive-change perception. The goal-oriented process view also encompasses the focus of management mindset as

both starting point and outcomes of management innovation. An example of code for this theme was as follows:

“Management innovation has to start with a change in management mindset. The mindset has to be clear, the goal has to be clear...management innovation is a process but we need to know its direction, and the direction has to be set from the leader”
(Interview 10).

This quote reflects that organizational leaders have to set the goal and directions of the management innovation. It also manifests the importance of management mindset at the beginning of management innovation. The change has to start from the leaders of the organization, from their own management mindset. The following quote is one of many that illustrated the importance of management mindset in management innovation:

“Management innovation can only be successful if the organizational leaders change their own management mindset. If they don’t change, don’t be the role model, it won’t work”

The theme of management innovation as goal-oriented process is the second most frequent theme in the meta-category of perceptions of management innovation, as it came up in interviews with 46% of participants. All of these participants took active role in the implementation of BSC. The non-users of BSC, who were not actively involved in the implementation of BSC, are among those who did not perceive management innovation as a goal-oriented process. Their perceptions were aligned with the previous theme of positive change. Though not all participants considered management innovation as goal-oriented process, all agreed on the importance of organizational leaders to management innovation.

The goal-oriented process view of management innovation was also found in the key documents. In the organizational internal newsletter, when asked about the status of BSC, an organizational leader stated:

“When implementing any management innovation project, there will be a certain level of derailment, especially when management innovation requires changes in habits and perceptions of many people. At this challenging time, the role of leaders is very important. It is similar to that we are driving on a motorbike and when it breaks down in the middle of the road. The role of driver like the leader, is very important to drive the motorbike to the pre-determined path.” (Key documents - Internal Communication

The above quote reflects the importance of leaders to management innovation, and emphasizes mindsets and habits as outcomes of management innovation. More importantly, it suggests a pre-determined path of management innovation which underlines the assumption that management innovation is a goal-oriented process. With the goal or the direction set by organizational leaders, management innovation is implemented to achieve that goal. In the challenging time, organizational leaders are responsible to drive the management innovation implementation process on track, on the pre-determined path to achieve the pre-determined goal.

Management Innovation as an Adoptive Innovation

For participants in this study, management innovation in the organization was adoption of new tools for the use in the organization. As stated by a subsidiary manager:

“Management innovation is the application of a proven effective systematic way to manage. We learn it, modify it and use it rather than we try to come up with our own way.” (Interview 1)

The quote manifests the perception of learning from others as major step in management innovation. Organizational learning is also a strong focus of the case study organization which was considered as the first company in Vietnam forcing all employees to utilize massive open online courses (MOOC). For instance, all employees are required to learn English on Douingo, software engineers are required to take updated Python programming courses, managers are required to take various people management courses on Coursera. The above quotation also suggests the importance of adaptation in management innovation. The importance of adaptation was also found in the organizational leaders' view of management innovation. In the words of an organizational leader:

“Any new tools or practices when applied in our organization carry our signature which is unique and, in many situations, only applicable in our organization” (Interview 7)

This quotation conveys their viewpoints of novelty related to management innovation. Although the management innovation is not entirely created by them, it is adapted to not only fit with their organization, but also ‘carry’ their signature, becoming their own unique creation. The perception of the adaptive nature of management innovation in the organization was shared among four participants. None of these four participants were implementers of the BSC but they played key role in the implementation of BSC, being users of the system, or subsidiaries leaders/ implementation leaders.

Participants’ shared perceptions of the adaptive nature of management innovation might be differed in the consideration of novelty in management innovation. As

illustrated through the two previous quotes, while the former suggest the lack of importance of novelty by depreciating the in-house creation, the latter valued the novelty and considered the management innovation as an adoptive but unique creation.

In summary, the data collected showed different perceptions of management innovation shared among participants namely management innovation as positive change, as a goal-oriented process, and as adoptive innovation. The theme of positive change was shared among all participants and was also found in organizational internal documents. The two other themes were shared by some of the participants and were not found in the collected internal documents. The findings discussed above are summarized in Table 4.1. These themes influenced how the participants perceived BSC which all of them considered to be an example of management innovation. In the following section, the findings related to participants' perceptions toward the BSC will be summarized.

Table 4.1 *Perceptions of Management Innovation*

	MI as goal-oriented process	MI as positive change	MI as an adoptive innovation
Interview1	-	x	x
Interview10	x	-	-
Interview11	-	x	-
Interview12	-	x	-
Interview13	x	x	-
Interview2	x	x	-
Interview3	-	x	-
Interview4	x	-	-
Interview5	x	x	-
Interview6	-	x	x
Interview7	x	x	x
Interview8	-	x	-
Interview9	-	x	x
Documents	x	x	-

RQ 2: Constructions of Realities of an Adoptive Management Innovation

The participants' perceptions of the realities of the implementation of BSC are bounded by their perceptions of management innovation, of the specific adoptive management innovation (the BSC) itself, and of the organizational context. A number of themes related to perceptions of BSC emerged through the analysis. These themes constitute a discourse on BSC in the organization. A discourse refers to a connected set of statements, concepts, terms and expressions about a particular issue, framing people's perceptions and actions with respect to that issue (Watson, 1994). The discourse on BSC includes: BSC as a strong management tool; BSC is not new; BSC as the work of the leaders; BSC as a fad; and BSC as a methodology and a process (see Table 4.2). In the analysis of these themes, several discursive tensions have surfaced, reflecting the impact of management innovation perceptions on the perceptions of BSC. Tension refers as forces 'being stretched' or 'pulling against each other' (Tension n.d., 2018). As such, a discursive tension refers to forces pulling against each other in the discourse, i.e. different tensional elements in the discourse. The discursive tensions related to BSC are headquarters vs. subsidiaries, fashion vs. sustainability, and process-oriented vs. results-oriented. In the following, the emerging themes were described, followed by the discursive tension' analysis.

Discourses on BSC: Four Themes

BSC as a strong management tool. All participants except one shared a perception that BSC was a strong management tool manifested through its potential benefits to management work, and its capability to implement the organization's

management philosophy of fractalⁱ. A number of the benefits of BSC were listed: BSC as a tool enabling a timely review of organizational health; being a great tool for headquarters to communicate with, support, as well as control subsidiaries; BSC a tool that helps to standardize the strategy planning and management process, etc. An example of a response coded in this category was:

“I think BSC is a very strong management tool. For a large organization like ours, the implementation of BSC will bring great benefits. It will make the leader more proactive and can manage the organizational health from anywhere and at any time” (Interview 4).

Several participants also appreciated the comprehensiveness of BSC as a tool that covers all resources, links them in a scientific way, and tracks their activities:

“BSC is a good management tool because it covers many factors, not only financial factors, sales, but also other factors. It has many different layers, perspectives which helps the managers to manage the organization better and easier, changing our mindset in management too” (Interview 3).

However, a more reserved stance also existed, casting doubt on the strength of fundamental positive changes that BSC could bring to the organization. For example, one participant suggested that there were no proven benefits brought by the implementation of BSC:

“If we are saying that applying BSC in management could bring fundamental change in our management, then I haven’t seen that change yet”.

The perception of the strength of BSC was also supported by the information, found in internal documents related to BSC. This widely shared stance echoed the

organizational consensus on the perceived positive change as pre-condition for any management innovation implemented in the organization.

BSC is not new. The second theme related to perceptions toward BSC was related to its newness. Eight participants expressed an opinion that BSC was not new. They described BSC as a part of organization's key performance indicators. Some also said that BSC was not something novel and was a tool that had been implemented many years ago. An implementation leader expressed:

“BSC is not something very new. It has been around years ago, and proved to be effective in other companies around the world. So we learned it, improved it, and tried to use it to make our management work more sophisticatedly” (Interview 8).

This theme is closely related to the previous theme of strong management tool. It continues to signify the emphasis on positive change as a justification for implementing BSC regardless of the fact that the BSC was not something really new and innovative. This perception that BSC was not a new management tool was also found in the internal documents. In almost all internal communications related to BSC, the little box cited the Bain & Co report that *‘60% companies in Fortune 500 used BSC and 73% of them reported the effectiveness of BSC was extremely or very high’* (Key documents). The theme that BSC was not new also reflects the influence of the perceptions of participants on management innovation as an adoptive innovation.

BSC as the work of the leaders. The third theme was the stance that BSC was the work of the leaders. This perception was expressed by seven participants in the study and also surfaced throughout the review of key documents which manifested the leaders'

activities in BSC implementation. Participants, expressing this perception, said that BSC was leaders' work and a very top-down system. For example, an implementer said:

“BSC is not similar to other standards or processes that we have implemented previously in which employees were provided training and materials to follow. Instead, BSC is the work of the leaders. The leaders have to really turn up their sleeves and work on the specificity of the system” (Interview 3).

This theme also conveyed the participants' view that BSC was something out of the lower level employees' control and that the subsidiaries are the users of BSC. These perceptions were reflected in the following references:

“The headquarters is in charge of the BSC framework, and its implementation. The subsidiaries like ours are the users, the beneficial of the framework. We were asked to participate and follow through.” (Interview 4).

The perception that BSC is the work of leaders influenced how its implementation progressed in the organization, affecting the level of participation of organizational members.

BSC as a fad. The fourth theme describes the perception that BSC was just a fad, fashion, and that it would be gone very soon. This perception was expressed by four participants in the case whose roles were users, non-users, and BSC implementation leader at subsidiaries. The perception of BSC as fad or fashion conveyed negative emotions attached to the BSC and its implementation. A participant expressed that:

“If we are serious about implementing it, then it will bring tremendous benefits. But if we are just doing it like a fashion movement, then it will be very difficult and will not be able to reap the harvest” (Interview 4).

It was noteworthy to mention that such a critical view of BSC was expressed by a leader of a subsidiary who was responsible for implementing BSC in his subsidiary:

“Our organization saw BSC as a fashion mode, and would like to copy it and implement it. For us, it is something nice to have. It is not critical, not the key to our business success” (Interview 6)

This negative perception of BSC had significant impact on how BSC was implemented in the organization including its subsidiaries. Further linkages between the perception of BSC as a fad and the implementation of BSC will be analyzed later.

In summary, the participants’ perceptions of BSC were categorized into four different themes: BSC as a strong management tool; BSC as the work of the leaders; BSC is not new; and BSC as a fad. Except for the perception of BSC as a fad, all other three themes were also found in the key documents collected. The themes were interrelated and sometimes formed tensions. The deeper investigation of different elements in the texts revealed several discursive tensions in the perception of BSC as presented below.

Discursive Tensions

The four themes of BSC that emerged through the interviews and key documents analysis formed a discourse of BSC in the organization. The discursive tensions in the perceptions of BSC that emerged from this analysis were centered on headquarters vs. subsidiaries, supporting, fashion vs. sustainability, and process- oriented vs. result-oriented. In addition, the further analysis of the reservoirs of these viewpoints exposed separation among participants depending on their role in BSC as well. In the following, each tension will be presented.

Headquarters vs. subsidiaries. The tension between headquarters vs. subsidiaries became evident in several ways. First, throughout the conversations, whenever the participants were talking about BSC, the duality between “we” (meaning their own unit) and “they” (referring to the headquarters) was evident. The ownership of BSC was always associated with the headquarters, and not with the subsidiaries. A manager at a subsidiary said: *‘BSC was the headquarters work; we, the subsidiaries, just contributed a bit.’* (Interview 5). The owner of the BSC was the headquarters, yet its implementation required the committed participation from all employees, especially the implementation leaders.

Second, although almost all participants perceived BSC as a strong management tool, many considered its strength focused on the benefits that it brought to the headquarters, not to the whole organization. Meanwhile the implementers at headquarters perceived it as a tool to aid the subsidiaries to manage its own sub-units where the business activities actually happen. In a word of an implementer:

“The corporation wanted to build a system to be able to ‘see’ the subsidiaries. Seeing is not for controlling, but to help the subsidiaries to monitor its own business. We built the whole system, so all subsidiaries can use, can monitor their own businesses, increasing our management system (Interview 3).

Third, the tensions between headquarters and subsidiaries were also found in participants’ perceptions of BSC as a fad. As mentioned earlier, the perceptions of BSC as a fad were expressed by several participants and all of them were from the subsidiaries. While headquarters participants agreed that BSC was not new, they emphasized the benefits of BSC and the need to apply BSC in the organization.

Finally, the pessimistic emotion and negative notation when talking about BSC were noticeable in all participants from the subsidiaries, but were not as visible among the headquarters participants. Non-headquarter participants, especially users and the implementation lead which accounted for 96% references related to negative emotions, expressed feeling of being tired, confused, coerced, upset, worried, and uncertain (see Table 4.3).

Fashion vs. sustainability. The second tension was between fashion and sustainability. It conveys the polarity between the perceptions that BSC was a fad and that BSC was a strong management tool, especially in strategy planning and management processes, completing the corporation's management philosophy. As noted earlier, BSC as fad was a significant criticism and a negative perception found in interviews with several participants. Participants also conveyed the doubts about the benefits that BSC would bring to the organization and expressed their skepticism about too many changes and the organization's inability to bring an innovation to successful fruition. A manager at the subsidiary said:

“I do think that our capabilities to learn and follow through an innovation are very low. We lack patience in implementing something from A to Z. I think we need that more than other things. We are doing very fine and we need to sustain that. But instead we are finding a new tool (BSC) and hope it will make us better, and probably won't follow it through. That is scary thing that I'm worry about” (Interview 5).

Meanwhile, BSC was seen as a tool to fulfill the organization's management philosophy, supporting the sustainable development of the organization:

“BSC is very important to us. With that tool, we are able to connect all elements in our management philosophy into a cycle” (Interview 7).

The quote illustrated the contradiction among participants’ viewpoints on BSC. On the one hand, BSC was justified as a tool to support the organization’s sustainable development. On the other hand, it was seen as a fashion movement, a tool that has nothing to do with long-term, sustainable development. This tension was seen both within perceptions of several participants and among participants, suggesting self-contradictory thinking and tension both within and among participants.

Process-oriented vs. result-oriented. The last discursive tension was the polarity between the emphasis on the process of BSC and the emphasis on its results. The tension was evidenced mainly between the implementers and non-users, those who did not directly participate in the BSC process but contributed significantly to the indexes on the scorecard. The implementers in this study considered BSC as a methodology, a framework, a process designed and led by the headquarters. Meanwhile, non-users did not pay attention to the process or technical nature of BSC. Instead, they focused on the business results and performance. A manager expressed:

“BSC is just a set of KPIs. The important thing is how to drive these KPIs. Saying that if I follow BSC, I will be able to succeed is not true. BSC is a strong theoretical model. The important thing is how to apply it. There is no one-size-fit-all model for the whole corporation. At the end of the day, what we are delivering to customers is important” (Interview 9).

Table 4.2 Number of references related to Emotions toward BSC

	Negative	Positive
User	36	6

Implementer	0	0
Non-user	2	1
Lead	12	2
Initiator	0	4

In summary, the content analysis showed different tensions that emerged in the discourses of BSC within the organization. While almost all participants agreed that the BSC was a strong management tool, how its strength brings benefits to them and to the organization was not always clear. Participants who were skeptical about BSC benefits to themselves and to their organizations were inclined to perceive BSC as a fad, and/or a tool to control subsidiaries from headquarters. Meanwhile headquarters participants were inclined to embrace the benefits of BSC to the organization and perceived it as a tool for strategic planning and realizing the company’s management philosophy. There were also competing discourses related to BSC in the organization, consisting of tensions between sustainability and fashion, and the BSC being process oriented vs. result oriented. These tensions were managed as the implementation of the BSC was unfolded. The data structure and themes are summarized in the Table 4.3.

