



UPPSALA
UNIVERSITET

Företagsekonomiska institutionen
Department of Business Studies

Creating New Attention in Management Control

Erik Bjurström

Dissertation presented at Uppsala University to be publicly examined in Hörsal 2, Ekonomikum, Kyrkogårdsgatan 10, Uppsala, Friday, November 2, 2007 at 13:15 for the degree of Doctor of Philosophy. The examination will be conducted in English.

Abstract

Bjurström, E. 2007. Creating New Attention in Management Control. *Doctoral thesis / Företagsekonomiska institutionen, Uppsala universitet* 129. 178 pp. Uppsala.

The need to focus and economize on scarce attention is increasingly being acknowledged within management accounting and control literature. The aim of this study is to investigate how practitioners go about creating new concepts and measurements to induce attention towards new issues and aspects of strategic importance for the organization.

In this case study, we follow a project group in a Swedish municipality, creating a management control model of employee health. A close-up view is provided through a narrative approach, based on filming and participant observation, illustrating the highly situated and contextual character of attention in sensemaking processes. The naming of the concepts of management control was found to be associated with a science-framing, while references to local practices of management control induced practice-framing strongly de-emphasizing characteristic features of management control. Line managers of the study accepted the framework without demands for indicators or predictive models.

This outcome is in line with a practice notion of management control and a language game understanding of human communication: management control systems are part of the practices defining meaning and directing attention towards different aspects of any situation. Rather than being a language, management control concepts and measurement may not provide much more than the phonetics of business. Consequently, it may be questioned whether what gets measured automatically gets managed.

In line with the attention-based view of the firm and a practice notion of management control, this study suggests that new attention is created through the naming and framing of management control ideals, and as a result of the expressions of managerial intent through practice.

Keywords: Attention, Attention-directing, Attention-based view of the firm, Attention economy, Framing, Sensemaking, Practice, Practice theory, Knowledge Management, Management Control, Management Accounting, Performance Measurement, Performance Management, Non-financial, Human Resources, Intangible Assets, Employee Health, Ethnographic, Participant observation, Filming

Erik Bjurström, Department of Business Studies, Box 513, Uppsala University, SE-75120 Uppsala, Sweden

© Erik Bjurström 2007

ISSN 1103-8454

urn:nbn:se:uu:diva-8234 (<http://urn.kb.se/resolve?urn=urn:nbn:se:uu:diva-8234>)

To Ida, August, Carl, Hilda and Axel

Contents

1. Introduction.....	13
2. Theoretical framework.....	19
Why attention matters	19
Attention: an interest in practice	21
Conduits or language games	21
A divided field	23
Studies of attention within management control	24
Practice: an attention-based view	24
The practice turn in social theory	25
An attention-based view of the firm	27
The character of practice	29
Handling ambiguity through framing processes.....	31
Science and practice	32
The practice of science	33
The science of practice	34
Science and practice as framings of Management Control.....	35
How is new attention created?.....	37
Summary and conclusion.....	39
3. Method	43
Choice of approach and method	43
How should we study organizations?	47
How to study a process	48
The Notown health statement project.....	49
The setting studied: design and access	50
Collection of data	51
The challenge of filming.....	51
Selection and analysis	53
Sorting things out – what did they talk about?	53
Theoretical analysis	57
Writing a credible story	60
4. Episode one: Think Positive!	63
Background	63
The Notown health statement project.....	64

Searching for a meaningful whole.....	67
Starting up the local project: the October 4 th meeting.....	69
Framing health.....	71
The health statement framework	75
Introducing the model	78
Value-neutrality	79
Principles of measurement.....	81
Theories of value	83
Another rationale	84
Recognition.....	85
Summary and conclusion	86
5. Episode two: Stranded	90
Starting up the chase for indicators	90
The first try.....	93
Understanding the health statement	97
The expectations on the indicators.....	98
The health statement context	108
The beginning of the end	111
Empty handed.....	114
Summary and conclusion	117
6. Episode three: We're in	121
The most critical moment.....	121
Evaluating the planning of health.....	128
Back to step one	129
Summary and conclusion	131
7. Episode four: Isn't it something more?.....	134
A new direction	135
Revising the components	139
We're done	145
Summary and conclusion	148
8. Analysis	151
How was new attention created?	151
What the health statement became	151
Shifting attention through naming and framing.....	152
The character of the episodes: Science vs. Practice ideals	154
Why practice mattered	158
Why the line managers didn't get it	159
Concluding discussion.....	162
Contributions and implications	165
Implications for researchers: The challenge of practice	168

Implications for managers: Scarcity and focus – a meaningful solution	169
Appendix: Materiel summary	171
References.....	173

List of figures

Figure 1. The Notown health statement project plan.	65
Figure 2. Four episodes of project realization.....	66
Figure 3. The human resource policy framework.	68
Figure 4. The health statement framework components.	75
Figure 5. Employee health in the budget directions.....	128

Acknowledgements

My deepest feeling as I look at this final text is one of gratitude. I am grateful for the funding by the Swedish Government of two years of this study. I also owe a lot to a rather large number of people who have contributed in different ways and made this research endeavour possible. First, I want to thank my first advisor, Professor Ulf Johanson, now at Mälardalen University School of Business, who I followed from Stockholm University to Uppsala University and Institutet för Personal- och Företagsutveckling (IPF) and the health statement project, around which this thesis turns. I also owe a lot to Associate Professor Jan Lindvall, Uppsala University Department of Business Studies, my main advisor since 2005, who encouraged me to further explore the topic of attention. Thank you also, my assistant advisor, Lecturer Cecilia Lindholm. Uppsala University Department of Business Studies, for patiently giving constructive feedback on my manuscripts. I further want to thank Associate Professor Bino Catasús at Stockholm University School of Business for valuable critique, in the classical academic sense of the word, as opponent at the final seminar. I am also deeply indebted to my old friend, Visiting Assistant Professor Dan Davenport, School of Management, Gatton College of Business & Economics, University of Kentucky, for providing viewpoints on my manuscript and making the text more readable.

My research process has also been dependent on the inspiration of other people who encouraged and challenged my thinking in discussions over the years. I especially want to mention Assistant Professor Rolf Lind at Stockholm University School of Business, who made me believe that I could become a researcher and Lars Wessbo at Volvo IT, who once suggested that management would be a suitable field for me. I've been lucky to know mentors like you! Another important person has been Associate Professor E. Anders Eriksson, Head of Department at the Swedish Defence Research Agency (FOI), who, apart from repeatedly according me leave of absence for this project, has contributed profoundly through reflective discussion.

Early in my studies, I was also privileged to meet Professor Bo Hedberg, Stockholm University School of Business and Professor Johan Olaisen, Norwegian School of Management on the topic of Knowledge Management as well as Professor Kaj Sköldberg, Stockholm University School of Business on Philosophy of Science, fields which practically bled into one. Thank you also Professor Jan-Erik Gröjer and Professor Kerstin Sahlin-Andersson, Uppsala University, for shedding light on "a true and fair view" and "knowl-

edge in action” respectively. Thank you for sharing your passion for knowledge!

With this newfound interest for the issues of knowledge and learning, IPF showed to be the right place to be. I especially want to thank Barbro Forsberg, now independent nestor of learning, Stefan Cederquist, project leader of the national health statement project, now at the County Council of Gävleborg, Associate Professor Peder Hård af Segerstad, Associate Professor Birgitta Södergren, Bo Sundmark, Kira von Knorring-Nordmark, Annika Sandin, Pär Cederholm and Kristina Tirén for sharing both practice and reflection with me during these intense years! I am also grateful to PhD Hans Nytell at Uppsalagruppen for many good conversations along the way.

A special thanks goes also to the people of the health statement project, specifically the participants of Notown’s local health statement project who generously accorded me access to the internal life of their organization and work process. You gave me a goldmine for research! I hope I have lived up to your trust in me.