Table 4.3 *Discourses and discursive tensions related to the BSC implementation*

Theoretical Categories- Discursive Tensions	Second-order Categories- Discourses on BSC	First-order Categories	Sub A	Sub B	HO	User	Implementer	Non-user	Implementation Leader	Initiator
	BSC as a fad	BSC as a fad	-	x	-	x	-	x	x	-

Fashion vs. Sustainability	BSC is not new	Not an innovation because no evidence of improvement	x	-	-	-	-	x	-	-
		BSC as KPI	-	x	x	-	x	x	x	X
		BSC as theoretical model without practical value	-	x	-	-	-	x	-	-
		KPI is easy to set	-	x	-	-	-	x	-	-
		Very Specific	-	x	x	x	x	-	-	X
		BSC brings benefits to managers	x	x	-	x	x	-	x	-
Process-oriented vs. Result-oriented	BSC as a strong management tool	BSC brings two change or innovation to organization	-	x	x	x	x	-	x	-
		Cover all resources	x	x	x	-	x	-	x	X
		Timely review organization	-	x	-	x	x	-	x	-
		Tool to control from HO	x	x	x	x	x	x	x	-
		Tools for HO to communicate with subsidiaries	x	x	x	-	x	x	-	-
		It is of leaders' work	-	x	x	x	x	-	-	-
Headquarters vs. Subsidiaries	BSC is the work of the top leaders	Something out of my control	-	-	-	x	-	-	-	
			-	-	-	-	-	-	-	

	Subsidiaries are the user of BSC	-	x	-	-	-	-	-	x	-
	Top-down system-require all participation	-	x	-	-	-	-	-	x	-

RQ 3: Processes of the Balanced Scorecard Transformation

The data analysis suggests that BSC was implemented in the organization through various processes which started from the CEO’s learning about BSC at a regional business network conference to its integration into organizational practices. The BSC was officially known to be implemented within the company when a project team was formed in 2012 (see Appendix I for major milestones of BSC implementation in the case study). The implementation processes were not the same in all subsidiaries. Among the two subsidiaries investigated, one subsidiary remained struggling with the establishment of KPIs. The implementation of BSC at the other subsidiary was integrated into its management practices.

Several themes emerged relative to how the BSC happened in the organization. These themes are related to different sub-processes, challenges, and factors supporting the adoption of the BSC. These sub-processes were not considered as phases or stages which are often described in previous studies on management innovation processes. Instead, the sub-processes are presented without a specific chronological order in this study. The sub-processes recorded in the case were the *initiation, training, communication, the implementation which includes execution, the operation, the digitalization, and the institutionalization*. The training and communication activities were implemented to inform participants about the BSC and train them on how to apply,

implement, and execute the tool. The execution process mainly focused on strategy formulation, and KPI formulation activities. The operation process started when all basic BSC deliverables were developed including KPI and strategy maps, focusing on matching KPI with the strategies. The digitalization was marked with the birth of the eBSC tool which was created to manage and evaluate the strategy planning process (see Table 4.4 for more details on the deliverables of the BSC in the organization and Appendix I for the timeline and Gant chart of the processes). In order to incorporate the BSC into the organization, the institutionalization process aimed at establishing new organizational structures to promote the usage of BSC and to incorporate BSC into the organizational practices. These structures include new units, new rules and routines in the organizational practices. In the following sub-section, the sub processes will be presented and analyzed along with the challenges and factors pertaining to each sub-process.

Table 4.4 *Subprocesses with BSC deliverables*

<i>Sub-processes</i>		<i>Deliverables</i>	<i>People in charge</i>
Initiation		Decision to adopt the BSC	CEO
Training		Training sessions, informal meetings, one-on-one coaching, and materials to all stakeholders	Headquarters and implementers
Communication		Newsletters, internal communications about BSC	Implementers at headquarters
	<i>Execution</i>	Strategy formulation, KPI and basic deliverables (14 strategy maps, 14	Implementers and implementation lead

Implementation		scorecards, completed by Dec, 2014)	
	<i>Operation</i>	KPI matching, reviews (54 scorecards, 1054 KPIs with targets, 40 monthly reports and 108 reviews by Dec 2015), eBSC	All except non-users
Institutionalization		Organizational structure changes: unit structures, new rules and routines, including time allocated for BSC in all management meetings, new language, and formalized strategy management process	All

Initiation, Training, and Communication

The processes of initiation, training, and communication were all implemented by headquarters and featured little involvement of other participants.

Initiation. The initiation process, as mentioned above, was completed through internal consideration by the CEO and his encounters with external sources and consultants. The CEO decided to adopt the management innovation after learning about it in a regional conference and believed that it would match with his management philosophy. The company’s management philosophy consisted of two major elements: people- centered and fractal philosophy. The CEO described BSC as a great tool to

bridge the two elements, completing his management philosophy and supporting the sustain development of the organization. The decision to adopt the BSC was solely made by him and was supported by the top management team. But the official decision to adopt BSC had not been known until the training workshops were organized and key implementers and implementation leaders learned about the tool and its benefits. The CFO was charged with leading the implementation effort and a BSC project team was formed.

Training. The first training activity was implemented with key stakeholders including the top management team and all functional leaders and was led by an external consultant. Later training was conducted by the internal stakeholders, mainly initiated and organized by the BSC implementers. Training events were organized heavily in the first 22 months of the implementation (from June, 2012 to April, 2014) with more than one thousand participants. At first, participants felt overwhelmed and anxious with the quantity of knowledge as well as the lack of specific examples from Vietnam. An implementer said *“I was so anxious and felt like we were a blind without any rod, who needs to find a way out”* (Interview 3). These training sessions provided introductory information about BSC, and its benefits. They helped to heighten interest in BSC and informed organizational members about the implementation of BSC. Talking about the training activities in the first two years of implementation process, an implementation lead expressed:

“After the training, we felt like everything is important. But as a leader, I knew I couldn’t monitor all KPIs. It is very similar to driving the car. Inside the car, there are

hundreds of different indicators, but what you see and manage are only few indexes. These initial trainings were very good and informative” (Interview 6).

After April, 2014, the training events were implemented through various channels and/or methods which consisted of face-to-face training, informal meetings, experiential learning, and material dissemination. The face-to-face training events were held in subsidiaries and hosted by the implementers of BSC at subsidiaries with participation of their respective implementation lead. These formal training sessions provided specific examples and guidelines for implementation which helped to relieve the anxiety at the beginning of the implementation process. In addition to formal training, informal meetings were used as part of the informal learning component. These meetings were held monthly to answer all questions and clarify confusion. Many of the meetings involved heated arguments. In addition, through the informational meetings and experiential learning new habits and cultural values were introduced. An implementer revealed that:

“When we implemented, there were many mistakes. People put many indexes which didn’t even match with their own plan, but after reflection, I thought that the year we put efforts on building basic deliverables, we also trained new habits to them. People learned from new languages, new rules, and their own mistakes. We introduced new things and people learned new habits” (Interview 12)

This quote reflected that experiential learning happened outside the formal training events. The implementers purposely treated the specific activities in operation process (i.e. matching KPIs with the strategy maps of each unit) as a channel for organizational

members to learn new rules and new habits. The training process, hence, was overlapping with the operation process.

In addition, one-on-one coaching and providing supporting materials were used regularly. However, these were not perceived as very effective as stand-alone methods. An implementer revealed: *“without formal training events or meetings where questions can be answered and discussions can be made, the sending of materials email was not effective. People just worked and followed instruction without any feedback, the work didn't show much effectiveness”* (Interview 10).

The insufficient availability of formal training events was pointed out as the cause of the lack of awareness on BSC, as well as the lack of awareness on the strategic alignment among organizational members (see Figure 4.2 for a visual of relationships among the training-related processes).

Communication. Similar to the training process, the communication process was carried out throughout the implementation phase by headquarters with many different activities organized by headquarters to inform organizational members about the BSC, and coordinate related efforts, managing the discourses on BSC in the organization. Communication activities include regular meetings, communication via internal newsletter, internal cultural events, and social media platform (Facebook at work). These activities were coordinated by headquarters. The subsidiaries also used these communication activities to give feedback related to BSC to the headquarters, but the formal feedback channel was limited. An implementer at a subsidiary expressed:

“Most of communication from people who created strategy to us and from us to others were through electronic mail. But employees were not informed formally

regarding important issues. We were not informed in a complete way. If we ask, we will get an answer but if we don't we won't. There is no formal way to give feedback and the leaders usually don't proactively seek feedback either." (Interview 2).

Among communication channels, the regular meetings among the implementers were an important communication channel to monitor the implementation process. The implementers include employees whose job were directly involved with the BSC. Most of them worked in the strategic and management function throughout the organization. Some worked in quality assurance function. In these meetings, the technical details of BSC were clarified and discussed. They sometimes included heated arguments to resolve challenges during the implementation of BSC. In the words of a participant:

"In these meeting, monthly meeting, heated argument are prevalent. Many specific questions are asked, any confusion are raised and argued. Even if the headquarters people refused to answer at the moment, I still need to ask, because if I don't ask, I don't know how to implement." (Interview 10)

The arguments at the meeting tables were not uncommon in the organization. The freedom to express one's opinion was respected in the organization and was also considered as a way for employees to relieve stress. A manager said:

"At our organization, we can talk and express quite freely. My boss once told me that it was good that you were upset. You were upset because you actually care, if you don't care, there won't be any reason to upset" (Interview 2).

Internal communication media was an important channel to manage the discourses of BSC in the organization. These tools were administered by the headquarters. The analysis of these secondary materials (including 43 articles and more

than one hundred posts on internal forums) revealed that the content of the communication mainly focused on the benefits of the BSC as a strategic tool, the progress of BSCs, and the commitment of the leaders. It also reflected the sentiments about the BSCs in the organization and the objectification of BSCs with overly positive sentiments at the beginning of the process. The first negative note found in formal communication was dated January, 2014, after nearly one and a half years of launching the project. Only five out of 43 formal records were negative and conveyed the complaints, the resistance, the indifference, and the lack of awareness from various organizational members including high ranking business managers regarding the BSC implementation.

An interesting finding related to the organization's communication strategy was the usage of theater and concert performances. The company was organizing annual cultural and art events (scheduled annually in September). These events were primarily used to promote the culture of fun and creativity in the organization. A variety of art shows were performed by employees. In the art performances in 2015 annual gathering, BSC was featured with mixed messages which included both positive sentiments and complaints from various units in the organization regarding the implementation of BSC. These cultural and art events were also an opportunity for employees to give feedback and express themselves in artistic forms.

In summary, initiation, training, and communication were essential sub-processes in the overall process of the BSC implementation. The role of the external consultant was important in the beginning period but became less important as the BSC implementation continued to unfold. The training and communication activities were viewed as important

and helped to move the BSC forward. Training activities were diverse with significant amount of formal training events during the first phase of implementation. The informal training consisting of material transfers, regular meetings, and coaching were prevalent in the later phase of implementation. Communication served as platform to shape the discursive meaning of BSC in the organization. The role of communication and training will be explored further later. One of the important findings was the application of experiential learning and its effectiveness in supporting the implementation and especially the institutionalizing process. However, the lack of formal training events and the heavy usage of material transfers and informal meetings were thought to slow down the process and contributed to the lack of BSC awareness and strategic alignment among organizational members. As a result, the negative sentiments were emerging more in the later part of the balance scorecard implementation process.

Implementation: Execution and Operation

From participants' perspectives, the implementation was divided into two sub-processes which primarily differed on the targeted deliverables of each of the two sub-process. These sub-processes were named execution and operation. The execution process focused on building the basic deliverables for BSC to ensure that the BSC can operate. The execution tasks mainly included strategy formulation, and the formation of scorecards which consist of major KPIs for each business unit. The operation mainly focused on KPI matching with the business units and evaluation of the strategy implementation. The two processes were overlapping and closely inter-related, which provided timely and on-going feedback to continually improve KPIs and to improve the strategy process. But the boundary between the sub-processes was revealed to be clear

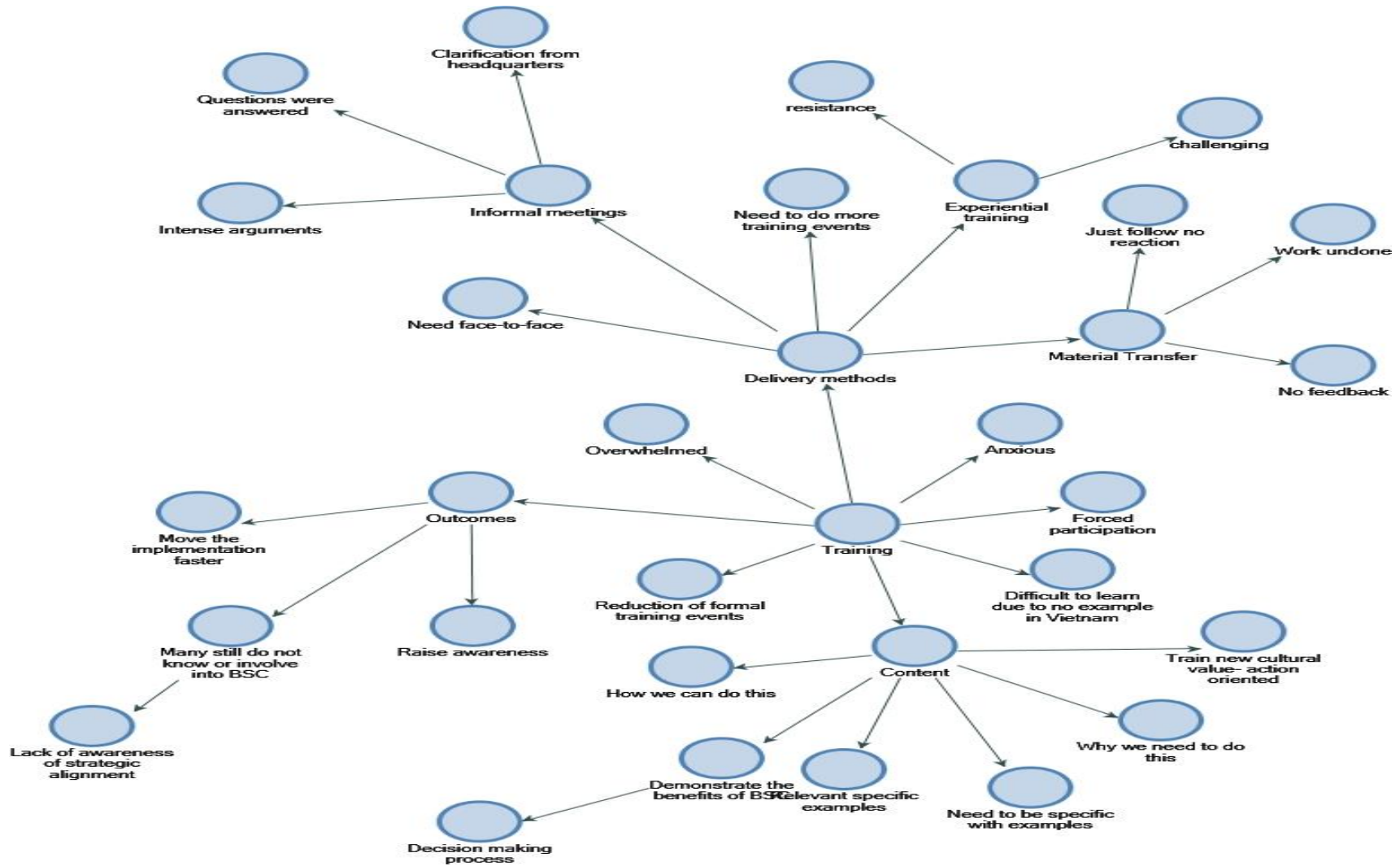


Figure 4.1 Training and communication

enough to be separated into two different sub-processes of the implementation. Key implementers in the case all talked about the two different processes. The two sub-processes were also different in terms of key players and sentiments. In the following, the two sub-processes will be analyzed further, and descriptions of the response strategies will be provided for each sub-process.