Fellow doctorate students and friends are indispensable for both progress and emotional survival of the ups and downs of a process like this. First of all, I want to thank PhD Maria Mårtensson, Mälardalen University School of Business for providing the links both to academe and FOI. I also want to thank Maria, as well as PhD Catharina Melian, Stockholm School of Economics (SSE) and Mattias Axelson, SSE and FOI, for sharing joy as well as frustrations since day one of this long journey. Thank you also PhD Sofie Roy-Norelid, now at the Ministry of Integration, for inspirational fellowship during the early years. Other people of great importance are or have been associated with the MERITUM-project (measurement of intangibles), or the present MINT-group (management of intangibles) at Mälardalen University School of Business. I especially want to mention Arne Sjöblom, PhD Matti Skoog, PhD Roland Granqvist, PhD Bo Hansson (now at the OECD), Karina Tilling, Maria Dahlin and Karin Berglund as well as Mimmi Diamant and Sofie Ersson at Uppsala University, Department of Business Studies. I also want to thank Emma Ström, Birgitta Södergren, Ida Bjurström and Kjell Staffas for reading my final manuscript. Even though I carry the responsibility for this text all alone, you have all been important to the process leading to it. I am deeply grateful!

Of all the years this took, the last one was the most intense, putting hard pressure on my family and work situation. I want to thank Carl-David and Siv Axelson, at Granebergs Säteri, who offered me a peaceful and inspirational environment for thinking and writing during the last months of work, at a biking-distance from my home in Enköping. Thank you for your kind engagement and support!

I am deeply indebted to my mother, Kerstin Bjurström for supporting my family both practically and emotionally, especially during this last year. Without it, I don’t know if we could have made it. I also send a thought to

my late father Sten Bjurström who conveyed the attitude that everything is possible, an attitude sometimes needed to force oneself through rather unrealistic conditions. In the long row of people mentioned I owe most to my beloved wife Ida Bjurström for coping with the circumstances in the most tolerant and understanding way; encouraging me although your burden wasn't easy either. To our children, August, Carl, Hilda and Axel, I can only say that it will take a while before you'll see me working such long nights at the writing desk again. I love you and I am grateful for your patience.

Enköping, on September 19th 2007

Erik Bjurström

1. Introduction

At the final meeting of the steering-group in this study, after having succeeded in implementing the health statement, yet failed to define indicators for it, the Human Resource (HR) manager responsible for the project came to an insight from communicating with the line managers, which he now shared with the rest of the steering group. *Health statement* was a term coined at the policy level of the Swedish Government as a response to dramatic increases in sick-leaves, making the problem an acute financial one both for the Government and for employers, besides the humanitarian side of disease. There was no clear definition of what a health statement should be. Nevertheless, the term had clear connotations with management control: there was a need to show and to manage the state of health among municipal employees. The work had been characterized by a fruitless search for measurements predicting employee health, thus focusing on the perfect indicator. Now, at the final meeting, the attention was instead turned towards managerial intents and ambitions in the area, without demands for prediction.

[HR-manager]: “Well, do you understand how the move from the follow-up to the ambitions is made here? Because, we’ve banged our heads to the wall and tried to see: ‘What is an indicator for this?’ But there is none if you don’t express an ambition. The ambitions must be described so that you know what’s indicating it! ... And after we presented this reasoning, Bill [a head of department] said: ‘Now I get it!’ And the result was: ‘Now we understand that this is a way of expressing ambitions, not only to measure whether we are sick or healthy’.”

This was a new insight after one and a half year of intense efforts to define and measure employee health for the purpose of management control. Now, the whole picture was turned upside down. The *indicators*, so intensively searched for, became quite another thing as they reframed and focused on the *uses* of the measurements: the indicator should only *indicate*. It should not tell everything about the past, present and future. It should only *point at* something, like the index finger of the hand: just *direct the attention* towards something. Consequently, very rough approximations of health, such as checking of the mere existence of a quality-assurance process for leadership, became an acceptable indication and the whole measurement problem seemed to vanish into thin air.

[HR-manager]: “I mean if we use that method, you could say that: ‘Yes, these things that we have expected from the leaders in the leadership policy, we follow it up in this way’. And then we have to ask ourselves: ‘Is it an indicator?’ I mean, does it indicate whether we’ve got good or bad leadership?”

[Project leader]: Of course it does, because you cannot fully know the truth. But of course it’s an indicator if you see that it works ...

...
[HR-manager]: But it shrinks and then it becomes: ‘Well is that all it is – isn’t it something more?’”

Hence, the group had left their *science-framing* of management control in favour for a *practice-framing*, taking the actual *use* of management control as a point of departure. In consequence, their *attention* was drawn to other *aspects* of the situation. Most things changed as their focus was turned towards *practice*. And they understood. At least for a while. But could it still be called a management control model?

Within the study of organizations, attention is a classical theme (c.f. Simon, 1945/1997), also lately addressed as central to management control. However, the full implications of the concept of attention and how it is created is still to be explored and incorporated into the theory and practice of management control. In a time of increasing change and complexity, with an abundance of information by which knowledge-workers struggle to keep in touch with both science and practice, and managers struggle to direct their organizations and keep them together at the same time as their borders blur, there is an *increasing* need to take the issue of attention seriously.

As Castells concluded, the promise of the Information Age is to unleash unprecedented productivity by the power of the mind, thus fulfilling the dream of Enlightenment that reason and science would solve the problems of humankind (1998, p. 379). Practically unlimited spaces of information are made available through new technologies (Castells, 1996). However, as the availability of information has increased, so has the insight that unlimited access is not the ultimate answer to the issue of information. From having been the scarce resource, there is information in profusion, ironically inverting the problem with the same result: an abundance of information makes it hard to access *relevant* information. Thus, in an information rich world, attention becomes the *scarce* resource (Simon, 1971).

Davenport and Beck (2001) argued that the need to *manage attention*, long-since acknowledged in advertisement, television-, film- and other attention industries, is only slowly being consciously applied to the internal life of organizations. Within management control theory, Simon et al. (1954) early recognized the attention-directing use of accounting figures. However, this aspect of management control has long been treated as a peripheral theme. Nevertheless, in the light of findings about the impact of unpredictability and uncertainty on management control systems, Simons (1995) emphasized the

need for these systems to *conserve* the organization's scarce attention for only the most *critical* issues. A few years later, Kaplan and Norton (2001) concluded that their work with Balanced Scorecards - which they had thought of as an issue of measurement - was rather a matter of *focusing* the organization on its strategy. Hence, management control as an *attention-directing practice* deserves to be further explored.

Within management control, the rather few studies of attention have typically been studies of *practice*. These studies have often highlighted uses and important attributes of figures that go against the grain with the traditional core of management control theory, especially concerning the *mechanisms* of control, i.e. what makes management control *work* as well as the character of the importance of measurements (c.f. Euske et al., 1993; Vaivio, 1999; Henri, 2006; de Haas and Algera, 2002). While these works attempt to understand the crucial characteristics for management control by its uses in practice, the lion's share of management control theory is concerned with the attributes of the formal information systems and their measurements. Hence, management control theory and its subdivisions are typically defined by the *formal* systems and their applications to different areas.

Lately, Ahrens and Chapman (2007) suggested a practice notion of management control systems as *structures of intentionality*, emphasizing how motivations emanate out of the daily efforts of individuals engaging with each other and management control systems. With this notion, the focus is shifted away from the formal system in itself and is instead directed towards the perceived *usefulness* of the systems to establish a *situated functionality* in the local context. This also has consequences for the capabilities and limits of management control systems. Hence, they concluded that the *key question* for management control theory is to explore the possibilities of management control systems as a *resource for action*.

Ahrens and Chapman argued that cognition is best understood through the distributed practices of an organization. In a similar vein, although out of another theoretical tradition, Ocasio (1997) suggested an *attention-based view of the firm*, reconciling contradictory findings about organizational inertia or adaptation. He suggested that earlier organization theory in Simon's (1945) tradition had overemphasized the inhibitory consequences of limited human attention and downplayed the possibilities of organizing through the *social structuring* of attention into *patterns of distributed attention*. In consequence, this was also the essence of his definition of organizations.

The relation between the academic world and the world of practitioners of management control has been problematic. In management control, as in organization theory, the field has been divided in two parts: one normative and rationalistic emphasizing the freedom of actors over context, however often not considered as research by the research community, and the "alternative" or theoretically more informed branch, typically with a negative

theme but without any suggestions or greater influence on practice (c.f. Cohen and Sproull, 1991; Malmi and Granlund, 2006). However, an increasing interest among academic researchers to contribute to practice can be noted (Scapens, 2006). This interest is also a common denominator of Ocasio's (1997) and Ahrens and Chapman's (2007) contributions, not least through their emphasis on the *possibilities* of organizing.