Execution. The major players in the execution sub-process were the headquarters implementers who led the efforts of strategy formulation, and designing BSC and templates for strategic planning as well as KPI templates, with some coordination with the subsidiaries. The coordination and consultation with subsidiaries in KPI formation were evidenced but not strong. The implementers expressed that during this stage, they had to ask business leaders many questions to understand their business in order to create meaningful KPIs, but the resistance and indifferent attitude from many business leaders made the process difficult. A former implementer (and then implementation leader) recalled that during the KPI formation process, *many business leaders showed disrespect to us who were young and inexperienced in their business lines. We had to explain to them about our job and asked for help from our top corporate leaders. But a lot of time, we swam by ourselves*” (Interview 4).

Implementers also pointed out that several subsidiaries in this period were not committed and were just *‘involved for the sake of involving’* (Interview 12). From other participants’ perspectives, the execution was initiated and owned by the head office. [The head office] *“should do the work”* (Interview 5). The lack of coordination, participation, and cooperation from subsidiaries were major challenges in this sub-process.

Despite all these challenges and concerns, the sustained commitment from the CEO and CFO were mentioned as key success factor to move the BSC forward. The CEO with his soft leadership style- he was considered as a boss who has never fired any of his subordinates- used his personal relationships and persuasion to influence other business leaders. He also directly modelled, led, and facilitated the strategy formulation. The CFO, on the other hand, kept pushing the project team and other business leaders to produce basic deliverables for BSC. The most visible outcome in this process was the completion of strategy maps led directly by the CEO. He led the top management team to build a strategy map for the corporation which was then cascaded to subsidiaries. The success was well communicated both internally and externally. However, the vast majority of employees did not pay attention to the strategy and its elements. A manager expressed that “*drawing such a big and fancy thing is not difficult, the difficult was how to implement it*”. The annual organizational quiz in 2016 also revealed a lower number of employees who could reiterate the organizational strategy. Many challenges which were articulated in this process included the lack of trust in the project team’s capabilities, lack of buy-in from business leaders, lack of data-driven organizational culture, etc. (see Table 4.5 for a more detailed description of challenges).

Response Strategies in Execution. The organizational top leaders employed different response strategies to direct the conversations and to shape the discourses on BSC in the organization. During this execution period, they used communication tools to promote the implementation of BSC by stressing the aspect of novelty in the company’s BSC implementation which did not resemble any BSC implementation in other companies. The novelty in the company’s approach to BSC was illustrated in the

integration of fractal philosophy into the implementation of BSC. The strategic alignment was created through duplication of key strategic objectives and measures at every level of strategic implementation. In the corporate strategy map, there were objectives which were identified that the member companies must consider in their strategies. At subsidiary level, a similar process happened. The fractal was considered as core methodology in the company's management system, as well as in its approach to implementing BSC. The CEO of the company explained the fractal philosophy as followed:

“Fractal is like a leaf. When I created the skeleton with my team, the other following teams will create their own leaves. Our leaves shared the same skeleton but we are different leaves. Our fractal approach makes our BSC unique” (Interview 7).

As illustrated above, the discourses on BSC demonstrated three major discursive tensions including headquarters vs. subsidiaries, fashion vs. sustainability, and process-oriented vs. result-oriented. With the unique internally developed fractal philosophy, the organizational leaders promoted the innovation aspect of the implemented BSC instead of acknowledging that BSC is not new.

This is coded as *selection strategy* which refers to choosing one element over the other elements in the discursive tension. In addition, the top leaders also emphasized that BSC could be both result-oriented and process-oriented, depending on specific times and locations of its implementation. In an internal communication newsletter, the CEO emphasized that *“the BSC consists of different iterative steps to help us formulate and manage our strategy. It is a long and sometimes tedious process”*. In many other internal publications, BSC implementation was also linked to the business results with stories of

how United Postal Services was successful in business after implementing BSC or industry report which demonstrated number of successful companies using BSC. This communication strategy responded to the discursive tension of result vs. process-oriented, which contributed to the hesitant participation of key stakeholders in the BSC. The strategy was coded as *differentiation strategy* which refers to emphasizing different elements of the discursive tension in different times or locations. The differentiation strategy aims at relieving the tension between result-oriented perspective of the BSC and the process-oriented one.

The organizational leaders also devised an interesting notion of BSC as a weapon of ‘people’s war’. The concept of ‘people’s war’ is popular in Vietnam given its long history of wars. The organization has a track record of using different elements of military norms and artifacts such as military uniforms, team building activities organized at a former military camp base, etc. In addition, the ‘people’s war’ notion also emphasized the participation that BSC needs in order to succeed. It also stressed the team spirit, the discipline, and the role of headquarters that the organizational leaders wanted to emphasize when things seemed to go wrong. The communication of BSC as a weapon of ‘people’s war’ was coded as *reframing strategy* which refers to finding new formulation to transcend the relationship among elements of discursive tensions. In this case, reframing BSC as a weapon of ‘people’s war’ was aimed at reforming the oppositional relationship between headquarters and subsidiaries in the context of BSC by connecting BSC with the core values of the organization (i.e. the team spirit, the discipline). The high discipline was the underlying reason for the decision to adopt BSC in at least one of two subsidiaries being investigated.

Following the lead of the corporate top leaders, the implementers amplified the discourse of BSC as a weapon in people's war, highlighted the consultation with subsidiaries, the importance of their participation, and the leaders' role in BSC. The reframing strategy was also utilized by this group of participants- the implementers. They also used selection strategy when dealing with the tension between process-oriented and result-oriented in BSC. They were the process owners, leading the processual steps of the BSC implementation, ensuring each step in the process be conducted in the right way. They also presented themselves as someone who preferred the result-oriented views of BSC, linking the tool with business results, making the implementers closer to the views of implementation leaders at subsidiaries.

These strategies of the change agents especially the reformulating strategies created engagement from implementation leaders. The implementation leaders responded by acknowledging the result-oriented nature of BSC and its potential benefits. They also participated in the process, agreed to adopt BSC, and devised the scorecards for their own subsidiaries in alignment with the headquarters. Their acceptance, though, remained not entirely in good faith, hence it was coded as *limited acceptance strategy* which refers to attempts to finding ways to live with the paradox. After one year of launching, all six subsidiaries completed their scorecards.

Table 4.5 *Challenges from Participants' Perspectives*

<i>Challenges</i>	<i>User</i>	<i>Impleme</i>	<i>Non-user</i>	<i>Impleme</i>	<i>Initiator</i>
Lack of involvement from implementation leaders in subsidiaries	X	X	X	X	-
Don't see value right away	-	-	X	X	X
Lack of trust in implementation team's capabilities	-	X	-	X	-

Gap in management sophistication	-	-	-	X	X
Lack of buy-in efforts from headquarters	X	X	X	X	-
Don't see the need to change	-	X	X	X	-
Lack of capabilities in functional staffs	-	X	-	-	-
The organization is too big for one management system like BSC	X	X	-	X	-
Cultural differences	-	X	-	X	-
Democratic culture	-	-	-	X	-
Limited Use of consultant	-	-	-	X	-
Inconsistence in philosophy and action	X	X	X	-	-
Lack of training	X	X	X	-	-
Not my problem	X	X	X	-	-
Culture no a data-driven	-	X	-	X	-
Resistance to change	-	X	-	-	-

In summary, the execution process was characterized by the tasks of strategy formulation and scorecards formation, the leading role of headquarters participants, and the lack of involvement and coordination from subsidiaries due to their different perceptions of BSC. The change agents employed different strategies to direct the communication and meanings of BSC including selection, differentiation and reformulation strategies. These strategies contributed to the engagement of implementation leaders with limited acceptance response to BSC. The execution process, as a result, was wrapped up with the completion of strategy maps, and the KPI templates which mainly designed by headquarters and top management team, creating basic deliverables of BSC for operating in the organization. The data for this process was summarized in the following table.

Table 4.6 *Execution Process Data Structure*

<i>Aggregated theoretical categories</i>	<i>Theoretical Categories</i>	<i>First order code</i>	<i>Sub A</i>	<i>Sub B</i>	<i>HO</i>	<i>User</i>	<i>Implementer</i>	<i>Non-user</i>	<i>Implementation</i>	<i>Initiator</i>
Response: Limited Acceptance	Limited acceptance due to high disciplined culture	abide by	x	x		-	-	-	x	-
	Limited acceptance due to high disciplined culture	Do for the sake of doing		x		-	-	-	x	-
Response: Selection	Innovation	Fractal to strategic cascading			x	x	x	-	-	X
	Innovation	New elements in strategy			x	x	x	-	x	-
Response: Reframing	Emphasizing the leaders role	HO design templates			x	-	-	-	x	-
	Emphasize the headquarters role	HO do the works		x	x	x	x	-	x	-
	Emphasizing participation	Consultation with the subsidiaries			x	-	x	-	-	-
	Emphasizing the leaders role	Top leaders do the work	x		x	-	x	x	x	-
	Emphasizing participation	BSC as weapon of people war			x	-	x	-	-	x
Response: Differentiation	Emphasizing the challenges and process nature of BSC	Iterative phase			x	-	-	-	-	x
	Emphasizing the result-oriented discourse of BSC	BSC linked to business results	x		x	-	x	-	x	x

Operation. The operation of BSC stage was implemented not in a pilot format but in all subsidiaries at the same time. Explaining the decision to implementing them all at once, the CEO said “*we need to do this in order to drive our strategy cohesively. And also we can do it because we have great team spirit and we are a great team*”. The

differences among businesses, later, pushed for more flexibility in the adoption of BSC. The progresses implemented among subsidiaries were not the same. The two subsidiaries investigated had different timelines on adopting BSC. One had already fully integrated BSC in its business operations with responsibilities delegated to each individual. The other remained constantly consolidating and adjusting its KPIs and elements on the BSC. It remained struggling with finding suitable KPIs which reflect its business.

The major tasks of this process were to match KPIs with business strategy and planning. It was characterized as the most challenging phase by several implementers mostly due to the mismatch between strategy and KPIs and the business complexities. The quality of the KPIs in the scorecards produced mainly by forced participation and by the headquarters during the execution were obviously not high enough to use them to evaluate the strategy.

The operation was so tiring and time consuming that one implementer had thought that the organization would stop to do it. This process was also accompanied by intense and heated arguments and internal conflicts. Technical problems were tantamount. An implementation leader even described this period as waste of resources, as an example of the headquarters being *BScholic*. This metaphor portrayed BSC as a bad addiction, but also suggested the strong determination from the top organizational leaders.

Response Strategies in Operation. The challenges emerged in the operation process were partially reflected via response strategies taken by participants into BSC.

Response Strategies by Subsidiaries. In the operation sub-process, there were differences in response strategies among the two subsidiaries investigated, namely

subsidiary A and subsidiary B. The subsidiary A was in educational business, while the subsidiary B operated in information technology business. The subsidiary A remained its strategy of limited acceptance similar to the execution phase which was to follow the headquarters' guidelines in BSC mostly due to the requirement of disciplined values in the organization. The subsidiary A faced with many technical problems in the operation process. A manager at the subsidiary A said:

“BSC helps managers to monitor business in real time. But it is in theory only. In practice, it takes so much time and there are delays in processing data from business activities to the system. We have worked closely with headquarters office to customize our KPI. Our business is unique in the corporation. One size-fit-all doesn't work.”

(Interview 2)

The subsidiary A had tried to cooperate with headquarters to implement BSC. A headquarters implementer acknowledged the efforts and cooperation by the subsidiary A and the challenges that the subsidiary A faced in the process. In the words of an implementer:

“the leader at subsidiary A seemed to buy in and paid attention to the implementation of the BSC, but the uniqueness of their business in the corporation made it difficult to follow the pace and templates. Their habitually low working style also contributed to the lengthened process of adoption” (Interview 3, name changed).

Meanwhile, the subsidiary B was found to be more oppositional. The implementation leader expressed the phenomenon of *BSCholic* at the headquarters. He also said that compared to other subsidiaries, his company's management level was more sophisticated and that the implementation of BSC would not improve the sophistication

of management in his subsidiary. Hence, it would be wasteful for his unit. However, due to the high discipline spirit in the organization, the subsidiary B remained committed to follow and implement the BSCs. An implementer at the subsidiary B said:

“it was the characteristics of high discipline in the organization. Many times, annoyance was filled in my chest, but we still had to do” (Interview 6).

Under the pressure from headquarters, the subsidiary B ultimately adopted the e-BSC and followed steps to match their KPIs with the scorecards. However, it had only one person in charge of the BSC in the organization rather than adopting a new function of strategic management into the subsidiary.

Response strategies from headquarters. Against the challenges and the responses of limited acceptance and opposition from subsidiaries, the top organizational leaders employed several different strategies to push forward the implementation of BSC. In terms of *communication*, they conveyed strong determination, vowed to bring the BSC on track and on progress, and acknowledged the challenges. The CFO delivered positive and strong commitment messages throughout all communication channels. These messages emphasized the benefits of BSC, especially the ability to demonstrate organizational health. In an internal article, the CFO said:

“BSC is a great strategy management tool which will help the company fulfill its ambition to be a global corporation...It is a very large system, hence every element has to coordinate very well.” (Key documents)

This message downplayed the *BSC*holic perception from subsidiaries. The *BSC*holic perception was never made public on the internal communication channels. However, during this period, the doubt in the benefits brought by the BSC was found in several of

the key internal communications. By emphasizing the benefits of BSC in the long term the headquarters utilized the *selection strategy* which choose specific elements over the others in the discursive tension of fashion versus sustainability in BSC discourses.

The CFO also acknowledged the challenges and believed that the major challenges stemmed from the low discipline commitment of some subsidiary leaders. This communication strategy was coded as *opposition strategy*, which directly blamed the subsidiary leaders for the upheaval faced in the implementation process.

Besides the CFO, the CEO also vowed that the organization had formed a BSC culture which combined the strong determination and the claim of *BScholic* made by some implementation leaders with negative sentiment into a positive message to the organization. This is coded as *reframing strategy*.

In addition to communication strategies conveying the determination from the organization and directing the discourses on BSC in the organization to a positive discourse, the headquarters also implemented series of training events to train managers how to use and operate BSC. It also applied rules which further consolidated their preferred meaning or perception of BSC. Some rules were imposed to demonstrate the serious commitment from organizational leaders to pursue BSC. For example, managers who came late to a mandatory BSC training would be fined. Several instances of anonymous managers, who were late during the training events, were made headlines in the internal newsletter. These rules were among the first institutionalization activities implemented to solve the problem of ignorance and of low rate of participation towards the BSC.

To manage the operation of BSC, a digital tool was developed. All data and KPIs were entered into the system and made available to view and review. The dashboard to illustrate the organization's health was exhibited. An implementer credited the digital tool with the increased involvement of business leaders into the BSC. She said:

“The digitalization tool helped all businesses and activities to become more transparent. All the linkages were clearer and all business leaders who were responsible for KPIs illustrated on the tool could not refrain from using the tool because they would need to explain why their KPI was underperforming” (Interview 3).

The headquarters also created routines to bring the BSC tool into the organizational life more. Each business had to make quarterly reports, integrating all KPIs and scorecards into their reports to show their business results. The routine reporting of business results using BSC as well as the requirement of explanation demanded each responsible manager to understand and manage their KPI performance. A subsidiary manager expressed:

“With BSC, the pressure of understanding and managing KPI is huge. It would be really not good or I would feel really dumb if my boss run to me and ask if I knew how this KPI performed this way” (Interview 1).