It follows from Ocasio's (1997) view that attention is shaped through a process of social structuring. According to Ahrens and Chapman's (2007) notion of management control, cognition is also shaped by the evolving practices with the intentionality inherent in the management control system as an important ingredient. Hence, within an organization, *attention is shaped* over time through a *process* of structuring of *practice* with the management control system as an important *ingredient*. As organizations encounter new challenges or have new intents, *new attention* needs to be invoked through the creation of *new management control concepts and measurements*. Hence, by the naming of new controls, new legitimate frames are set to direct the distributed attention of the organization towards new issues and aspects of strategic importance.

However, in practice, the world is a messy place, characterized by its uncertainty and ambiguity and seldom resembling academic writings (or those of consultants). In consequence, we need to make sense of the situation, thus applying frames to make it understandable and manageable. By narrating our experience, we make a real-time story about ourselves, what we take part in and why. By *naming* things associated with the actual *framing* of the situation, we direct our *attention* towards certain *aspects* of the situation at the cost of other. Hence, as a response to ambiguous situations in practice, we name and frame things to direct attention to what we perceive as important for the situation.

Despite this character of everyday coping, most writings of management control, academic and other, assume a conduit model of human communication. This metaphor maps our knowledge about conveying objects in containers onto an understanding of human communication as conveying ideas in words. This will in this text be called a *science-framing* of management control. Its opposite, a *practice-framing* of management control puts practice at its centre, assuming knowledge to evolve through experience and language, thus emphasizing the practical uses of management control.

There are rather few studies illustrating *how* practitioners go about creating the new frameworks, concepts and measurements necessary to integrate new issues and aspects into their management control systems. However, Malina and Selto (2004) found the trade-off between different attributes of performance measures one of the most critical issues involved in such work. In line with these findings, Franco-Santos and Bourne (2005) suggested future studies to focus on the trade-off between validity and reliability when designing measurements. Also, Lowe and Jones (2004) found the work of

designing performance measurements to be characterized by lack of common knowledge, different perspectives and an emergent understanding of the important attributes of measurements. Kaplan and Norton (2001) reported that the demand for valid data is a frequent reason for failure to construct Balanced Scorecards. Several studies have also reported: that successful companies accepted ‘good enough’ measurement (Johston et al., 2002), that practitioners may be perfectly happy with less than perfect measurement (Ahrens and Chapman, 2007) and that the accounting criterion of a true and fair view may be beyond the ambition of management (Catasús et al., forthcoming). Hence, *the work of designing new concepts and measurements to create new attention in management control deserves further exploration.*

Although earlier findings have noted *that* the theoretical requirements of the dominant management control frameworks are not always followed in practice, the question of *why* has not always been addressed. However, in order to ask the why-questions we first of all need to scrutinize in detail how the work of creating new attention in management control is performed. Therefore, *the aim of this study is to provide a close-up view of how practitioners go about creating new concepts and measurements of management control to induce attention towards new issues and aspects of strategic importance for the organization.* Hence, *the research question* around which this dissertation turns:

- How is new attention created in management control?

In this case study, we follow the work of a research and development project group of one single municipality, here called Notown, in the context of a national project financed by the Swedish Government and a number of participating municipalities, locally trying to establish the issue of employee health within management control. We follow what happened during the process to see what was characteristic about it, what challenges were envisaged and how these were handled.

In *chapter two “Theoretical framework”*, the issue of attention is further developed, especially in relation to management control theory and the arguments of this introduction are underpinned with further details and references.

In *chapter three “Method”*, I describe how this research was performed. This thesis is based on intense and ethnographically inspired fieldwork. I followed the project group through participant observation during 1½ years, filming 40 hours of project group work meetings. This method was chosen to permit a maximum of explorative freedom to decide in retrospective what was most important about the process. I also further discuss the choices made along the way of approach, design and analysis.

The empirical findings are divided into *four episodes* because of their different character. The episodes are presented in four separate chapters.

In *chapter four*, the first episode “*Think Positive*” is presented. In this episode, the project group took its first steps for creating the health statement by gathering knowledge about health and setting up a framework with concepts to frame the topic. Although – or perhaps rather because – this was an ambitious search of knowledge from scientific and public reports, it didn’t add up to a logically consistent explanatory model of health. However, the “mishmash” of what was known was accepted because of self-evidence and self-confidence.

The second episode, “*Stranded*”, is presented in *chapter five*. This is the most extensive part, telling about the struggle of the project group in the search for indicators for the concepts and components of the framework. Although the initial problems of the framework had been solved with self-confidence, the search for rigorous indicators making it possible to measure states of entities to predict employee health resulted in the opposite. No matter what indicators were suggested, the project group ended up dismissing them for the sake of rigour. As this phase of the project didn’t succeed in delivering on time, the work of defining indicators became parallel to the implementation of the model, further told about in episode three.

Chapter six, containing the third episode “*We’re in*”, is a short story of success. The project’s goal was defined as the establishment of the health issue within the local management control system. By the time of the most critical moment, the presentation of the health statement to the line managers for acceptance or rejection, there was still no indicators at hand. Therefore, the project group changed tactics and presented only a number of headings corresponding to the components of the framework to be introduced into the budget. To the astonishment of the project group, this was no problem.

Episode four “*Isn’t it something more?*” in *chapter seven* is about the most dramatic turn of the project: the closing one. After having failed to define indicators for the components, yet succeeded to implement the framework anyway, there was both frustration and confusion within the project group. The solution lay in the return to the original concern of the project: the need for attention by creating an overview of the disparate concerns of the personnel policy as well as a focus on intentions and ambitions. Through an intense effort to diminish the expectations, talking about *indicat-ing* or *indicate* rather than *indicat-ors*, the previously insolvable problems were handled and the work of the project group declared to be finished.

In the *eighth and last chapter* “*Analysis*”, I account for the conclusions of the project with its events and turns. Most importantly, the situational character of attention through the naming and framing of the things of the situation helps understanding the development of the project. A strong view of change suggests a weak view of knowledge, as situational and inherent in interests, perception, attention and action. This has also consequences for how we should understand what management control systems do and what they don’t.

2. Theoretical framework

“The emergence of a field almost always involves pruning back an initially broader set of interests. By sloughing off elements of earlier thought in favor of more developed concepts, members of the nascent specialities select what they hope will be the most promising areas for roughing out a cumulative line of inquiry. In the process, however, ideas and agendas with value may be set aside and forgotten.” (Stern and Barley, 1996 p. 146)

Attention is increasingly being acknowledged as a *crucial* concern of management control.¹ Simons (1995) suggested attention to be a *central* issue of management control due to its scarcity. In similar vein, Kaplan and Norton (2001) saw the focusing of the organization on strategy as a *main* challenge for managers. Attention is a term frequently used in everyday language and is a central experience in everyday life. Since Simon’s (1945/1997) argument that human rationality is limited, not the least *because* of the limited scope of attention (p. 102), attention has often been taken for granted, discussed within an information-management paradigm which equals information with knowledge or not been problemized as a central theoretical concept. Hence, the issue of attention deserves to be re-discovered and its implications for management control further explored.

In this chapter it is argued that attention is a critical issue both practically and for management control theory. It is argued that the practice turn within management control theory (Ahrens and Chapman, 2007) and the attention-based view of the firm (Ocasio, 1997) within strategy help understanding how *practices shape attention* through the *use* of management control systems, with an emphasis on the *collective* and *situated* character of attention as well as the role of *agency*. This theoretical understanding of attention in practice should be useful to *manage attention in practice* in the Information Age.

Why attention matters

In complex and changing environments, managers and knowledge workers struggle to keep up with the pace of change and better understand the outside as well as the inside of the organization. Insofar as improved effi-

¹ ‘Management control’ and ‘Management accounting’ will here be treated as synonyms.

ciency requires a conscious adaptation to changing needs, attention is *critical* for innovativeness and adaptation. Conversely, inertia – as well as poor coordination of action – puts organizations' *survival* at risk. The Information Age (Castells, 1996) has earned its name by the increased flow and accessibility of information. To keep track of and keep up with changes, information is gathered and distributed throughout organizations. Not only external information flows, but also *internal* ones are increasingly competing to capture attention within organizations (Hansen and Haas, 2001). Hence, in their efforts to keep up with change and understand complexity, organizations of the Information Age seek to capture and process more information, *competing for attention*.

As information consumes the attention of its recipients, an abundance of information creates a *poverty of attention* (Simon, 1971). In consequence, Simons (1995) saw attention to be a *bottleneck* of organizing activity (p. 17). He further argued that in order to cope with attention demands organizations need to find ways to leverage the limited attention they possess: without the capacity to direct an organization's attention toward vital matters, management efforts are of little worth, if not harmful. Consequently, the return-on-management should be assessed by the ability to conserve attention for the most critical issues (ibid. p.17). Thus, as environments and internal logics of production change, information flows increase and the *scarcity* of attention becomes a *critical* management issue.