At the same time, formal communication channels for BSC were set up to facilitate dialogues among units and between subsidiaries and headquarters. Through these dialogues and coordination efforts, voices from all stakeholders were heard. Intense meetings were popular in this period. A manager at subsidiary said:

“At these meetings, monthly meeting and sometimes biweekly meeting, we asked for clarification from headquarters, and discussed on things we didn't agree on. If they

raise their voices, I raised my voice too. Sometimes, we argued loudly as we need to get things done”.

As a result, there were some changes in KPI measurements and templates made by headquarters, which allowed subsidiaries to be more flexible in designing and creating their own KPIs. The organization combined the fractal philosophy into the BSC, inventing a fractal in designing the scorecards with super KPIs imposed from the headquarters and other KPIs imposed from subsidiaries to their direct units. The super KPIs were aligned throughout the organization and the corporate strategy was strategically managed. Apart from super KPIs, subsidiaries were allowed to be flexible to include their own KPIs into their scorecards to reflect their unique businesses and characteristics.

Different from other processes including the execution which required the participation from implementation leaders only, the operation process was participated by all participants with the least involvement of non-users. All managers who were responsible for elements of KPIs on the scorecards had to be actively involved and bear the responsibility of explanation to headquarters or their respective higher hierarchical leader if the KPIs were not met. The forced participation as well as the requirement of explanation spurred negativity in participants' attitude toward BSC system. One manager as a user expressed that he only used the BSC when he had to explain something to the upper management (Interview 1). The role of headquarters in this process was substantially reduced. An implementation lead expressed: *“given the business complexities and we operated in a very different business, the implementation of BSC at*

our unit was implemented by ourselves without much involvement of headquarters”

(Interview 6).

In summary, the operation process spread the BSC to the lower level of hierarchy in the organization. The role of headquarters in terms of producing deliverables was reduced while the role of subsidiaries was increased. The process was described as the most challenging and tiring process. The strategic responses to BSC implementation issues includes selection strategy, opposition strategy, and reframing strategy in communication, training, institutionalization, digitalization, and the use of the formal feedback channels. The communication strategies served to direct the discourse on BSC within the organization and promote the preferred meaning of BSC. Rules and routines in the institutionalization helped to consolidate the preferred discourse on BSC. Training was organized to equip people with skills related to how to the use of the system and knowledge about its benefits. The feedback loop among subsidiaries and headquarters served as a channel for learning and negotiation in the BSC, continually improving the BSC system as it was institutionalized. The digitalization tool (eBSC) helped to both manage the implementation and encourage the usage of the system. The outcome of the operation was an eBSC with an improved KPI system to manage the organization’s strategy and being used by subsidiaries and their units. Strategic flexibility was observed in subsidiary B in which the implementer of BSC said:

“the headquarter left a buffer zone for us, so we could try to complete with the minimal resource we had for the project” (Interview 12).

As the role of headquarters was substantially reduced and the eBSC was rolled out to all subsidiaries, the project team was dissolved at the end of 2015. Only two

members of the team remained working at headquarters office to continually coordinate efforts. Others were distributed to subsidiaries – a move which was considered as a sustaining momentum-building step.

Table 4.7 *Operation Process*

<i>Theoretical Categories</i>	<i>Second order categories</i>	<i>First order categories</i>	<i>Sub A</i>	<i>Sub B</i>	<i>HO</i>	<i>User</i>	<i>Implementer</i>	<i>Non-user</i>	<i>Implementation</i>	<i>Initiator</i>
Opposition Strategy	BSCholic Challenges	BSCholic	-	x	-	-	-	-	x	-
		Only Use when needed to explain bad things to the HO	x	x	-	x	-	-	-	-
		Learning from same industry is critical	-	x	-	-	-	-	x	-
		Internal conflicts	-	x	-	-	-	-	x	-
		One size fits all	x	-	x	-	x	-	-	-
		Time consuming	x	-	-	x	-	-	-	-
		Allocation of responsibilities not on system	x	-	-	x	x	-	-	-
		Technical Problem	x	x	x	x	x	-	x	x
		Wasteful resources	x	-	-	x	-	-	-	-
		Communication challenges	x	x	-	-	x	-	x	-
Institutionalization	HO Role Reduced Feedback Loop	Consultation from HO	x	x	-	-	x	-	x	-
		Evaluating feedback loop	x	x	x	x	x	x	x	x
Digitalization	Digitalization	ICT- eBSC important	-	x	x	-	x	-	x	-
		Learning from mistakes	-	x	-	-	-	-	x	-
		Match KPI with scorecards	x	x	x	x	x	x	x	-
		strategic flexibility	-	x	-	-	x	-	-	-
Reframing Strategy Opposition Strategy	Communication Responses	BSC culture	-	-	x	-	-	-	-	x
		Resistance from business leaders	-	-	x	x	x	x	x	x

		Low discipline in implementation	-	-	X	-	X	-	-	X
	Outcomes	Flexibility in measurement	-	X	X	X	-	-	X	X
		Flexibility to adjust with reasonable resistance from business units	-	X	X	-	X	-	X	-
		Match KPI with Business strategy and plan	-	X	-	-	X	-	X	-

In summary, the implementation process consisted of two sub-processes: execution and operation. The two sub- processes were closely related to each other in terms of task sequences. The execution produced basic deliverables for the operation process. The execution’s basic deliverables included strategy maps and scorecards with KPI systems. The operation put these deliverables into practices of strategy management, which mainly consisted of matching KPIs with the scorecards, and managing performances of these KPIs. While the execution was mainly led by the headquarters with little consultation with subsidiaries, the operation was mainly implemented by subsidiaries themselves with consultations from headquarters. The operation was a challenging stage with technical problems and internal conflicts. The figure 4.3 illustrates the implementation processes. In the execution process, subsidiaries adopted limited acceptance strategy, while the headquarters adopted various strategies of communication including selection, differentiation, and reframing. In the operation process, subsidiary A maintained its limited acceptance strategy while subsidiary B adopted opposition strategy. The headquarters carried out various strategies in communication, training, and institutionalization. The operation stage was ended with the dismantlement of the project team in December, 2015 and afterwards BSCs was integrated into the organization practices.

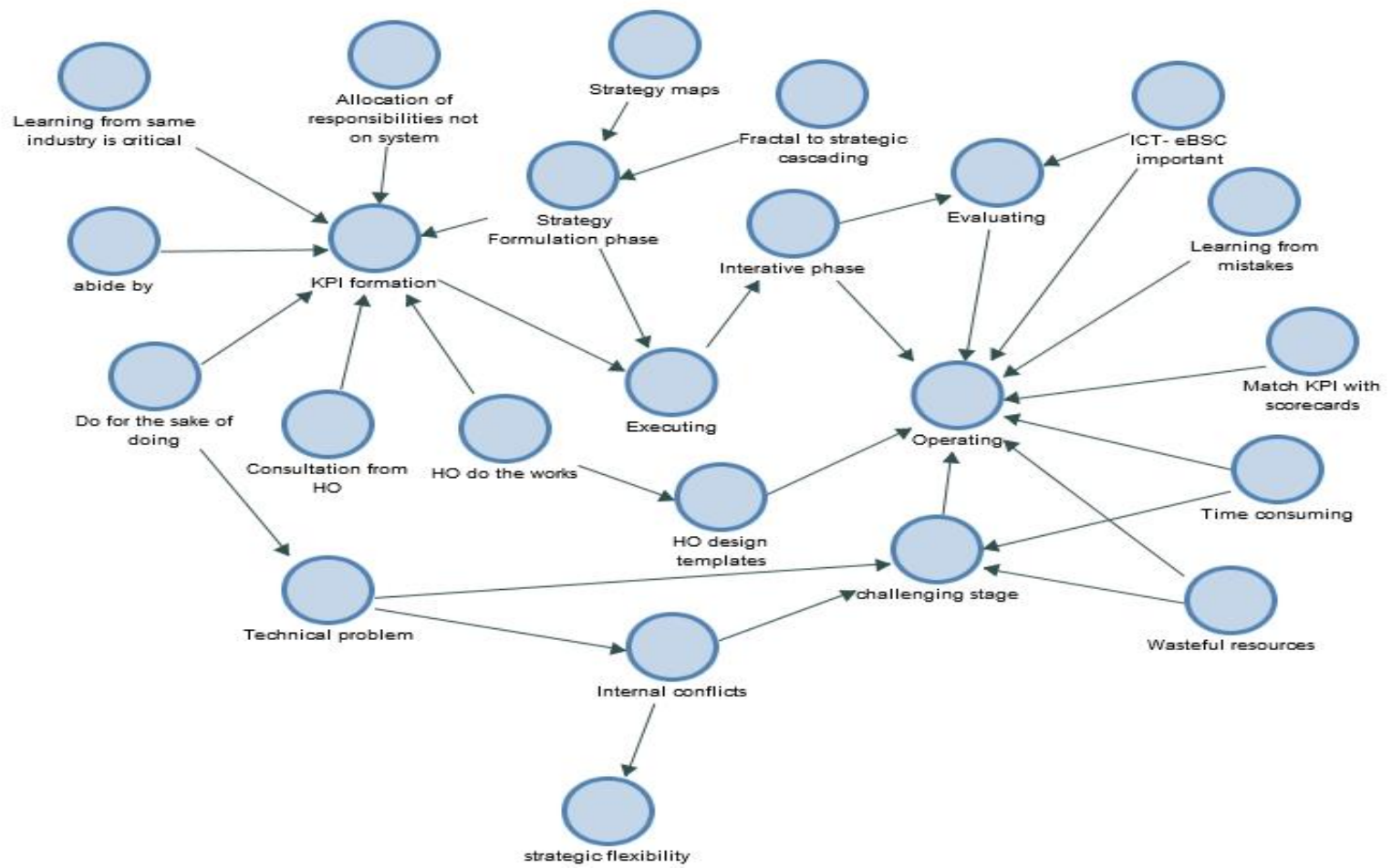


Figure 4.2 Implementation processes

Institutionalization

Institutionalization is the process of creating rules, routines and norms related to BSC in the organization. Institutionalization involved a lot of activities which can be categorized into three major themes: organizational restructuring, new routines, and new language. Institutionalization, as previously illustrated, served as a catalyst to push the BSC forward, especially in the operation sub-process. With the nature of hierarchy in the organization, institutionalization was led by headquarters. New units, positions, routines and languages were infused into the organizational life.

The earliest action of institutionalization related to BSC was the establishment of the project team which brought changes to the organizational structure which refers to the hierarchy structure of the organization. Along with the implementation of BSC, as the strategy process in the organization became clearer and more organized, new functions and positions were established such as the strategic management office, and the research and development department led by a newly created position of chief technology officer (see the BSC timeline for more information on this activities).

The establishment of a new function called strategic management office (with offices created throughout the organization) raised a question of the effective use of resources, but each of these functional units in subsidiaries and headquarters kept their headcounts as low as possible, in most cases with just one to two people working under the respective management leaders. The headcounts of the strategic management office were different between subsidiary A and subsidiary B. The subsidiary A has a fully functional office of strategy management while the subsidiary B only has one person working under the chief operating officer of the subsidiary. In addition to the new

function, the top leaders of the organization also promoted the members of BSC project team to work at subsidiaries' essential functions after the dissolution of the BSC project team. The move was both seen as a recognition for the successful implementation of BSC and a strategic move to sustain the effort.

Beside the organizational structure, series of new rules and routines had been introduced including the required participation in the BSC training with strong enforcement and the routines of discussing BSC progress at least monthly at the whole management team meeting and the strategic management function's meeting. The proactive and strong enforcement of required participation into BSC training, on the one hand, showed strong commitment from leadership. On the other hand, it helped key stakeholders of BSC understand basics of BSC and how to implement it. A manager said that:

“Different from other regular trainings organized by the headquarters, the BSC training was serious and carefully crafted. We learned and understood the importance of BSC...” (Interview 2).

However, imposing these rules also contributed to both vocal and quiet resistance as previously illustrated. The meeting routines, as well as the reporting routines helped to create communication and feedback channels to promote coordination among headquarters and subsidiaries. These routines also helped to manage the progress and hold participants more accountable. Individual accountability is also considered as a stronger value of this organization compared to other Vietnamese organizations where team leadership and team accountability remained prevalent due to the strong impact of communist ideology.

Among activities related to institutionalization, new languages were incorporated into the organizational practices as the BSC was implemented. The most notable ones were the color codes in the eBSC tool. Each color conveys different meaning of KPI status. For instance, green is associated with good performance, while red is associated with a warning sign. The meanings of these colors were frequently used in the organizational conversations, especially near the reviewing season. A manager said, humorously: “*my face has never been red, so I am pretty happy this year*” (Interview 5). As illustrated before, during the implementation, the CEO claimed that the organization had established a BSC culture. Many participants also pointed to the outcome of gradual change in the mindset of managers and business culture of the organization, which now moved closer to data-driven decision making and action-oriented working culture. However, the usage of BSC in business remained limited, especially in subsidiary B. They mainly looked at it when their KPIs were in trouble.

In summary, the institutionalization led by the headquarters introduced and imposed new positions, units, routines, and languages related to the organization. These elements were incorporated into organizational practices, helping to solve the impediments in the BSC implementation process and gradually turn it into an integral part of the organizational regular practices.

Summary

The above reported investigation of the process of BSC implementation in the organization resulted in several major findings. *First*, there were different overlapping sub-processes in the BSC, namely initiation, training and communications, execution and operation, and institutionalization. Among the five sub-processes, the initiation, and

execution and operation were major task-based processes with specific deliverable BSC outcomes. The training, communications and institutionalization were supportive processes, serving as mechanisms to push BSC through the major milestones to move from initiation to execution and operation.

Second, the implementers at headquarters, including the CEO, played essential roles in driving the BSC, while other participants played a rather passive role. In particular, the CEO was the initiator and played decisive role in the initiation process. The headquarters also played the leading role in all other processes, except for the operation. The other participants were more actively involved in the operation and the institutionalization.

Third, in each sub-process communication strategies were crafted to manage the discourse of BSC. There were several strategies used in the case including opposition, limited acceptance, selection, differentiation and reframing. *Fourth*, training was utilized in various forms and methods including material transfers, informal meetings, one-on-one coaching, and experiential learning. *Finally*, the institutionalization started early with new roles and functions added. New rules, routines and new languages were imposed to facilitate the implementation of BSC and also created new meaning to BSC.

Additional Outcomes of the BSC

The outcomes of the BSC were mentioned at both the organizational and the individual levels. At the organizational level, apart from insitutionalized outcomes which were mentioned earlier, there were several additional outcomes. First, the management work became more transparent with stronger capabilities of monitoring. Managers

strived for data-driven decision making. Transparency between supervisors and subordinates was increased. As stated by one of the participants:

“the management culture has changed. It became more specific and transparent. Previously, when we implemented BSC, we were so worried about which information should not be disclosed, worried about many things. Gradually, all scorecards and KPIs had to be put into the system, into eBSC. All these numbers which were previously kept secret, now became more available. The transparency between supervisors and subordinates was increased” (Interview 3).

The CEO also expressed:

“Before BSC, if leaders wanted to “care for” a particular unit, it would be very difficult. But now it would be very easy. If the unit were red all the time, it would be taken care of.”

Second, the discipline spirit has increased. The organization was notorious for fun events and fun working culture. According to one of the participants, it was probably so much fun that became unprofessional sometimes. It seemed to change after the implementation of BSC. This participant provided an example:

“There was a meeting going on, and a high ranking official just came into the room and said I came to take a banana. It was so unprofessional, sometimes.... When we had some business problem, we had a meeting, we promised to take care of it, and no one took it down. Things would just go unnoticed. With BSC, we kept track of things, we had to explain. We can’t work like before anymore”. (Interview 2).