Similarly, Kaplan and Norton (2001) emphasized the challenge of communication providing a focus on strategic issues throughout the organization. Although not problemizing the scarcity of attention, the authors posed the problem as one of strategy implementation. If an organization is incapable of focusing attention to implement strategy, formulation of intended strategies is of little interest. Instead, to know whether any strategy is true or false, it has to be implemented and learned from. Hence, focusing of attention on strategy, creating *frames* for individuals' attention, should be decisive if not for success, then for learning about strategy.

A common denominator of these contributions to the emerging attention debate is a move from a focus on measurement *per se*, to the *use* of measurements as tools for *directing attention*: either towards strategy itself or towards strategic uncertainties demanding surveillance and mindfulness. Davenport and Beck (2001) argued that an attention economy should lead to a new *notion* of control: since attention follows other logics, it also needs to be managed differently than time, goods or money.² In similar vein, Bhimani and Roberts (2004) argued that management accounting seeks to abet *knowl-*

² This echoes Drucker's (1964) claim that a 'controls system' that did nothing but focus attention on the central events would lead to more control than the most elaborate simulation or quantification.

edge creation and Vaivio (2004) suggested that provocative, non-financial measures could assist the articulation of *local* knowledge.

Summing up, the challenge to management control in the Information Age is to use the management control system to economize on *scarce* attention in order to support *adaptation* to changing environments and internal logics of production in an attention economy. If management control fails in this endeavour, the return-on-management will be negative.

Attention: an interest in practice

Until recently, the issue of attention has largely been treated as peripheral within management accounting and control research, either because of economic man assumptions of full rationality of actors, or implicitly demphasized by “alternative” streams of research, based on organization theory or sociological theories with other foci of interest. How attention should be treated theoretically is not evident. Instead, the implications of the issue of attention are to a large extent dependent on *how we understand human communication*: as conduits of information or language games.

Conduits or language games

The most influential theoretical frameworks of management control equate *information* with *knowledge* (cf. Anthony and Govindarajan, 2007; Kaplan and Norton, 1996; 2001; Simons, 1995). Boland and Tenkasi (1995) called this view the *conduit model³ of communication*, associated with assumptions of *objective* knowledge, language as *representation* of that knowledge, words with *fixed meaning* capable of communicate objectively these representations, and the realization of such knowledge through systematic application of logic and principles of *scientific method*. Consequently, this view assumes a rather non-problematic relation between the world, the representations in terms of words and numbers as well as the *meaning* and insights they trigger for its recipients.

Drawing upon Wittgenstein’s ideas about the meaning of words, Boland and Tenkasi (1995) suggested an opposed view to be called the *language game model of communication*. According to this model, knowledge and methods for obtaining it are objective only to the extent they are ratified as objective by a specific *community*’s interpretive conventions. Furthermore, it is only within such a community *consensus* about the meaning of words can be reached and even then, *meanings of words aren’t fixed* and will change over time and space. Hence, *language does not represent* thoughts and objective knowledge. Rather, *language is both thought and knowledge*: the

³ A ‘conduit’ is a channel, pipe or tube, through something (as a fluid) is conveyed.

limit of our language is the limit of our thoughts and knowledge. Thus, knowledge evolves by *inventing new language games* (ibid.). In consequence, what is understood through the distribution of concepts and numbers is far from evident. Rather than equating information with knowledge, a language game model of communication assumes that *different meaning* will be attributed locally in specific *contexts* to the figures distributed by the management control system. Hence, while with the conduit model we will be interested in what information is distributed and received throughout the organization, with the language game model, we will also be curious about *how* the information is *understood*. In the latter case, attention is not only a matter of the message in itself. Thus, meaning is *problematic* and a matter of interpretation through the context and interaction within local communities of doing and knowing.

Lackoff and Johnson (1980) argued that metaphors are central to our understanding of everyday life. Metaphoric models are mappings from a model in one domain into another domain, describing something by what it is *not*, thus directing attention towards specific aspects of a domain at the cost of other. For instance, in the domain of social science, the term *systems* risks leading to *reification* (c.f. Roberts and Scapens, 1985) – a misplaced concreteness – understanding patterns of interaction as *things*. According to Lackoff (1987), the conduit metaphor for communication maps our knowledge about conveying objects in containers onto an understanding of communication as conveying ideas in words (p.114).

While the *dominating* frameworks of management control assume a conduit model of communication, *alternative* management accounting and control research, typically in line with the language game model, has become established as a non-positivist enterprise (c.f. Baxter and Chua, 2003). Whereas the interest for attention as a theoretical term has typically been associated with the attention-directing *use* of information in organizations (Simon et al., 1954) as social systems of *high levels of complexity*, management accounting and control frameworks have focused on the formal or technical information-based systems of *low levels of complexity*⁴, consequently relegating the use of these systems to thematically subordinated streams of research. Rather than exploring the *systemic* functioning of management control in these social systems, the discipline that came to play the greatest role to management control theory was accounting, which is a *systematic* approach *par excellence* (Otley, 1983, p.84).⁵ Thus, management

⁴ For a discussion about the complexity of human organizations as social systems versus the simplicity of management control systems as informational systems and where cybernetic control applies, see Hofstede (1978; 1981); Otley and Berry (1980). For more general implications on the development of management control and performance measurement, see Otley et al. (1995) and Otley (1999).

⁵ The term *systematic* will here be used for static frameworks and classifications (emphasizing the discrete parts), while a *systemic* approach is concerned with the internal relationships and

control has largely been defined by the formal systems, rather than by their uses.

A divided field

Malmi and Granlund (2006) described the field of management accounting as divided in two categories: theories not considered as theories by the research community, attempting to explain management accounting to achieve superior performance, and theories considered to be theories by the research community, mainly imported from social sciences, having hardly anything unique for management accounting about them. Scapens (2006) commented that much theoretically informed (i.e. “alternative”) research hasn’t had any major impact on practice. Instead, it is techniques like activity based costing (ABC) and balanced scorecard (BSC) – i.e. less explicitly theoretically informed writings – that have had a greater influence (ibid.). A similar (Den Herzog and Roberts, 1992) *intellectual schizophrenia* (Cohen and Sproull, 1991) has been noticed within organization theory: rigorous models with rationalistic assumptions and substantial empirical work denying those assumptions, mainly with a negative theme, not proposing any alternatives for practitioners (ibid.).

As a response to this debate, during the last few years the interest in contributing to management control practices from the part of academe has grown stronger (c.f. Scapens, 2006; Ahrens and Chapman, 2007). This movement can be understood as a reaction to what Malmi and Granlund (2006) called an excessive orientation of researchers towards colleagues rather than towards external users of theories. Thus, in order to be useful to practitioners, research should be oriented not only towards *theoretical novelty*, but also towards issues *relevant* for practitioners. Ahrens and Chapman (2007) commented that the normative literature (in line with the conduit model) has often emphasized the freedom of actors over context, while the more sociologically inspired literature has highlighted the complexities of purposeful management control, without giving much advice. In the former case, *rationality* of actors is often assumed, while in the latter case *bounded rationality* has motivated pessimism. As Atkinson et al. (1997) commented, blending research from across disciplines may expand our horizons (p. 101). Hence, contributions aiming at overcoming this double divide between different streams of research and between researchers and practitioners need to bridge over both *theories* and *styles*.

interrelated workings of the parts of a system (emphasizing their interconnectedness) (c.f. Otley, 1983).

Studies of attention within management control

Studies of attention within management control have typically been made out of a *practice* perspective. In their study of performance measurement practices in an international setting, Euske et al. (1993) found controls to be used in a *flexible* manner to direct attention. They also argued that the impact of a control system cannot be determined if not related to the *context* which wraps around the formal system: control systems serve many and complex roles which are time and task dependent. They further observed measures and the behaviour of employees to be intertwined to such an extent that a tight linking between individual goals and strategy became unnecessary. Consequently, they concluded that the control system was used to ask individuals to *do the right thing*, rather than to meet prescribed results. This way of using the management control system was found to be more adaptive and responsive, mainly because of the leverage of attention of employees, all empowered to make any changes needed.