Third, organizational strategy was driven through the implementation of BSC. The organization now has a tool and a unified language to communicate across

businesses and between subsidiaries and headquarters. The organization's data management system was also improved to cover more aspects of the organization, striving for becoming a business intelligence system, supporting organizational sustainable development.

Fourth, an internal survey of a random sample of more than 100 managers in the organization found that majority of managers heard of BSC but didn't understand it. It suggested the popularity of BSC remained limited to the higher level of managers in the organization.

At individual level, two major outcomes were mentioned primarily for implementers, including personal growth and increased working relationship with others. Personal growth came mostly from deeper understanding of the organization's business, which helped individuals to be promoted faster in their career. The BSC also created favorable opportunities for implementers to work with many different business leaders in the organization and to build relationships with these leaders.

Conclusion

The data analysis, reported in this chapter, answered the three research questions and yielded several major findings. *First*, the concept of management innovation was relatively new for the participants in the case study, yielding different perceptions of management innovation. The most popular perception was the management innovation as positive change. The other two perceptions were management innovation as a goal-oriented process, and management innovation as an adoptive innovation.

Second, the unfamiliarity with management innovation and the presence of three discourses of management innovation created favorable conditions for multi-perspective views on BSC. Three major discursive tensions emerged in the discourses on BSC among the participants: headquarters vs. subsidiaries, process-oriented vs. result-oriented, and fashion vs. sustainability. These discursive tensions were managed throughout the implementation of BSC.

Third, the analysis of the data on how the BSC was implemented in the organization, uncovered evidence of process patterns with underlying mechanisms in the implementation process. The BSC was unfolded in the organization through five major processes: initiation, training, communication, implementation, and institutionalization. Implementation, in its turn, consisted of two sub-processes: execution and operation. The three processes of training, communication, and institutionalization were repeated to move BSC through initiation, execution, and operation. Training, communication and institutionalization became part of the mechanism of BSC.

Fourth, there were five different responses to the BSC implementation, adopted by the participants. These response strategies include opposition, limited acceptance, selection, differentiation, and reframing. The opposition and limited acceptance strategies were adopted by subsidiaries, while the selection, differentiation and reframing were the major strategies utilized by the headquarters. *Finally*, training was implemented through many different methods including experiential learning methods by having employees doing real tasks related to BSC.

Chapter 5 : Discussion and Conclusions

The study set out to understand how management innovation unfolds within organization from the perspectives of those who participated in a specific management innovation (BSC in this case). Through the case study of the implementation of BSC in an organization in Vietnam, the study finds patterns of processes in adoptive management innovation with mechanisms to transform from a management innovation idea into organizational practices, to solve discursive tensions in management innovation. It also illustrates different response strategies used in the processes to respond to and tackle challenges and tensions in the adoptive management innovation. In this chapter, the discussion of major findings will be presented, followed by implications for research and practices.

Processes and Mechanisms of Adoptive Management Innovation

While there are many models of management innovation found in prior literature, only a few describe processes of adoptive management innovation. This study of BSC implementation finds supporting evidence for patterns of activities in the implementation of BSC in an organization in Vietnam. The implementation process consists of three stages or phases (initiation, execution, and operation) that leads to transformation of initial ideas of adoptive management innovation into organizational practices. At each stage, a different set of challenges tend to emerge. These challenges are driven by the discursive tensions among perceptions of participants in the adoptive management innovation.

Furthermore, this research also finds evidence supporting the proposed mechanisms of socially constructed change process in the adoptive management innovation. These mechanisms, as described earlier, are externalization, objectification, and internalization. In adoptive management innovation, they are operated through series of activities repeatedly happening in the adoptive management innovation: training, communication, and institutionalization. Through training and communication activities, organizational members express their perceptions, learn, and respond to the implementation of management innovation. These behaviors are in the realm of externalization mechanism. The institutionalization produces new rules, routines, and structures in organizations, objectifying the adoptive management innovation into tangible symbols or objects (i.e. objectification). The institutionalization also manifests, to some extent, the internalization of management innovation when participants accept the new entities of adoptive management innovation, marking a new progress in the adoptive management innovation.

The proposed framework of adoptive management innovation is presented in Figure 5.1, in which management innovation is implemented through 3 stages including initiation, execution and operation. Each phase includes similar activities of training, communication, and institutionalization, addressing challenges underlined by discursive tension(s) pertaining to each phase. All are situated in the organizational contexts.

Initiation

Sequence of activities and mechanisms. The initiation phase starts with new ideas, generated by the initiator (in this case, the CEO), and ends with the adoption decision. The proposed initiation shares some similarities with some other descriptions of

beginning phases, found in the literature, such as adoption decision (Lin & Su, 2014), initiation (Damanpour, Chiu, & Magelssen, 2013; H.-F. Lin et al., 2016), or acceptance (Douglas et al., 2016). All of these beginning phases of management innovation focus on transforming new ideas into a concrete concerted decision to adopt the management innovation. Prior studies suggest that initiation consists of activities such as need recognition, solution search, innovation perception, attitude formation, proposal evaluation and selection, and adoption decision (Damanpour et al., 2013; H. Lin & Su, 2014).

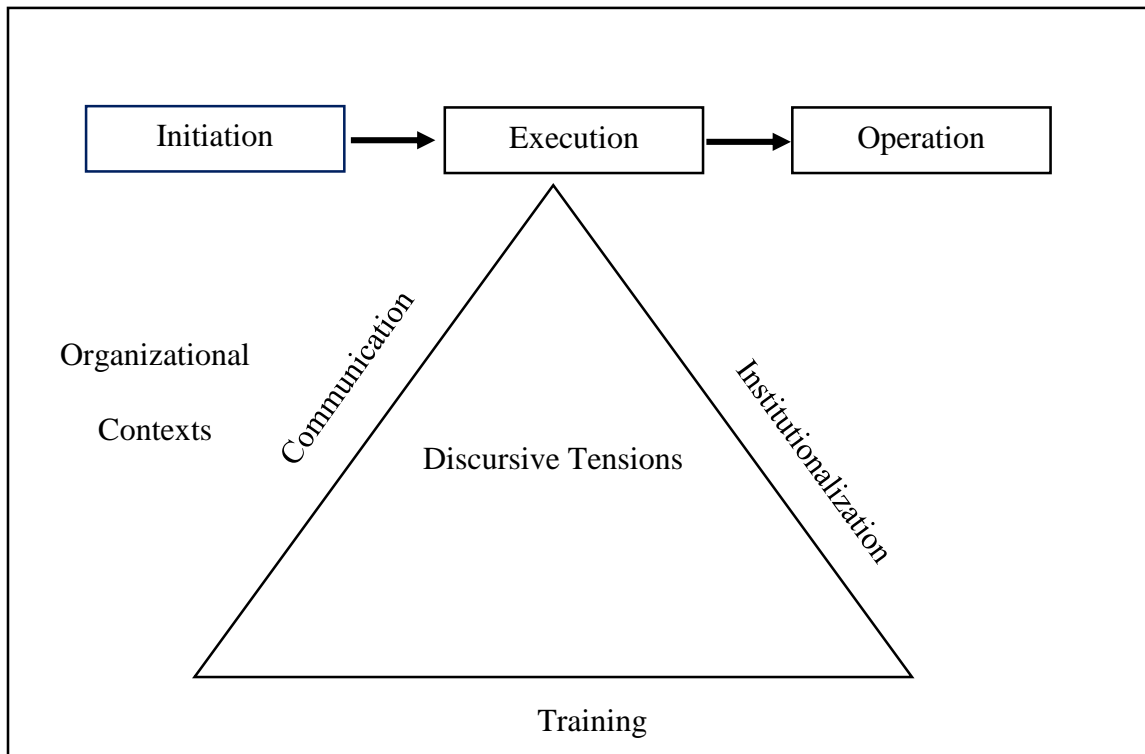


Figure 5.1 Proposed Framework of an Adoptive Management Innovation

However, the initiation of management innovation can be completed on a much smaller scale. In this study of BSC implementation, the initiation started with need

recognition, recognizing the fitness of BSC as a solution, and internal decision made by the top leader. Some attitude formation activities were carried out such as communication between the CEO and his management team, and training activities with the external consultant on the benefits and usage of BSC. But the activities of proposal evaluation and selection were bypassed. Instead, the initiation phase was dominated by the CEO in the roles of both the initiator and the decision maker. His internal decision to adopt the BSC was swiftly informed and agreed by the top management team.

Furthermore, communication activities at this phase were carried out mostly at the personal level with one-on-one meetings between CEO and his team. Personal persuasion is also found in the literature as one of the major approaches that top managers often use in strategy processes including management innovation (Bromiley & Rau, 2014). Training was organized by an external consultant, followed by the adoption decision in which business leaders and other top managers made sense of the BSC and expressed their perceptions and attitudes. Institutionalization activity includes the objectification of the management innovation into the adoption decision and the formation of the project team.

Discursive Tensions and Response Strategies. This study illustrated the absence of proposal evaluation and selection stages prior to the adoption decision of the management innovation, limited participation of key stakeholders in the decision making process, and a short path from realizing the benefits of the management innovation (i.e. balanced scorecard) to the adoption decision. This swift and smooth process might be due to the context of hierarchical culture, to the alignments in perceptions of the adoptive

management held among participants, and the headquarters' activities in communication and training.

The short and straightforward process of initiation observed at Intercom might be only applicable for organizations with a more hierarchical culture. Douglas et al. (2016) also showed an example of a short initiation process in which an organization under U.S. Air Force leadership “packaged the management innovation as a program” to implement in the organization (p. 382). Intercom operates in Vietnam, a culture with high power distance, in which people respect the authorities and are inclined to follow the orders of authorities without questioning them. In such a hierarchical context, engaging employees in making strategic decisions might be seen as behaviors of weak leaders and managers. Employees tend to favor strong strategic leadership and centralization in strategic decision making is positively associated with firm performance (Lines, 2004; Robert Baum & Wally, 2003). At Intercom, this study also found that ‘BSC is the work of the leaders’ is one of the significant perceptions shared among participants.

With the dominant role of CEO in the initiation process, this study confirms the most important role of top managers or organizational leaders in the initiation process (Lin & Su, 2014; Lin et al., 2016; Owusu-Manu et al., 2015; Rasmussen & Hall, 2016). Their particularly important role may largely stem from management innovation's top-down nature. In addition, the major outcome of the initiation phase is the adoption decision, which has to come from the top leader of the organization. As a result, the role of the top leader in this process tends to be more noticeable than in other processes of management innovation as well as of adoptive management innovation. Besides, in adoptive management innovation, it is not uncommon to have a top manager in the role

of initiator similar to this case study (Lin & Su, 2014; Douglas et al., 2016). These top managers often recognize the potential benefits of a specific management innovation early on and initiate the adoption.

Along with the dominant role of the CEO, the limited interactions between headquarters and subsidiaries did not create opportunities for the tensions between headquarters and subsidiaries to be exposed. The participation in the BSC beyond the CEO's headquarters circle in the initiation stage was limited. This limited participation was also aligned with the shared perception that BSC is the work of the leaders. 'BSC is the work of the leaders' means that it is the organizational leaders' responsibility to decide and to implement the adoptive management innovation. In addition, the adoption decision only included a decision to adopt BSC in general terms, but did not include a discussion on how to implement it. Besides, the perception that BSC is a strong management tool was widely shared among the participants. As a result, subsidiaries with their views of 'BSC is the work of the top leaders' did not find reason to resist the adoption decision.

Furthermore, the CEO at Intercom deferred to announce the adoption decision until the completion of initial training by external consultant which involved all top managers of the organization. The postponement of the adoption decision was a tactic to get first formal buy-in from key players including business unit leaders, and managers at headquarters functional offices. This is in line with a common organizational practice in Vietnam to present a decision, made at the top, as a team-based leadership decision.

Consistent with prior studies, the study also confirms the important role of external consultant in the management innovation (Ansari, Reinecke, & Spaan, 2014;

Madsen, 2014; Wright et al., 2012), but only in the beginning processes. Consultants are the sources of adoptive management innovation and the subject matter experts. However, at Intercom, consultant was only utilized in the initiation stage and their usage was subdued as the management innovation was proceeding. They were not involved in the implementation processes and only acted as subject matter expert from whom the internal implementers obtained advice and consultation on an occasional basis. The participation of external consultant in this case was not sufficient enough to have impact on the deliverables of management innovation. Instead, external consultant was mainly used to support the headquarters effort in getting buy-in from managers at lower levels of organizational hierarchy because of possible cultural effects. The cultural orientation of respecting and favoring external (outsider) knowledge, especially knowledge shared by outsiders from developed countries, may have increased the role of external consultants in persuading organizational members on the credibility of the management innovation. The limited use of consultants in the later processes was also thought to cause technical difficulties in the implementation.

In short, the initiation is driven by headquarters with their dominant perception of the adoptive management innovation. Their perception is externalized through activities involving the CEO and his management team, and communication and training sessions. As a result of the dominant concerted perception that the adoptive management innovation is the work of the top leaders, the lack of proposal evaluation and selection, and the limited participation of a wider set of organizational players are major characteristics of this phase. The subsidiaries' level of externalization was low under the dominance of the organizational leaders in the initiation phase. The initial idea of the

management innovation was objectified as the adoption decision, and internalized by other participants. An external consultant was utilized as the source of management innovation and of the subject matter expertise to support the credibility of the adoption decision.

Execution

Sequence of Activities and Mechanisms. Following the announcement of the adoption decision was the processes of transforming the decision into organizational realities and practices. These processes have often been described as the implementation phase of innovation (Damanpour et al., 2013). This study finds that within the implementation process, which is also usually the longest one, there are two phases called execution and operation. Execution focuses on deliverable frameworks for the adoptive management innovation to be implemented organizational-wide in the operation phase. Prior studies have emphasized the dependence on organizational resources in the realization of the adoption decision (Damanpour et al., 2013; Inuwa, Al-Rawahy, Roychoudhry, & Taranikanti, 2012; S. R. Jacobs et al., 2015; Klein & Sorra, 1996; Lager, 2010), but few have explained the implementation in detailed and divided it into sub-processes (Birkinshaw et al., 2008; Lin et al., 2017).

The execution at Intercom involved a series of communication, training, and institutionalization activities. The process is relatively similar to the preparation of management innovation implementation in Liu & Su (2012) which consists of setting up an organizational base for implementation, training employees, and carrying out supporting activities such as culture cultivation activities (i.e. informal meetings, brainstorming sessions, etc.) and creating knowledge sharing platforms. At Intercom,

similar activities for setting an organizational base for the operation of BSC were observed, including building strategy maps, organizing strategy conference, creating templates, restructuring roles, etc. Communication via multiple channels and training activities were also conducted.

Some different insights, however, are noted. First, training activities at Intercom were implemented and led by the external consultant to build capacity primarily for the project teams rather than for employees. The limited scope of participation was closely related to the organization's cascading participation strategy in management innovation. It is, however, not aligned with the widely suggested strategy of training employees and getting their buy-in for the change (Appelbaum et al., 2017; Arndt & Bigelow, 1995; Bertrand & Mol, 2013; Bezdrob & Šunje, 2015; Birkinshaw & Mol, 2006). Second, the intensity of communication activities at Intercom in the execution stage was much higher than at the initiation stage and was the emphasis of headquarters' implementation plan. Prior studies have not paid much attention to communication strategy in management innovation as well as organizational change (Catrin & Mats, 2008). Far less attention has been paid to providing further details on the dynamics of discourses on change within an organization. Meanwhile, at Intercom communication and training were found to be essential tools to promote the headquarters' preferred perceptions towards the adoptive management innovation. Third, this study finds that institutionalization was implemented throughout the adoptive management innovation process, not just in the solidification or after the implementation preparation process as illustrated in prior models and frameworks of management innovation (e.g., Lin, 2018). In the execution, institutionalization not only aimed at realizing the adoptive management innovation by

putting its deliverable outcomes into practice, but also symbolizing it by introducing new symbolic meanings attached to the practice of the adoptive management innovation.