Vaivio (1999) argued that non-financial measures were more useful for management control, because of their *focus potential*, thus being more efficient in directing attention. In similar vein organizations oriented towards *flexibility values* have been found to emphasize the role of management control to focus organizational attention (Henri 2006). Also, de Haas and Algera (2002) emphasized that *congruent behaviour* within an organization is achieved through the allocation of human resources – time, energy and attention.

Practice: an attention-based view

Although not informing early theorization within management control⁶, within organizational theory, the notion of *bounded rationality* (c.f. Simon, 1955; March and Simon, 1958; Cyert and March, 1963/1992) became central to what was understood as *realistic* assumptions of organizational behaviour in opposition to the economic man view of rationality. Within management control, the “non-rational design school” as well as “institutional theory” tradition adapted the view of the dominance of *routines*, *rules of thumb* and *macro structures* as constitutive and constraining in sensemaking processes. The managerialist ideologies inherent in management control were also criticized from a “radical” perspective (Baxter and Chua, 2003).

If each field of practice, including research, has a series of stories in circulation at any given time (Czarniawska, 2004, p. 37), the earlier “alterna-

⁶ Anthony (1965) delimited management control to exclude the exposure to operative detail and uncertainties of strategy formulation and assumed information to be aggregated and analyzed in one single dimension (financial figures). This made rationality assumptions of economics more plausible, however disregarding the seeing of aspect.

tive” theorization can be understood as *a critique of assumed rationality* and conduit model assumptions within management control. Ahrens and Chapman (2007) argued that these early interpretive studies sought to correct the simplifications of functionalist assumptions of management accounting and control. While the early interpretive studies were theoretically well-founded, they often portrayed *one* specific aspect, downplaying the ways in which management accounting and control does *help* organizations through the constitution of particular situated functionalities (ibid.).

The problem of revision and thereby deviance from routine poses a challenge for theorists emphasizing the institutional constraints on peoples’ thoughts and action. The question is how people decide to revise their taken-for-granted rules and routines if their thoughts are constrained by these assumptions (c.f. Scapens, 2006). However, as Burns and Scapens (2000) argued, changes may occur unconsciously as rules are misunderstood, or are inappropriate to the circumstances, or through the human tendency towards experimentation and innovation, making change and stability both simultaneously part of the *same* ongoing process. Furthermore, as the ways people work usually differ from job descriptions (Brown and Duguid, 1991), perceiving change may be a matter of assumptions and method (Tsoukas and Chia, 2002) and “practical drift” (Snook, 2000) may be a bigger problem than excessive stability. Within management control, the “naturalistic” stream of research has highlighted e.g. how the local enactment of accounting practices conveys different values, meanings and nuances (Baxter and Chua, 2003), often with stories providing a relief to functionalist assumptions of order and rationality.

The practice turn in social theory

Later contributions within the “alternative” stream, drawing on the work of Giddens, Bourdieu, Foucault and Latour have highlighted the *agency* of individuals, i.e. their ability to make *choices*, as well as the *fragility of meaning* (Baxter and Chua, 2003). A characteristic feature of what has been called the *practice turn* in social theory (c.f. Orlikowski, 2000; Schatzki, 2005; Whittington, 2006; Chia and Holt, 2006; Ahrens and Chapman, 2007; Chua, 2007) is the recognition of practice as the site which determines what happens: peoples’ choice of action shapes the practice, which in turn makes up the situational context in which choices are made. In consequence, people’s freedom of action isn’t absolute, but, at the same time people have a choice and make a difference. Whittington (2006) argued that a practice perspective assumes that society, activity and actors equally matter and that people “may play the same hand differently according to their skill and the flow of the game” (p. 615). In other words, *action* should be understood as an outcome of what the situation *allows for* and what people *choose* to do.

Schatzki (2005) illustrated the point of his practice ontology with reference to Simon's 'Administrative behavior' (1945/1997): the focus on decisions and actions of members of the organization provides a too meagre picture of organizational life, seeing the collective as a sum of the individuals and setting 'informal' matters aside. Instead, social phenomena should be regarded as aspects of practice-arrangement bundles and all social orders should be understood as being instituted in and constituted by *local* phenomena. Hence, practice theory seeks to steer a path between what he called "individualism" and "societism" (Schatzki, 2005 p. 466).

A practice view acknowledges that *individuals' states of minds are partly constitutive* of social phenomena: after all it is people that perform the actions composing a practice (ibid. p. 480). However, the organization of practice is incorporated in individuals' minds in individual ways. As Schatzki (2005) argued, the organizational element is distinct from its individual incorporations: there are many individual versions of the practice. However, practice itself brings a deep dimension of commonality into social life: "All social life transpires as a part of social orders, thus on the background of discursivity. The site of social life is essentially tied to a field of possible meaning." (p. 471) Schatzki emphasized that practices as organized human activities are organized around *understandings* of how to do things, *rules* and *teleoaffective structures*⁷, the latter being an array of ends, projects, uses and emotions. This site-ontology has its allies among many micro-oriented approaches to social life seeing institutions, control mechanisms and systems of rules, procedures or symbols as aspects or shapes taken by interrelated practice-arrangement bundles (2005, p. 471ff).

Based on Schatzki's ontology, Ahrens and Chapman (2007) argued that the *possibilities* for management control systems as a resource for *action* remains a *key question* for management control theory. In their study of the use of accounting within the restaurant industry, they found that practitioners drew on performance metrics to establish a shared understanding of what it meant to do well, but were at the same time not captured by the numbers. They further emphasized the role of managerial intentions conveyed through accounting in practice: *managers drew skilfully upon accounting to motivate and create understanding of their intent*. Hence, given the programmatic character of accounting manifested in action, taking on a structural character and constitutive role in organizing thorough its reach, they argued that a *practice notion* of management control systems should be to conceive of them as *structures of intentionality*.

The implications of a practice perspective for management control are certainly in line with the *language game* model of communication, opening up for other uses of accounting figures than the representation of an unambi-

⁷ 'Teleo-', from Greek 'tele-' or 'telos' meaning 'end' or 'purpose', and 'Affective', relating to emotions. Hence, a teleoaffective structure is a 'structure of emotions concerning purpose'.

guous reality. However, the application of Giddens' structuration theory within management control (Roberts and Scapens, 1985; Macintosh and Scapens, 1990) caused some debate with regard to the role of structure and agency, specifically concerning how *meaning* is created (Boland, 1993; Scapens and Macintosh, 1996; Boland, 1996). With Boland's argument, Giddens developed his theory in reaction to earlier structuralist sociology's tendency to explain social order with the notion of shared meanings and value consensus. According to Boland, the *reflexive* monitoring of conduct in situated practice, central to Giddens theory, has been downplayed in favour of the idea of coherent understanding as emanating from management control.⁸ Hence, rather than assuming shared meanings as an outflow of management control frameworks and measurements, practices should be understood as being derived from "the practical consciousness of reacting to circumstances, correcting an error 'on the fly', responding to the last thing said and done" (1996, p. 693). As Schatzki (2005) noted, individuals have their own perceptions of the common practices. Therefore, rather than assuming shared meaning, *meaning* is continuously *negotiated* through *practice*.

Roy (2003) commented on the scarcity of studies of *how* management control models are used to develop shared knowledge about the organization. However, in the area of intellectual capital statements, Mouritsen et al. (2001) suggested *visualizing* and *narrative* functions of reporting as alternatives to the idea of representation. In similar vein, reviewing the development of the demand from Swedish users of intellectual capital indicators, Catasús and Gröjer (2006) noted an increasing interest in the *dramatizing* usages of indicators, making them a part of a broader story about the company. With the noted need to strike a better balance between the measurement and the management of performance (Otley, 1999; Neely, 2005) a greater engagement in the "messiness of practice" (Chua, 2007 p. 492), adding more "situated detail" (*ibid.*) to current research may be important contributions to both practice and theory of management control.

An attention-based view of the firm

With the *attention-based view of the firm*, Ocasio (1997) emphasized the *collective* nature of attentional processes: it differed from and extended Simon's original work by seeing attention as shaped by individuals, organizations and the environment. According to Ocasio, Simon's (1945/1997) original dual emphasis on the role of both structure and cognition had been "greatly deemphasized if not entirely lost" (p. 188) by earlier interpretations seeing attention as shaped by routines and bounded rationality (March and

⁸ The assumption of shared meanings is often associated with the notion of accounting as "the language of business" (c.f. Roberts and Scapens, 1985 p. 448).