Examples of institutionalization in the execution process include organizational structure change with the formation of the project team, a new design of strategy planning process, and introduction of some new languages into communicational materials and organizational practices such as balanced, fractal, super KPI.

Discursive tensions and responses strategies. The execution stage mainly involved headquarters' implementers who were members of the project teams, and the leaders of subsidiaries. Different from the initiation phase which was smooth and showed little evidence of tension, the execution was characterized by tensions between headquarters and subsidiaries and by the initial resistance from subsidiaries. The headquarters' implementers expressed the lack of coordination, participation and cooperation from subsidiaries. Subsidiaries avoided interactions with the headquarters' implementers. The subsidiaries complained about the low capabilities of the project teams and how much time they had to devote to the project.

The resistance from subsidiaries in this execution might stem from several reasons which underline the surfacing of discursive tensions between headquarters and subsidiaries. First, the perception that BSC is the work of leaders, that was dominant in the previous phase of initiation, was signifying that the ownership of BSC belongs to the headquarters. As such, for subsidiaries' leaders, the headquarters should do their work without asking others to invest time in the BSC process. The discursive tensions between headquarters and subsidiaries have increased during this stage. Other studies show that

conflicts around the allocation of resources are often encountered at the stage of implementation of change (Scarborough et al., 2015; Sheep et al., 2016).

Second, as the frequency of interactions from headquarters and subsidiaries leaders increased, there was low trust in capabilities of the project team expressed by leaders of subsidiaries. The expression of low trust in the project team was, by itself, also an indicator of the increased tension between subsidiaries and headquarters. The low trust in the project team might also stem from several additional factors. The team consisted of young professionals who did not have much working experience in the company's businesses, while they were in charge of delivering templates and plans closely related to the business core. The tasks required them to acquire deep understanding of the businesses and to collaborate closely with subsidiary units. However, these professionals were not only relatively inexperienced, but also young, which made them face extra scrutiny and challenges in gaining trust from others in a culture of high power distance like Vietnam. Prior studies on team dynamics have long suggested the impact of team composition and team capabilities on team performance (Wiersema & Bantel, 1992). This study shed further insights related to the effect of culture on these relationships.

Third, the resistance to the management innovation also might stem from the fact that the subsidiaries did not see the need to change when their businesses continue to run well. They are strongly aligned with the result-oriented perceptions of BSC which emphasizes the contribution of BSC to business performance. When there are no visible benefits to major changes, and things continue to run well without BSC, the subsidiaries' perceived need to change is minimal. The internal need to change the status quo has been also suggested as an important condition for change as well as for management

innovation (Birkinshaw et al., 2008; Lin, 2018; Mol & Birkinshaw, 2009). Both subsidiaries investigated were not actively involved in the execution process. The subsidiary A was the last subsidiary that responded to the request to coordinate with headquarters project team mainly because of their respect for organizational disciplined culture. The subsidiary B was the first one to express eagerness to implement BSC but quickly rescinded into a ceremonial and limited involvement. Their eagerness had been fueled by their tendency to embrace innovation, but the subsidiary's business leader quickly changed his view, stating later in the operation phase that BSC was a fad and expressing the disappointment with the project team's capabilities. The change in the perception of BSC by subsidiary B was said to be due to their higher level of sophistication in management.

Amid the tensions and initial resistance from subsidiaries, the organization leaders continued their cascading participation strategy in training activities, and carried out various communication strategies and institutionalization measures to tackle the discursive tensions between headquarters and subsidiaries. These activities and their coherence in sending consistent messages to subsidiaries have helped the project team to fulfill the frameworks for operating the BSC widely in the organization.

The limited scope of training participation in the execution phase was aligned with the headquarters' promotion of novelty aspects in the discourse of BSC in the organization. This is an example of selection strategy in communication in which one element is selected over the other elements in the discourse (Cuganesan, 2016). In this case, Intercom's headquarters chose 'novelty' over 'change' in their discourse of the management innovation. On top of the existing hegemonic discourse that BSC is the

work of the top leaders, the headquarters emphasized that BSC was a tool to connect different elements in their self-developed organizational management philosophy. They, therefore, focused on the in-house application of the adoptive management innovation and its novelty. The promotion of novelty aspect in the adoptive management innovation also encourages the organization to train its core project team, building their capacity in order to adapt and create unique application of BSC for the organization. As a result, Intercom focused on training only the project teams and key top managers despite recommendations, found in the literature, to ensure employee participation and training to get support and prepare organization members for change are important (Arndt & Bigelow, 1995; Bertrand & Mol, 2013; Bezdrob & Šunje, 2015; Birkinshaw & Mol, 2006).

Furthermore, as the adoptive management innovation proceeds, more exchanges between headquarters and subsidiaries are needed, surfacing tensions between them. One of the tensions was related to the fact that the resources that business leaders had to invest in the adoptive management innovation were higher than expected. The tension is intensified when business leaders view that the adoptive management innovation is the work of the top leaders, i.e. the headquarters. Other studies have demonstrated that the mismatch between expectations and perceived realities tends to cause negative emotions and attitudes, leading to resistance to change (Pickens, 2005; Appelbaum et al., 2017). In the case of Intercom, the subsidiaries were found blaming the project team's capabilities for wasting too much of their time and resources. Building the project team's capabilities, therefore, might also be a response from the headquarters to address the low trust in project team's subject matter expertise.

Besides the selection strategy in communication, various strategies are used by organizational leaders to manage the discursive tensions that emerge on the execution stage. In response to the lack of cooperation and involvement from subsidiaries leaders, the headquarters connected BSC with the organizational values of discipline and team spirit. This reframing communication strategy, which refers to transforming relationships among contentious elements in the discourse, is suggested to produce strategic responses (Cuganesan, 2016; Engeström & Sannino, 2011). Subsidiaries at Intercom were also found to accept the change due to their respect of the organizational values of discipline. Furthermore, the differentiation strategies are used to bridge the differences between process-oriented and result-oriented perspectives on the management innovation. The headquarters at Intercom, on the one hand, was found to emphasize the possible lengthy and tedious process of BSC which belongs to the process-oriented view on BSC. On the other hand, it also emphasized the promising benefits of BSC which belongs to the result-oriented view on the adoptive management innovation. This differentiation strategy is an attempt to prepare the organization for the challenging phase and to keep the momentum of the adoptive management innovation. Cuganesan (2017) suggests that differentiation strategy tends to result in virtuous cycle in dealing with paradoxes. These communication strategies were also found at Intercom to lead to the change in subsidiaries' responses from the initial resistance to the limited acceptance of BSC implementation.

The above analysis suggests that the execution is characterized by an increased tension between headquarters and subsidiaries and initial resistance from subsidiaries. Compared to the initiation phase, the intensity level of externalization from subsidiaries is increased along with intensified interactions among stakeholders of the adoptive

management innovation. The headquarters deals with the tensions and resistance primarily through communication and training strategies which focus on preferred discourses of the adoptive management innovation, connect it with respective organizational values, and prepare organization members for a possible challenging implementation of the adoptive management innovation but promising benefits for the organization. These measures yield limited acceptance from subsidiaries and an agreement to proceed with moving the adoptive management innovation into the operation phase.

Operation

Sequence of activities and mechanisms. After basic deliverables were completed, the adoptive management innovation moved to be implemented at lower levels of organizational hierarchy. The scope and intensity of activities in operation phase are significantly wider and higher than on previous stages. Prior studies have also suggested that this phase is full of task-based activities such as process optimization and evaluation (Birkinshaw & Mol, 2006; Douglas et al., 2016; Lin & Su, 2014). In this case study, task-based activities were also found to be implemented extensively. Intercom digitized the adoptive management innovation, integrating the eBSC tool into its management systems. All subsidiaries' direct business units matched their key performance indexes to their respective scorecards. Feedback channels for evaluation were set up. Improvement efforts were made throughout the operation.

Different from prior models of management innovation, other so-called supporting activities (Lin & Su, 2014) such as training and communication were also found to be carried out intensively. Training activities were implemented throughout the

organization via multiple channels, coaching employees on using the tools and receiving feedbacks. The training events were carried out in cascading way with assistance from headquarters. The implementers from headquarters organized training events for key managers at subsidiaries. These managers in turn trained employees at their respective subsidiary units. Headquarters' implementers also provided support when needed. In terms of communication, a public relation plan for the adoptive management innovation was put forth and implemented by the headquarters. A progress update column was added in the internal communication channels along with interviews, news stories, dashboards of subsidiaries strategy implementation, etc.

Institutionalization continued to be implemented at a faster pace than it did in the previous phases. Routines of communication were set up, new languages were introduced, new digitized tool were installed, and new rules were established. These activities were implemented to not only solidify the BSC into organizational practices but also to enforce training and communication activities.

Discursive tensions and response strategies. Different from the two previous phases, the operation phase was directly involving a larger number of organizational members, and seemingly affected the whole organization. Its complexities, hence, were increased with more stakeholders, more complicated dynamics of various perceptions, heighten tensions of all contradictory pairs, and greater dependence on organizational resources. These complexities were transformed into several challenges that were faced by the organizational leaders in the operation stage. The challenges included the contentious debate over the potential benefits of BSC, featuring the discursive tensions between fashion vs. sustainability, between result-oriented vs. process-oriented, between

headquarters vs. subsidiaries. Subsidiaries became more oppositional to the implementation of BSC and resistant to change. In addition, the technical conflicts were common in this phase. Contentious meetings over details of scorecards, matching eBSC with the current management systems were observed at Intercom during the operation stage. Similar technical conflicts are also found in other studies of the implementation of organizational change (Engeström & Sannino, 2011; Lin & Su, 2014; Lin et al., 2016).

While the resistance in the execution phase was mainly driven by the tension between headquarters and subsidiaries in terms of allocated resources, project team capabilities, and by the perceived need to change, the resistance in operation was driven by more ingrained factors. These ingrained factors consisted of the differences between organizational cultural values and the values inherent in balanced scorecards; the differences among the organizational businesses leading to the disbelief of one-size-fit-all management system; the cultural xenophile tendency at the detrimental of in-house innovative ideas. Some of these differences were drawn into the discursive tensions between headquarters and subsidiaries, leaving both sides in stark confrontation.

The differences among business divisions at Intercom was regularly mentioned by subsidiary leaders in support of their reluctance to implement BSC. Their arguments of “no one-size-fits-all” were repeatedly used to account for technical difficulties, and for the slow progress of implementation. The strong oppositional stance was particularly found at one subsidiary of Intercom, subsidiary B. The subsidiary’s leader argued that they were unique and more sophisticated in their management systems, thus not needing to implement the BSC. Later in the process, the subsidiary B integrated the BSC into its practice mainly due to its respect for the team spirit and the high-discipline values of the

organization. The external consultant for Intercom also advised the organization to pilot at a small scale before implementing it in the whole organization due to the foreseen technical challenges. Prior studies also found that the diversity of businesses in an organization has posed many technical challenges in implementing a business intelligence system as well as other corporate management systems (Maddock & Morgan, 1998; Terziovski, Sohal, Howel, & Morrison, 2000). The study at Intercom provides further evidence to argue that subsidiaries use their uniqueness as the leverage to negotiate in the adoptive management innovation. Because whenever the argument of “no-one-size-fits-all” is used, it leaves the headquarters’ leaders limited choices to proceed: either suppress the resistance or stop the intended change and start a new negotiated change.

Similarly, the cultural differences between values of Western-based management innovation, such as BSC, and local cultural values have also been said to contribute to the upheavals in the implementation of management innovation. These cultural differences have also been pointed out by management consultants working in Vietnam who cited the lengthy implementation of management innovation in Vietnamese organizations. Cultural differences have been found to affect the transfer of knowledge and technology across nations (Ardichvili, Maurer, Li, Wentling, & Stuedermann, 2006; Cseh, 2003; Kedia & Bhagat, 1988; Sarala & Vaara, 2010). Because it is difficult to change ingrained cultural values originating from national cultures, the organizational leaders had to find ways to go around this discourse in order to proceed. At Intercom, the organizational leaders continued to emphasize the in-house adjustment and the novelty aspect of the adoptive management innovation- the discourse that they had promoted in the execution stage.

However, when the organizational leaders emphasized the novel approach and the adaptation of the organization to the BSC, subsidiaries responded with a xenophobic discourse, amplifying the tensions between headquarters and subsidiaries. The high level of xenophobic orientation has been found quite prevalent among the Vietnamese as well as in other oriental countries (Siem, Stürmer, & Pittinsky, 2016).

Amid the contentious discourses and opposition, the training, communication, and institutionalization activities which were carried out by headquarters took effect in managing the tensions between headquarters and subsidiaries, easing the technical conflicts, contributing to the integration of BSC into the organizational practices.

Intercom used cascade strategy of training. Prior studies on the implementation of organizational change have not paid much attention to training strategies during organizational change. This study suggests several benefits from using cascading training at Intercom. First, it is likely to relieve the burden of resources for the headquarters and subsidiaries, especially since travel-associated costs are high for a large and dispersed organization. Second, by asking managers to conduct training for their own employees, the headquarters hold these managers accountable for raising the awareness for employees on BSC as well as their own performance in using the tool. It also helps to localize the management innovation in order to reduce technical conflicts in the operation. A few other studies also found that the cascade approach to training tends to promote genuine learning and development, and to sustain the change (Hayes, 2000; Jacobs & Russ-Eft, 2001).

Third, one of BSC's functionalities is strategy planning, as a result, these training sessions sometimes served as strategy formulation sessions at subsidiaries, allowing

subsidiaries to customize their own BSC while supporting the corporate strategy. The cascade training and the promotion of Intercom's fractal philosophy also reflects the headquarters' flexibility in their approach to the adoptive management innovation amid tensions between headquarters and subsidiaries. These measures gave subsidiaries more leverage to implement BSC. The cascade training was also aligned with the organizational strategy of cascading participation into the adoptive management innovation.

Similar to previous phases, communication is an essential tool to deal with discursive tensions. Leaders' sense-giving which is realized through communication, has also been found to significantly contribute to employees' sense-making in organizational change (Jay, 2013; Lockett, Currie, Finn, Martin, & Waring, 2014; Rouleau, 2005). Along with training activities, communications strategies at Intercom were diverse with opposition, selection, and reframing strategies. The headquarters directly criticized subsidiary leaders for lack of cooperation and engagement into the implementation and insisted on the promising benefits of the BSC. This strategy of communication was not recommended in the literature when dealing with conflicts at work because it tends to produce vicious cycle of conflicts (Catrin & Mats, 2008; Engeström & Sannino, 2011; Palmer & Dunford, 2002). It was also found at Intercom that a subsidiary leader intensified the tension by calling the headquarters *BScholic*. However, amid the strong opposition and increased negative sentiments in the discourse of management innovation, cited to unchangeable factors, this strategy seems to be effective. It contributed to diverting the sentiments by negating the oppositional views, dismissing the subsidiaries' objections, and to keeping the momentum by showing strong determination from

organizational leaders. Although the negative thoughts were evidenced at the end of the operation, they were presented in a more sarcastic way, in forms of a play performance at the company annual gathering and a poem in a newsletter. Participants at Intercom appreciated the leaders' strong determination in this period to help solve the deadlock of BSC's implementation.