Simon, 1958; Cyert and March, 1963/1992) or being loosely coupled through enactment processes (Weick, 1979) and organized anarchy (Cohen, March and Olsen, 1972)⁹. Redressing and updating Simon's emphasis on both cognition and structures, Ocasio (1997) claimed to reconcile contradictory findings about organizational inertia and adaptation.

In line with Boland et al.'s (1994) notion of distributed cognition as interpretive processes of inquiry, Ocasio (1997) emphasized the character of attention as *collective* and *situated in practice*. With reference to Latour, Lave and Hutchins, he advocated a view of social cognition through the organizing of procedures and the communications in which it takes place: "While individuals ultimately do the attending, individual attention is situated in the context of the firm's activities and procedures" (p. 189). According to the attention-based view, decisions and actions once taken also become a part of the environment of decision. Consequently, as Bouquet et al. (2004) argued, the attention based view suggests that, rather than what people think about, what really matters is *behaviour in practice* (p.4).

The central implication of the attention-based view of the firm is the double rejection of both the rationalistic assumptions of economic man and the one-sided emphasis on the inhibitory consequences of the limited human capacity for attention: people are capable of *choice* within the limits of their *attention*. It further conveys an optimistic attitude despite the limitations of humankind and its organizations: although neither omniscient nor omnipotent, organizations socially structure the distribution of attention to take care of myriads of problems, challenges and tasks, thus achieving what single individuals can not. In consequence, an organization's ability to focus on specific issues and aspects increases its capacity for rational action within this focus of attention. Hence, an attention-based view encourages the exploration of possibilities rather than of the limitations of organizations.

Ocasio (1997) broadened the conception of decision-making to embrace its informal, contextual and collective aspects as related to the actual doing in organizations. With his definition, *attention* should encompass *the noticing, encoding, interpreting, and focusing of time and effort* by organizational decision-makers, towards selected *aspects* of the situation. Organizational attention was defined as the socially structured pattern of attention by decision makers within an organization. The attention-based view assumes three principles of attention:

The *selective* focus of attention provides a specific perspective through the selection of *aspects* of a situation at any one time. People focus their attention on a limited set of issues and answers through the enactment (Weick, 1995) of environments guiding what they do. Through this process, they acquire *issues* (categories for making sense of the situation) and *an-*

⁹ Within management control, these references are to a large extent associated with the "non-rational design school" (c.f. Baxter and Chua, 2003)

swers (a repertoire of action alternatives). In other words, the repertoires shaping attention at any one time concerns both issues and answers provided by context. These repertoires help make sense of the situation and choose the path of action.

The *situated* character of attention suggests that cognition is dependent on situational context. Stimuli matter, but rather by the way these are *perceived* and treated, which in turn is a matter of the embodiment of issues and answers in cultural symbols, artifacts and narratives, as well as by the *interaction* among participants.

The *structural distribution* of attention was according to Ocasio (1997) the most important contribution of the attention-based view of the firm: organizations are constituted by the social structuring of attention into *patterns of distributed attention*. In this distribution, *attention structures* (the rules of the game, players, structural positions and resources) generate a set of values ordering the relevance of issues and answers, providing the arenas and activities as well as *interests* and *identities*, shaping their understanding of the situation and motivating their actions.

Ocasio (1997) in this way broadened the conception of decision-making into what we would call *practice*. However, while the attention-based view rather presents practice as a path-dependent series of decisions, Schatzski (2005) conceived of decisions as expressions of practice. An academic department arises from the decision to open it. However, the decisions and acts of e.g. hiring personnel are components of already existing decision-making and hiring practices organizing structures. Setting up a new department means extending practices learned and carried out elsewhere in new circumstances, thus being altered, understood, specific aspects emphasized in new ways through discussions about what should be seen as acceptable (p. 475). Hence, while neither of these perspectives denied the role of *agency*, *decision-making* or its *social and practical embeddedness*, their terminologies pointed towards different theoretical traditions.

The character of practice

Practice is a messy place. Simon (1971) argued that although it may be costly to learn from experience, it is frequently less reliable to try to anticipate experience through research and analysis: “[T]he world will always remain the largest laboratory ... from which we will learn the outcomes, good and bad, of what we have done” (p. 47). A characteristic feature of practice is the experience of *surprise*: people don’t know exactly what is going to happen during the next year, or even the next moment and it isn’t foreseeable what people choose to do. In the face of surprise there is sometimes a need for double-loop learning, i.e. a fundamental revision of the assumptions underlying established behaviour and routines (Argyris, 1977). However, revising the tacit knowledge (c.f. Baumard, 1999) underlying the

programs of skilled performance is a heavily attention-demanding task, thus creating a certain resistance to its execution.

Simons' (1995) solution to reserve certain topics for mindful surveillance implicitly assumed that uncertainty can be isolated in space and time. Although not all things are perceived as equally certain or uncertain and important, in a world of non-linear complexity it is hard to predict not only the development of a specific issue or factor, but also how different factors can come to interact. Seemingly unimportant things can become decisive only because of timing and coincidence (c.f. Perrow, 1984 p.5f). Furthermore, mere coincidence may change the focus of attention, thus making priority a matter of timing and reaction.

In practice, situational and unpredictable aspects of the selectivity of attention become crucial. Although human rationality is bounded, the remaining room for reflective action adds to uncertainty: people may choose or happen to respond to the situation in creative and unpredictable ways through rational reflection or hazard. From a practice perspective, Chia and Holt (2006) pointed out that failure in the daily performance of a function may force an actor to become a reflective observer searching for new cues. Thus, real life experience of how things come about seldom resembles academic writings:

“When you come down here, it’s a hell of a big mishmash, all inter-related influences. It’s not clear cut and logical. It looks completely illogical, but that’s how it happens. And I’m sure we’re no different from any other outfit. And you’ll go back and say ‘What a load of idiots!’ But that’s how it happens.”

(A practitioner explaining practice to a researcher, in Scapens, 2006 p. 10)

A rational response to uncertainty and ambiguity is to handle the diverse matters of everyday coping with a certain degree of *proximity* rather than to strive for exactness (c.f. Simon, 1955). Certainty may be too costly or even impossible to obtain and practice usually allows for only shorter debates. A better cure may be a mixture of informed guesses and successive reactive adaptation to evidence of more uncertain value: news, hints, rumours and events. In practice, *action* is the heart of the matter: you *do something*. As Chia and Holt (2006) pointed out, a practice notion of strategy may rather focus on these “mundane everyday goings-on”, making it a matter of practical coping (p. 637).

Empirical findings about practitioners' use of management control systems in real life organizations have also sometimes conveyed a more relaxed attitude in regard to measurement among practitioners than provided by management control frameworks. Catasús et al. (forthcoming) contended that “the criterion of a true and fair view is beyond the ambition of manage-

ment” (p. 4). Likewise, examining six organizations selected for their success, Johnston et al. (2002) concluded that a contention with ‘good enough’ measurement could explain successful use of performance measurement. Rather than looking into the figures per se, the successful firms concentrated on their forward looking relevance, understanding and action. In similar vein, Ahrens and Chapman (2007) suggested that practitioners may be perfectly happy with less than perfect measurement. These findings echo the insight that we shouldn’t understate *the value of imperfection*: “an optimal degree of imperfection attaches no more certainty to assumptions than their credibility deserves” (Hedberg et al., 1976, p. 63). Hence, in practice, management control *should* be more of an art than a science.

Handling ambiguity through framing processes

As practice is hard to predict, it may be difficult or impossible to obtain true beliefs about events in advance. Even in retrospective, people may disagree about what happened and why, and new ways of seeing it may be discovered. Nevertheless, humans need to understand events in one way or another to make sense of their present, future and past. Weick (1995) described sensemaking an activity of placing things into *frames* as a response to perceptual ambiguity. These frames emanate from action and social interaction by which identities, situations and environments are clarified. Although reflection is commonly seen to precede action, sensemaking theory suggests the reversed relation: *the commitment to act focuses attention* and imposes a form of logic on interpretation (p. 159).

Molander (1996) suggested that attention can be understood as *a specific way of knowing* and that expertise is associated with the capacity for instant recognition: “situations have faces” (p. 193). Boland and Tenkasi (1995) argued that organizations are characterized by distributed cognition through their diverse *communities of knowing* (p. 351), each of which constitutes a specific language game with its proper perspective on the world, to a certain degree incommensurable with other perspectives (ibid. p. 355). They further argued that such perspectives are achieved not least through a *narrative framing* of experience (ibid. p. 356) producing stories about the self and the world needed to engage in the concrete tasks of logical problem solving. Hence, the sensemaking shaping attention is often made through a narrative framing, rooted in the collective practice and knowledge of a given community.