Besides using the strong oppositional communication strategy, the headquarters also reframed the subsidiaries' discourse of criticism into different elements by connecting them with organizational values of persistence, respect and team spirit. It was also interesting to find that the organizational leaders went further to acknowledge the dissent and viewed it as a sign of organizational commitment. This creative communication strategy, reframing the oppositional tone and connecting it with organizational values, encouraged the subsidiaries to take strategic action in order to maintain organizational harmony. Reframing strategy in communication tends to produce strategic responses in dealing with paradoxes (Cuganesan, 2016).

Series of institutional measures were implemented to further support the headquarters' determination, and to objectify the headquarters' preferred discourses. Fines and disciplinary actions were used to prevent absenteeism in training activities and to further show the strong determination from organizational leaders to put the adoptive management innovation into organizational practices. The digitation of BSC was also carried out to aid the management of the system. Routines of reviewing and getting feedback were established. Progress updates were routinized in weekly meetings at both headquarters and subsidiaries. These institutionalization activities quickly directed the organizational resources to the implementation of BSC. They gradually changed how

participants in the BSC implementation behave, driving changes in the organizational culture. The organizational leaders claimed that the BSC culture was established at Intercom. Participants also acknowledged changes in the leaders' mindsets and a cultural change in the organization which were moving to a data-driven approach to organizational management.

In short, the operation stage was characterized by intense conflicts between headquarters and subsidiaries on all fronts, touching the fundamental cultural values of the organization and leaving the headquarters to use opposition strategy along with selection and reframing strategies in communication. These communication strategies were carried out along with cascade training, coaching support, and institutionalization measures. The combination of these measures have helped to divert the discourses of management innovation into positivity and ensure the implementation and integration of the management innovation into organizational practices.

Perceptions and Discursive Tensions in an Adoptive Management Innovation

As discussed above, one of the central driving forces in the BSC at Intercom was discursive tensions. This research found several discursive tensions originating from differences in the participants' perceptions toward the focal adoptive management innovation. These perceptions were influenced by organizational social and cultural contexts demonstrated via their perceptions toward management innovation. In the following, the contextual influences to perceptions of management innovation, and perceptions of the adoptive management innovation, (i.e. BSC) and the formation of discursive tensions will be discussed.

Perceptions of a Management Innovation

The influences of organizational management innovation discourses. This study of BSC implementation at Intercom found differences between perceptions of management innovation and perceptions of the BSC at Intercom, even though organizational members acknowledged that BSC is a management innovation. In addition, while management innovation signifies positivity, a specific management innovation might not be perceived as positive. The discrepancies are derived from paradoxical views toward a specific management innovation. A specific management innovation might be perceived as a change or an innovation. Several participants at Intercom indicated that the BSC is just a change, not an innovation. These participants did not express eagerness at the initiation phase either. The difference in emotional meaning attached to innovation and change plays an important role in managing expectations and emotions during the implementation of management innovation. General speaking, our findings suggest that something that is framed as an innovation might be likely to be more favorably perceived than something framed as a change.

There were multiple perceptions on management innovation found at Intercom, consisting of management innovation as positive change, as goal-oriented process, and as an adoptive innovation. These perceptions were influenced by the situated contexts of the organization, especially culture of high power distance and the cultural tendency to look for external sources of innovation. Social and cultural contexts are also found to be important in shaping ones' perception (Pickens, 2005). At Intercom, the culture of high power distance in Vietnam encourages people to respect authority and order without questioning, looking up to those in power for direction and acceptance. As a result,

management innovation is seen not only as a top-down process but a goal-oriented one in which the organizational leaders set the innovation goals and manage the process. This cultural characteristic was a possible reason for the effectiveness of cascade participation strategy in BSC and the short initiation phase.

The preference for acquiring external knowledge is inherent in Vietnamese culture due to the nation's strategic location in Indo-China, in proximity to a number of larger countries and being significantly influenced by various foreign cultures and powers over the course of its long history. In addition, Vietnam is ranking as a developing country in terms of its economic development. Most of organizations, hence, are attempting to learn best practices from more developed countries, especially best practices in management which is considered as one of the lowest capability areas of organizational leaders in Vietnam (Vietnam Chamber of Commerce and Industry, 2017). Management innovation, thus, is viewed prominently as adoptive innovation. Research shows that adoptive management innovation is also prevalent in other developing countries (Lin, 2018; Lin, Chen, & Su, 2017; Lin, Su, & Higgins, 2016).

These perceptions toward management innovation left traces on organizational members' perceptions toward the BSC at Intercom which consisted of 'BSC as strong management tools', 'BSC is not new', 'BSC as a fad', and 'BSC as the work of the leaders'. The 'BSC as strong management tool' reflects the perception that management innovation brings positive change to an organization. Meanwhile the 'BSC is not new' is aligned with the view that management innovation is an adoptive innovation. At the same token, 'BSC is the work of the top leaders' aligns with the perception that management

innovation as goal-directed process. The “BSC as a fad” stems from the viewers’ perceptions that BSC is just a change, rather than an innovation.

The role of individual characteristics and perceptual change. Besides the influence of perceptions toward management innovation, the organizational associations and roles in the implementation of the adoptive management innovation also influenced ones’ perceptions toward the BSC at Intercom. The headquarters’ implementers aligned themselves with all themes except the BSC as a fad which provoked negativity. The initiator did not express negative tone toward the BSC either. With such broad, diverse yet neutral to positive views, it might be easier for the headquarters to mobilize support from others and to carry out the implementation. Meanwhile, the other participants shared some negative perceptions towards BSC encapsulated in the theme of “BSC as a fad”. Prior studies have also indicated the importance of work groups towards employees’ perception of change (Lange, Heilbron, & Kok, 2018; Eby, Adams, Russell, & Gaby, 2000; Thomas, George, & Rose, 2016).

Throughout the management innovation, there were limited changes in perceptions toward the BSC with one exception of an implementation lead’s perceptions which moved from ‘BSC as strong management tool’ to ‘BSC as a fad’. The change was caused by mismatch between expectations and perceived realities, provoking negative perception toward BSC. Expectations are also found to play a key role in shaping one’s perception (Lange et al., 2018; Pickens, 2005). The limited changes in perceptions toward the BSC might be a result of cascading participation strategy carried out by Intercom headquarters. Perception is formed based on the interpretation of the perceivers’ sensory signals, which is affected by three factors such as the situation, the perceiver, and the

target, implying the perceiver's views of the work place (Pickens, 2005; Van Wagoner, 2004). But under the limited participation in the BSC, and the fact that BSC was new in Vietnam, except for the implementers and subsidiaries leaders, other participants did not participate in the adoptive management innovation from initiation to operation stages. As a result, it was difficult for them to experience the BSC sufficiently enough to change their initial perceptions. For implementers of balanced scorecards, their perceptions were diverse, consisting of all themes except for the "BSC as the fad" theme. Hence, their perceptions only changed from emphasis on one theme over the others at a different point of time in the implementation. In addition, changes in perceptions are also contributed by ones' expectations (Appelbaum et al., 2017; Lange et al., 2018; Eby et al., 2000; Huy, 2011; Pickens, 2005), and the expectations were carefully managed throughout BSC implementation. There was also quite a high level of congruence between expectations and the experiences of participants, strengthening the initial perceptions.

Emotional Changes. Unlike perceptions, the emotions of participants change during the implementation. The study confirms different emotional changes over the implementation of management innovation (Liu & Perrewé, 2005; Mossholder, Settoon, Armenakis, & Harris, 2000). Participants in the balanced scorecards expressed series of emotional states such as eagerness, tiredness, upset, and frustration. Prior studies also found aroused emotions with mixed hedonics in the beginning phase of change followed by positive or negative emotions depending on the employees' own appraisals of the change, the outcomes of their behaviors (Bridges & Mitchell, 2000; Liu & Perrewé, 2005). Emotions are often described by two dimensions called hedonic tones and level of arousal. Hedonic tone refers to the pleasantness of emotions, and the level of arousal

refers to the intensity of emotions (Carr, 2001; Fugate, Kinicki Angelo, & Prussia Gregory, 2008; Mossholder et al., 2000).

Besides the mixed hedonic tones of emotions, this study finds that the arousal level of emotions was particularly stronger at the end of initiation process and at the beginning of operation, while it seems to be not as high at other times. It is likely because of the critical events at these points of processes which tend to heighten the uncertainty. At the end of the initiation process was the announcement of the adoption decision and at the beginning of operation was the decision to implement the management innovation at a lower level of organizational hierarchy. Uncertainty triggers mixed hedonics and heightens arousal of emotions (Carr, 2001; Fugate et al., 2008; Mossholder et al., 2000; Toegel, Kilduff, & Anand, 2013)

While the participants experience mixed emotions throughout the management innovation, an increase of negative emotions is likely to happen when management innovation is implemented throughout organization (i.e. the operation process). This study showed that negative emotions were expressed far more often than positive emotions regarding the implementation of BSC in subsidiaries (see Table 4.2). These negative emotions may contribute to the increased tension during the operation of balanced scorecards or vice-versa. However, at Intercom, the negative expression of emotions did not translate into opted-out or turnover decision during the implementation suggested by Fugate et al. (2008). The progress of management innovation, nevertheless, remained satisfactory and met the timeline proposed in the original implementation plan. The continuance of participants' involvement and completion of the process suggests the importance of contextual factors in regulating the relationship between emotions and

behaviors, especially the role of organizational culture and communication strategies. In this case study, the limited involvement of employees in the implementation was noted to be intentional by the implementers in order to ‘keep the implementation as smooth as possible’. In addition, the significant number of negative emotion expressions recorded was to some extent promoted by the organization’s culture of ‘freedom of expression’ and the appreciation of being outspoken, honest, and offering constructive thoughts. The organizational leaders recognized and reframed all expressed negativities as a signal of care that organizational members had towards the work and the organization. Hence, although negativity was expressed significantly higher than the positivity, the momentum and the progress of the implementation remained intact. The ingrained values of discipline also played important role in keeping the management innovation in momentum.

The above analysis suggests that the role of emotions is important and probably more important than the role of perceptions in managing the change process because it is more susceptible to change. It might also suggest that managing emotions during management innovation is more feasible than changing perceptions. Perception is more difficult to change than emotion (Carr, 2001). Some studies also pointed out that emotion mediates relationship between perceptions and behaviors at work (Newman, Joseph, & MacCann, 2010). Furthermore, contextual factors, particularly organizational culture and leadership communication strategies and behaviors are important to transforming the negative energy into positivity, supporting the change process.

Discursive Tensions in Management Innovation

This study is consistent with prior studies which showed multiple and contradictory interpretations of change or innovation within organizations (Basile & Faraci, 2015; Bean & Hamilton, 2006; Palmer & Dunford, 2002; Paroutis & Heracleous, 2013). Discursive tension is defined as forces pulling against each other in a discourse (Basile & Faraci, 2015). Prior studies found discursive tensions in organizations such as tension between individualist and collaborative discourses, between control and empowerment, between short-term and long-term discourses. However, few studies focused on discursive tensions in an implementation of adoptive management innovation. This study provides a description of discursive tensions which revealed conflicts among discourses of perceptions towards the adoptive management innovation. These discursive tensions consisted of tensions between headquarters and subsidiaries, between fashion and sustainability, and between process-oriented and result-oriented. While discourse consists of communicative statements that occurs in the process of social interaction, the discursive tensions transcend individual texts and situational contexts, and are quite stable (Heracleous, 2006; Heracleous & Barrett, 2001). Similar discursive tensions were already found in the literature of organizational change (Engeström & Sannino, 2011).

Among three discursive tensions found, the tension between headquarters and subsidiaries existed throughout the whole process of management innovation. It entailed the inherent paradoxes between centralization and decentralization, and between controlling and empowering in business management. There is always tension between headquarters and subsidiaries because of the dialectic nature of their relationship (Robey, Ross, & Boudreau, 2002; Van de Ven & Sun, 2011). The tension is exposed more clearly in management innovation, as well as in top-down planned organizational change. The

headquarters, on the one hand, wanted to implement the management innovation to improve management processes. The subsidiaries, on the other hand, wanted to be regulated as little as possible. The parent-company tensions were also found in other studies of organizational change (Engeström & Sannino, 2011; Jansson, 2015; Sheep, Fairhurst, & Khazanchi, 2016).

The second tension was between fashion and sustainability, focusing on the contradictory perceptions of the benefits of the management innovation. At Intercom, the tension was demonstrated through the clash between the perception that BSC is just a fad, and the perception that BSC is a strong management tool. This discursive tension was prominent when the organization started to implement the BSC into the lower levels of organization- in the operation phase. This tension resembles critical conflicts in organizational change (Engeström & Sannino, 2011) in which the conflict touches the core reasons of change implementation, posing either-or alternatives on the course of action. The dispute on the benefits of change or management innovation in the implementation process not only creates barriers for the implementation, but also may lead to an implementation fallout. Hence, managing this discursive tension is critically important in management innovation as well as in organizational change.

The last discursive tension found in the case was the tension between process-oriented vs. result-oriented concerns with the polarity between the emphasis on the process of the adoptive management innovation and the emphasis on its results. Different from the two aforementioned tensions which reflect the conflicts of interests and goals, this discursive tension focused on the technical aspects of management innovation and emerged in the operation stage. Sheep et al. (2016) also found technological focused

tensions in corporate spin-off. The tension was found among people on business side of an organization and people in shared services or supporting functions of an organization.

In short, the three discursive tensions namely headquarters vs. subsidiaries, fashion vs. sustainability, and process oriented vs. result oriented reflected different perceptions toward a specific management innovation happening in the organization. Though the perceptions might be varied, the discursive tensions tend to be stable. Except for the headquarters vs. subsidiaries tension which were inherent in the adoptive management innovation, the other tensions emerged at different times during the management innovation. These tensions are knots hindering the transformation and need to be addressed.

Theoretical Implications

This case study focused on the social construction of an adoptive management innovation and proposed a three-stage-three- mechanism framework based on an example of the implementation of BSC in a business organization in Vietnam. The study offers various implications for further research on adoptive management innovation by addressing the three questions: what are the perceptions of the adoptive management innovation? How do organizational members construct the management innovation? And, how does the management innovation happen in the organization?

On Processes of Adoptive Management Innovation

Consistent with the process approach to management innovation, the study provides supporting evidence for a phase-like process of management innovation which transform an idea of management innovation into organizational practices (Birkinshaw et

al., 2008; H. Lin & Su, 2014; Mol & Birkinshaw, 2009). It also confirms that the process of management innovation follows logical progression from initiation and implementation.

However, the proposed model is different from prior models by describing the process of adoptive management innovation not only in terms of specific sub-processes but also provides supporting evidence for patterns of underlying mechanisms for these phases. The training, communication, and institutionalization are underlying mechanisms contributing to the transformation from initiation, to execution, and to operation. The study results provide some supporting evidence for the view of management innovation as a socially constructed process including three mechanisms of externalization, objectification, and internalization. Training and communication serve as externalization in which participants express their voices and opinions related to the BSC. Communication serves both as externalization and objectification. When communicative activities are exercised without putting an emphasis on organizational formal publications (i.e. an objectified meaning), these communicative activities are externalization behaviors. But the communication will become objectified when subjective meanings are externalized in an objectified way. For instance, series of communications from headquarters, reflecting headquarters meaning of the BSC, were externalized through organizational newsletters in forms of official reports. Institutionalization serves as objectification. Internalization, by definition, is achieved when participants accept the change without hesitation, and new values are accepted. The study did not find conclusive evidence to fully describe the internalization process. However, these findings expand the literature of adoptive management innovation in several ways.