The character and stability of such framings have been disputed. Weick (1995) argued that since action disappears the moment it occurs, traditions are never about action itself, but rather about the remaining symbolic images of these actions. Consequently, routines are not automatic but reaccomplished and *evolving* (p. 171). Boland and Tenkasi (1995) emphasized the

close relation between stories and day-to-day situated practice, with variable and *inconsistent accounts* as the norm (p. 357). Stating the centrality of the concrete doing within practices, Schatzki (2005) argued that what is prescribed or accepted in any practice is always subject to discursive determination and they typically evolve piece-meal and gradually (p. 475).

As described previously, Schatzki (2005) saw new practices fundamentally as extension of earlier practices brought into new circumstances by the participants. Weick (1995) also discussed the consequences for sensemaking of new constellations or directions. In new situations, less will be taken for granted, altering the balance between automatic and controlled information processing of attention. In consequence, the severe demands on attention will make more cues go unnoticed for longer periods of time. Situations where people find it hard to act should also lead to confusion as there are fewer actions around which meanings could crystallize (p. 174f.). Hence, practices play a pivotal role for understanding a new situation.

It follows from the above that the selectivity of attention is associated with meaning as well as *seeing and blindness of aspect* (Asplund, 1970) in any given situation. Further, the specific understanding of any situation is rooted in variable, inconsistent and piece-meal narrative framings situated in day-to-day practice. Examining the empirical literature on sense making and situated cognition, Elsbach et al. (2005) emphasized the momentary or temporally bounded perceptions and its relation to action in contrast to an earlier focus on the outcome in terms of stable schemas. Hence, to understand how humans make sense of ambiguity we should expect *inconsistent and fragmentary stories* about what any situation is about.

The idea of placing things into frames in the face of ambiguity was also discussed by Schön (1983) in relation to the exercise of professional work. Following his argument, as real-world problems do not present themselves as givens, professional problem solving is preceded by a construction of the problem through the act of *problem setting*. Problem setting means selecting what should be treated as “things” of the situation, which also *sets the boundaries of the attention*. The act of problem setting is performed in a process where the act of *naming* the things to which we attend interacts with the *framing* of the context in which we will attend to them. Thus, *the naming and framing guide attention by selecting the relevant “things” of the situation*.

Science and practice

The notion of *practice* is central to this thesis. Typically, science (or theory) is seen as its counterpart. However, science is also a domain of human practice, thus blurring the distinction. Hence, both science and practice are ambiguous, needing clarification: - What is the practice of science and what

would a science of practice be? Depending on whether we adhere to the conduit model of communication or the language game model of communication, science and practice will have different meanings.

The practice of science

Conduit model

The conduit model of communication suggests science to be a sphere distinct from other areas of human activity. This specific area of activity is concerned with truth through the application of rigorous scientific method. Simon (1971) highlighted the capacity for science to reduce redundant masses of information by exploiting the regularities of the world:

“The most important and subtle form of redundancy derives from the world’s being highly lawful. ... Facts are lawful if certain of them *can* be predicted from certain others. We need store only the fraction needed to predict the rest. This is exactly what science is: the process of replacing unordered masses of brute fact with tidy statements of orderly relations from which these facts can be inferred.” (Simon, 1971, p.45)

In order to provide valid explanations and predictions, scientists first of all need to *specify the terms* used to build the *explanatory model*. In order for knowledge to be objective, the concepts of the scientific language need to be well defined, truthfully representing the phenomena studied. Hence, terms are defined and given a fixed meaning as opposed to the less exact use of words in everyday language. In consequence, the practice of science is characterized by rigorous *classification* and *definition* of terms for the sake of finding true depiction of reality in order to infer explanations about relations between phenomena.

In the logical positivist tradition, the scope of definitions was to reach beyond everyday uses of words to establish the real nature of things in an ideal, universal academic language (c.f. Suppe, 1998). Systematic classification summarizing the true divisions of nature as well as characters representing phenomena has been characteristic to the attempts to mirror the structure of reality (c.f. Rutherford, 1998). Although the ambition of the Enlightenment to establish such an ideal language failed, its legacy was brought further through the formalization of reasoning later developed into methodology and logic during the twentieth century (ibid.).

Language game model

The validity of the claims of logical positivism to produce true representations of the world is associated with assumptions about the character of language (c.f. Rorty, 1992). If the meaning of words cannot be fixed and language is not representation of the world, definition, classification and logic

can not lead to objective knowledge and objectively communicate it. Rather, science can only be one among many perspectives on the world, provided by its practice.

With a language game understanding of human communication, language is not representation but *a practice* in itself. Seeing language as rules for action, Brandom (1976) suggested the question “What are the facts?” should be replaced by “What am I entitled to say?” (p. 138). Hence, language should be seen as part of the rules of action within a specific community, giving meaning to the utterances. In other words, the only way to understand the meaning of concepts is by getting acquainted with their usage through action within a community, i.e. by becoming part of local and collective speaking and acting.

Kuhn’s (1962) notion of *paradigm* is perhaps the most well-known term to express the language game view on science – as a human practice. Knowledge produced by scientists (of many different disciplines) is not different from knowledge produced within other communities in the sense that it is human and intertwined with the practices, rules of action, cultural beliefs and tools (methods) shaping meaning and understanding through e.g. the use of language. In consequence, knowledge produced by scientists is objective only in the sense that it is acknowledged to be objective within a specific community. Consequently, truth is a matter of convention rather than one of correspondence to the world. According to the language game model of communication, knowledge is always human, produced within a community, holding its specific perspective on the world. In consequence, the knowledge of different communities is incommensurable, i.e. not compatible.

The science of practice

Conduit model

Out of the conduit model understanding of human communication, practice is a subordinated sphere in relation science, ready to be explained and predicted by formal models and theory. Schön (1983) argued that this positivist epistemology of practice sees theories and techniques of basic and applied sciences as *real* knowledge, whereas skills and experience are seen as secondary kinds of knowledge. In the systematic knowledge base of professions, there is a hierarchy of different kinds of knowledge, with the general principles of specialized, firmly bounded, standardized and scientific knowledge on the top and the practical application of that knowledge through concrete problem solving at the bottom.

He further emphasized that although formal modelling generally has failed to produce efficient results in the more complex and ill defined problems of e.g. business management, it still holds a strong place as ideal for

such practices. Professional work – which is thought of as problem solving by the application of existing theory or technique – is dependent on the ability of the practitioner to map the categories of theory onto features of the practice situation in order to be able to act professionally. However, the technical task of applying theory in practice presupposes a non-technical process of *framing* the problematic or ambiguous situation. In other words, *the practice situation is cut to fit professional knowledge*. Acting as a professional implies using theory-inspired frames associated with a professional naming of things.

Language game model

The practice turn within social theory acknowledges the *failure* of science to *predict* human behaviour. Czarniawska (2004) saw this failure to be the greatest *achievement* of social science: to acknowledge the intelligibility of unpredictable human action through its sense of *purpose* (p. 13).

Schön (1983) argued that the gap between research and the demands of real-world practice can be explained by the understanding of professionalism as being rigorous by the application of scientific theory and technique: practitioners seeing themselves as technical experts may hardly find anything in the practice situation that demands them to reflect upon the concrete situation. Thus, they have become so skilful at techniques of selective attention provided by the framing of their profession that rigor outmatches the issue of situational relevance: uncertainty becomes a threat and its admission is seen as a sign of weakness.

To become *scient* in practice, Schön (1983) suggested practitioners to reflect-in-action, thus becoming a researcher in the practice context, searching for a new theory of the unique case. By linking the *art* of practice in uncertainty and uniqueness to the scientist's *art* of research, an epistemology of practice would increase the legitimacy of reflection-in-action and encourage its broader, deeper and more *rigorous* use. By the use of *frame experiments*, the practitioner would be less dependent on the categories of established theory (ibid.). Experts become experts through experience and routine. However, as Molander (1996) argued, to an expert a routine is never only a routine: an expert acts in *reaction* to the situation, but with an openness concerning the understanding of what he or she is taking part in, making acting and knowing an *unfinished* project.