First, the study adds to the research on supporting activities in the process of management innovation, as well as on adoptive management innovation. The training and communication are often treated as supporting activities in management innovation (Birkinshaw & Mol, 2006; Crossan & Apaydin, 2010; Damanpour & Aravind, 2012; Guimarães et al., 2011; Hellström et al., 2015; H. Lin & Su, 2014). But in this case study, training and communication are not only implemented throughout management innovation, but they are mechanisms for all participants to externalize or give sense to the management innovation. These activities are not only task-based but are spaces for negotiation happening in management innovation. The headquarters use these tools to influence the discourses of management innovation, forming the preferred discourses of management innovation. The other participants also use communication and training activities to externalize, and give sense or feedback in the process. Some studies on discourses of organization changes addressed how tensions are knotted and unknotted during these communicative activities (Basile & Faraci, 2015; Sheep et al., 2016). This study further explains how organization members use communication and training activities to manage tensions in management innovation. These activities are not just supporting the tasks of management innovation implementation, but are essential to management innovation and provide the mechanism for its transformation.

Second, while institutionalization has been seen as the last process in both change management and management innovation implementation (being called variously as solidification (H. Lin & Su, 2014), diffusion (Birkinshaw & Mol, 2006), and institutionalization (Appelbaum et al., 2017; Damanpour & Aravind, 2012)), this study shows that institutionalization starts much earlier in the management innovation,

objectifying symbols of management innovation and solidifying each milestone of innovation. Institutionalization activities such as rules, organizational structure, new languages, etc. are carried out at each stage of management innovation, marking the progress of the management innovation from initiation to execution, from execution to operation, and the integration of management innovation into organizational daily practices.

Third, training activities are rarely investigated outside the scope of supporting activities which mainly happens in the beginning phases of management innovation (Alagaraja, Egan Toby, & Woodman Richard, 2017; H. Lin & Su, 2014). This study provides evidence to support the importance of training activities beyond skill preparation for management innovation. As illustrated above, training activities consist of formal training events, informal meetings, one-on-one coaching, and material transfer. Training activities give both physical and symbolic spaces for participants who are determined to be involved into the BSC to participate through externalization. The study also finds that cascade training is effective in this case. Further studies might be needed to understand training mechanism in adoptive management and possible impact of cascade training.

The repeated pattern of communication-training-institutionalization in each phase of management innovation expands the literature on the process of management innovation, enriching our understanding of these activities in adoptive management innovation processes.

On Perceptions of Adoptive Management Innovation

Besides new insights on the processes of adoptive management innovation, the findings also describe the different perceptions on a management innovation which are situated in the organizational and social contexts. The description of the discourses of perceptions on the adoptive management innovation shows the impacts of both internal and external organizational contexts on these perceptions. While prior studies have investigated employee perceptions *during* organizational change (Eby et al., 2000; Weber & Weber, 2001), less attention has been paid to the perceptions *about* the change (Gallois et al., 2008; Rafferty & Griffin, 2006) as well as perceptual change during change implementation (Jansen Karen, Shipp Abbie, & Michael Judd, 2015). Far fewer studies have investigated perceptions and perceptual change in management innovation and adoptive management innovation. This study expands the literature by providing themes in participants' perception about the adoptive management innovation which centers on benefits of the adoptive management innovation, whether it is an innovation or just a change, and its ownership. It also provides evidence to support the existence of change and innovation paradoxes in the participants' perceptions and suggests that perceiving something as innovation tend to trigger positivity rather than perceiving something as change. Consistent with prior research, this study supports that perceptions are differed based on the participants' roles and work group identities (Eby et al., 2000; Gallois et al., 2008; Weber & Weber, 2001).

In terms of perceptual changes, limited change in perceptions was observed in the case. The finding is consistent with the persistence of perception elaborated in Pickens (2005) and Wagoner (2004). These perceptions rarely change over the course of implementation because they are primarily rooted in the participants' educational

backgrounds and experiences in organizational change processes. However, the finding is inconsistent with some prior studies on perceptual shift in organizational change (Jansen et al., 2015; Rafferty & Griffin, 2006). A closer review of studies on perceptual shift in organizational change revealed that these studies focus on affective shift in perceptions, which is closer to the concept of attitudes or emotions, rather than perceptions, which refers to cognitive interpretation of reality (Pickens, 2005). This case study also found that the participants' emotions change during the adoptive management innovation. Nevertheless, these inconsistencies and the lack of focus on perceptions of adoptive management suggests a fertile ground for future studies on perceptions of adoptive management innovation and its relationships with emotional states in adoptive management innovation.

On Discursive Tensions of Adoptive Management Innovation

In addition to the perceptions of an adoptive management innovation, this study finds that the perceptions and discourses on the adoptive management innovation center on three discursive tensions: headquarters vs. subsidiaries, process-oriented vs. result-oriented, and fashion vs. sustainability. The prior literature on organizational discourses on change suggests that specific discourses on organizational change might not be the same depending on the setting, because of their susceptibility to environmental contexts, but the discursive tensions tend to be more stable (Cuganesan, 2016; Jansson, 2015; Sheep et al., 2016). Further studies on discourses of adoptive management innovation are needed to unpack its discursive tensions.

The study also illustrates that each discursive tension tends to emerged at different times during the adoptive management innovation. More specifically, the tension

between headquarters vs. subsidiaries over the ownership and resources devoted for the adoptive management has emerged during the execution, while the fashion and sustainability and the process-oriented vs. the result-oriented tensions became salient during operation phase. The development of these discursive tensions is central to adoptive management innovation. The participants' constructions and responses to these tensions help to relieve these tensions and move the adoptive management innovation from one process to another. Although the discursive approach to organizational change is not unfamiliar (Engeström & Sannino, 2011), by unpacking these discursive tensions in the processual approach to management innovation, the study expands the literature on both processes of adoptive management innovation and discourses of adoptive management innovation.

Furthermore, taking the discursive lens, this research also shows different factors leading to resistance corresponding to each stage of an adoptive management innovation. While resistance to change has been investigated at length in the literature with various factors leading to resistance to change (Dailey & Browning, 2014; Lines, 2004; Shin, Taylor, & Seo, 2012; Szabla, 2007; Watson, 1971), few studies have shown the changes in these factors as the implementation was happening. In this case, resistance was evidenced in both execution and operation. But the drivers of resistance in the execution stage are not the same as those in the operation stage. The strategies to overcome the resistance, hence, were changed accordingly. In the execution, resistance is not as strong as in the operation phase, and originates from changeable factors such as low trust in the project team's capabilities, and tensions between headquarters and subsidiaries over ownership and resources. Meanwhile, resistance in operation is higher and originates

from ingrained factors such as organizational values. As a result, the intensity of externalization activities in operation is much higher than in execution. Response strategies from adoptive management innovation participants are also different. The response strategies in operation are more oppositional than those on the execution stage. Some prior studies have suggested hardline measures should be implemented in case of critical conflict which manifests through arguments and criticisms (Engeström & Sannino, 2011). However, many studies have suggested that opposition and selection strategies in dealing with tensions in organization tend to produce vicious cycle of oppositions (Cuganesan, 2016; Jay, 2013). Further studies are needed to understand when and how opposition strategies might be implemented in adoptive management innovation and in organization.

Consistent with prior studies on discursive tensions in organizational change, this research supports that reframing strategies in communication tends to be most effective (Jay, 2013; Nelson & Irwin, 2014). Particularly, this study finds that the connection between the adoptive management innovation with organizational cultural values helps to keep the change momentum even in the make or break point of the process. Examples of these strategies in the case were the use of “people’s war” and “BSC culture”. While the specificity of these reframing strategies is contextual-based, it is interesting to find that the organizational values that the leaders wanted to be surfaced during the adoptive management innovation were not innovation and creativity- focused as suggested by several prior studies on organizational innovative culture (David & Darren, 2002; Knights & McCabe, 2000; McCabe, 2002), but the organizational values of discipline, of team spirit, and of organizational harmony. What cultural values would be effective in

what contexts of adoptive management innovation? This question might need further exploration to be adequately answered.

Practical Implications

The findings are particularly relevant for practices of adoptive management innovation in Vietnam and probably other developing countries. Besides the task processes, the study emphasizes the role of training, communication, and institutionalization in adoptive management innovation. Although most organizational leaders are aware of the importance of these measures, when and how to use them is considered a matter of arts rather than science. This study shows that engaging in these activities early in the process might be regarded as an effective way to implement an adoptive management innovation. Besides the two common activities, training and communication, this research further emphasizes the importance of institutionalization activities in an adoptive management innovation. Introducing new language, rule, routine etc. at earlier stages might better facilitate the integration of an adoptive management innovation into organizational practices than doing so later on. In addition, these institutionalization activities might also help to symbolize the progress of adoptive management innovation, thus solidifying its meanings and practices.

Although further research is needed to confirm findings from this research, this case study suggests practical insights on how to manage not only perceptions, but also emotions and discursive tensions in organizational change and in adoptive management innovation. Paying attention to the cues of discursive tensions and using organizational tools to address these tensions strategically may help to solve deadlocks during the implementation of management innovation ideas. Acknowledging negative emotion

might be an approach that is worth considering when trying to transform negative energy into positive one. Among various strategies, the study particularly suggests that connecting the adoptive management innovation with organizational values might be an effective strategy to handle these tensions. Furthermore, it shows that when the tension is escalated to a make-or-break point (i.e. conflicts on deeply rooted values), a hardline approach might be suitable to divert the opposition to change and to express the organization's determination for the adoptive management innovation, contributing to bringing the implementation back on track.

For HRD professionals, the study provides further evidence to support the strategic role of HRD in change and innovation implementation. HRD professionals need to be engaged early in the process to ensure the effective implementation of an adoptive management innovation. The study indicates that HRD professionals may contribute not only through training activities, but also in other realms of communication and institutionalization activities. This study shows that learning components were present in all of these activities. As such, the involvement of HRD professionals in the design of these activities may increase their effectiveness. The study also illustrates that training events can be seen via multiple lenses with diverse benefits and complicated dynamics happening in a training activity. As a result, when designing, delivering, as well as evaluating training activities, HRD professionals may need to pay further attention to these complicated dynamics. For instance, although networking via training events is quite familiar and often carefully designed in organizations, this study suggests that there might be a process of negotiation happening during the training events. This negotiation process is aimed at creating a shared meaning of the adoptive management innovation.

Further attention, therefore, should be paid to the selection of participants and instructors, and the detailed design of the events. Moreover, this study recommends that training strategies should also align with the organizational strategy of employee involvement in the adoptive management innovation. If the organization implements a cascade strategy of implementation, a cascade training strategy would be preferable. Furthermore, training events are good opportunities to promote the preferred discourses of the adoptive management innovation, incorporating artifacts of the adoptive management innovation into the training, hence, might effectively contribute to communication strategy. The study also suggests that HRD professionals should work closely with communication departments to ensure that the incorporation is consistent with communication strategies.

Limitations

This research effort to identify the social construction of adoptive management innovation at the organizational level is constrained by at least three limitations, which also represent fertile ground for future research in this area. *First*, the findings for the three-process-three-mechanism framework of adoptive management innovation is grounded in case study situated in its natural settings of an organization in Vietnam and need to be further confirmed by research with more organizations. More cases of adoptive management innovation should be compared to improve the proposed framework and explore the additional details. *Second*, although this research has analyzed the process of adoptive management innovation systematically, little attention has been paid to the technical details of the adoptive management innovation. *Third*, when focusing on the adoptive management innovation from social construction perspectives,

this research does not address other relevant problems such as how to improve the effectiveness of adoptive management innovation in Vietnam, the effectiveness of response strategies in adoptive management innovation. Therefore, future research may be concerned with improving the proposed framework in other cases, exploring further several findings which are inconsistent with prior literature, and measures of adoptive management as well as response strategies.

Conclusion

In conclusion, the research, reported in this dissertation, focused on how an adoptive management innovation has been perceived and introduced into Vietnamese organizations, and then implemented through series of activities and mechanisms. Based on existing literature and the case study in an organization in Vietnam, a three-process-three-mechanism framework was proposed. The findings offer insights for further research in adoptive management innovation in Vietnam and yield several implications for practices of management and human resource development.

Appendix A

Timeline of the implementation of BSC at the case study organization

Time	Events
Jun-12	Project Team formed and set target to finish the establishment of KPI before December, 2013
Aug-12	A subsidiary pioneer in establishing KPI
Aug-12	Started the formation of Strategy Maps to prepare for the strategy conference 2013
Oct-12	Strategy map version 1.0 of the corporation and six company members completed within six weeks of intensive workout
Oct-12	A subsidiary held BSC training for its managers
Nov-12	Strategy Conference with the attendance of 120 corporation members and BOD external members
Nov-12	Training for variety of managers at company members
Dec-12	A subsidiary completed KPI on BSC/ Scorecard after four months of implementation
Dec-12	The company formed the Technology Function led by a chief technology officer
Jan-13	The Project team proposed a plan to communicate to employees about BSC and the corporation's strategy on a regular basis
Jan-13	The company decided to have a section on BSC implementation in regular meetings of the corporation starting from Feb 2013
Mar-13	Four out of six subsidiaries signed the implementation of BSC

Mar-13 to May- 2013	BSC training for managers for nearly 1000 managers were completed
Apr-13	KPI of six company members were completed
Apr-13	Training on BSC for 800 managers
May-13	Dashboard report to measure corporation's health
Jan-14	27 managers were disciplined for not following training on BSC
Apr-14	Training for 100 managers in a branch
May-14	The establishment of a corporate unit called Strategy Management and Planning
Jul-14	Dashboard report available in public
Nov-14	eBSC started to be implement (a tool to manage BSC)
Jan-15	Strategy conference including talent show/performances on BSC coloring
Dec-15	The project team was dismantled as BSC was institutionalized into organizational practices
Mar-16	eBSC has upgraded with more functionality

Appendix B

Visual Presentation of the Balanced Scorecard Processes

Time	Initiation	Communication	Training	Execution	Operation	Institutionalization
2011- June 2012						
Jun-12						
Aug-12						
Oct-12						
Nov-12						
Dec-12						
Jan-13						
Mar-13						
Apr-13						
Apr-13						
May-13						
Jun-13						
Dec-13						
Jan-14						
Apr-14						
May-14						
Jun-14						
Jul-14						
Nov-14						
Dec-14						
Jan-15						
Dec-15						
Mar-16						
May-16						
Oct-16						
Feb-17						

Appendix C

Interview Protocol

Research Description: This interview is a part of my dissertation project which is aimed at understanding how management innovation as social construction is constructed and reconstructed in an organization.

Main Research Questions: What are organizational members' perceptions of management innovation? How have they constructed the realities of management innovation? What are the consequences of their constructions for them and for other people who also involved in management innovation?

Methodology: Case study

Key informant interviews

(60 -90 minutes total)

Introduction:

Welcome and Explain purpose of the interview.

1. Could you please tell me your role and responsibilities in the organization?
2. What do you think of management innovation?

Probe:

- What is considered innovation in your company?
- What influenced your perceptions?

3. What is your role in balanced scorecard implementation in your organization?

Probe:

- What did you think of balanced scorecard when you first heard of it?
- When did you participate?
- Why didn't you involve? (if not participate)
- What was your reaction when the initiative was announced?
- What influenced your reaction? When and why did you change your attitudes and behaviors (if any?)
- What influenced your participation?
- What are some benefits to your participation?

4. What were challenges you faced during your participation?

5. What are the impacts of your participation on the balanced scorecard implementation?

Probe:

- What did you achieve through your participation?
- How did your supervisor, management team react?
- How was your participation different than others in your organization?

6. Is there anything that you would like to share?

7. Thank you for participation

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ⁱ Fractal philosophy in the organization: is a term that the CEO used to capture his philosophy of management. In his own words, fractal philosophy is a way to maintain the organization's gene. The organizational members shared a same set of organizational genes- *which are similar to the core competencies concept*. Fractal philosophy helps to cascade these genes across the organization. BSC and fractal philosophy with different layers of KPI helps to implement the strategy, so that the whole organization moves toward the same direction (metaphor of bee and snake).