Science and practice as framings of Management Control

Given these different perspectives on both science and practice, the concepts may be attributed specific meanings in specific contexts. In the analysis of the empirical findings later in this text, science will be understood as the *ideal* of science according to the conduit model of communication. Likewise, its antithesis, practice, will be used as an *ideal* rather adhering to the

language game model of communication. Although this practice perspective may be applied to the science as well as the practice of management control, its application in this thesis will be on a practitioner's setting in relation to management control.

A science-framing of management control

A science-framing of management control takes the conduit model of communication as a point of departure, hence assuming *objective* knowledge, language as *representation* of that knowledge, words with *fixed meaning* capable of *communicate objectively* these representations and the realization of such knowledge through systematic application of *logic* and principles of *scientific method*.

In the middle of the last century, the art of administration was turned into a science of administration. For management accounting and control, Anthony's (1965) "Planning and control systems" provides the hallmark for its modern theorization.¹⁰ Management control has been theoretically defined as "*the process by which managers influence other members of the organization*" (Anthony and Govindarajan, 2007, p. 6, italics in original) – in practice a matter of behaviour and social interaction (ibid. p. 329). However, its effectiveness has often been seen to stem from the characteristics of the "*formal management control system*" (ibid., italics in original).

Measurement is a central characteristic of management control. Although attention-directing and problem-solving uses were early acknowledged, the score-keeping uses (Simon et al., 1954) of information is often heavily emphasized.

The notion of control associated with Anthony's (1965) framework was inspired by cybernetic systems theory in which *predictive models* are essential to provide the pre-set standards by which performance should be judged and corrected (c.f. Otley, 1983). Hence, the theoretical conception of management control's central mechanism as corrections in relation to pre-set standards implies a closed-loop system, not able of adjusting its own procedures.¹¹

In line with this logic, rather than taking the practice situation as a point of departure, the scientific community has typically seen as its task to provide practitioners with analytically rational prescriptions about how to manage by the numbers (c.f. Scapens, 2006). In consequence, *practice* has often been understood as *uninformed*, needing more research and more education.

¹⁰ Ivarsson Westerberg (2004) commented that although the classical administrative school had been practical and normative, the texts included self-critical reflection and reservations. A similar change in character can be noted between Anthony's (1965) reflective discussion about the definition of management control or the limits of rational analysis and the more confident character of his later textbooks on the topic.

¹¹ However, Anthony (1965) commented that since managers are not omniscient, a rigid compliance to pre-set standard would only lead to "unthinking mediocrity" (p. 30)

A practice-framing of management control

A practice framing of management control takes the actual uses in practice of management control as a point of departure, rather implying a language game model of communication. Instead of objectivity, situated, practical *relevance* is the criteria of valuable knowledge, and *true* representation is *beyond its scope*. The meaning of words gains its importance in its local context of action and objectivity is rather a matter of consensus.

Out of a practice-framing, what people do and what use they have of management control in practice is what really matters. Its focus is the needs and ambitions and experience from practice is its proper point of reference. Hence, it judges the management control system according to its usefulness and situated functionality – through its uses – rather than in relation to the virtues of the formal informational system per se.

Measurement matters also with a practice-framing. However, it is only relevant in relation to its behavioural consequences and true representation is beyond its scope. The role of contextualized measurements is rather to induce meaningful, local action. Hence, a practice-framing will have a greater tolerance for ‘good enough’ measurements. Words and numbers are used and *contextualized* within the situated practices to induce *meaning* and *purposeful action* and relevant knowledge is obtained and evolves through *experience*.

With a practice-framing, the notion of control rather means a *sense of direction* (c.f. Drucker, 1964) and it assumes predictive models barely to exist in practice (c.f. Otley and Berry, 1980) if not implicitly in the heads of managers (c.f. Otley, 1983). Thus, a practice-framing assumes that practitioners in real life organizations make informed *guesses*, often preferring *adaptation* to changes rather than compliance to pre-set standards in order to learn.

Finally, a practice-framing acknowledges that practitioners, capable of and experienced in using management control systems to manage organizations, may have good reasons for not complying with researchers’ analytically rational prescriptions. It also deems it legitimate *not* to comply with others’ prescriptions if the actual day-to-day coping doesn’t suggest them to do so.

How is new attention created?

Until recently (Simons, 1995; Kapan and Norton, 2001), management control theory has largely overlooked the issue of attention. Attention has often been taken for granted, not been problemized as a theoretical concept or been treated with conduit model assumptions of human communication, equalling information with knowledge. Instead, much of the theoretically informed research (Scapens, 2006) or theories considered to be theories by

the research community (Malmi and Granlund, 2006), also called alternative research (Baxter and Chua, 2003), has implicitly emphasized the inhibitory consequences of limited human attention, downplaying the role of agency, or been preoccupied with other foci than the situated functionality of management control. To a large extent, this research can be characterized as a non-positivist enterprise (ibid.) or as reactions to functionalistic assumptions (Ahrens and Chapman, 2007) and economic man rationality.

However, within management control, the rather few studies having attention as central theme have typically concerned its *uses in practice*. These have often rendered another picture of the situated functionality of management control than usually proposed by normative frameworks or alternative research. Euske et al. (1993) found that management control was used to ask people to do the right thing rather than to meet prescribed results, Vaivio (1999) saw normally disputed measures were found to be especially valuable, de Haas and Algera (2002) highlighted the role of time, energy and attention for congruent behaviour and Henri (2006) emphasized the role of management control to focus organizational attention.

It is argued that the practice-turn in social theory (Schatzki, 2005) and management control (Ahrens and Chapman, 2007) recently provided a perspective to appreciate such findings and the role of agency in relation to the situated functionality through a practice notion of management control systems as *structures of intentionality*. With Ocasio's (1997) acknowledgement of the collective and situated character of attention, emphasizing the social structuring of attention into patterns of distributed attention, an attention-based view of management control would emphasize *the role of values, interests and identities shaping organizational members' understanding of the situation and motivating their actions*. Furthermore, both the practice turn and the attention-based view suggest new paths for exploring the possibilities of management control, redressing common assumptions and programs downplaying the role of agency or emphasizing the limits rather than the possibilities of organizing activities.

According to an attention-based view, attention is essentially shaped over time through the social processes of interaction. While a practice notion of management control shares with Catasús et al. (forthcoming) a scepticism concerning the adage that "what gets measured gets managed", a basic condition for being able to contextualize controls in practice is their existence in the first place. Furthermore, the programmatic character of accounting (Ahrens and Chapman, 2007) suggests that at least *useful* measurements concur with what Schatzki (2005) called an organization's teleoaffective structure. As organizations encounter new challenges or possibilities, at rather rare occasions their accounting frameworks are opened up, thus extending its borders of possible meaning and legitimate action through management control. Consequently, organizational attention is potentially shaped through an inclusion of new concepts of control. *By naming new concepts,*

the organization seeks to direct attention to new areas or issues, shaping the frames for attention through their local contextualization.

There are several important aspects of the design and implementation of performance measures that have been given only scant attention to date. Malina and Selto (2004) found the *trade-off* between different attributes of performance measures to be one of the most critical issues of performance measurement. In a similar vein, Franco-Santos and Bourne (2005) suggested future studies focus on the trade-off between *validity* and *reliability* when designing measures, thus addressing the issue of rigor or relevance. The tendency to demand valid data for every measure and thereby allowing the best to be the enemy of the good has been reported as a frequent *reason for failure* (Kaplan and Norton, 2001). Recent findings also suggest that successful organizations promote a '*good enough*' attitude towards measurement, avoiding the organization to get swamped with measures and information and thereby allowing managers to focus on relevance and action (Johnston et al., 2002).

There are few contributions to research literature examining the work of developing actual *measures* of control. However, Lowe and Jones (2004) studied the work of defining performance indicators as an example of emergent strategy formulation. The results showed that there was a lack of common knowledge, different perspectives and disagreement and ultimately an emergent understanding of the key performance drivers of the business. Also, they concluded, what counts as important is *defined in the process* of interaction. In similar vein, Ersson (2006) studied how indicators were created and found it to be a two-sided process of technical specification and ascribing of meaning with *unstable* patterns of the latter process.

Hence, *the actual practice of creating new attention by creating new management control concepts and measurements deserves further exploration.*

Summary and conclusion

Attention is increasingly being acknowledged as a central issue of management control. Being scarce but critical for innovativeness and adaptation, it is a bottleneck of organizing activity. Hence, attention needs to be leveraged to avoid inertia or incongruent behaviour.

The *attention-based view of the firm* suggests that earlier "alternative" theory has overemphasized the inhibitory effects of humans' limited attention and overlooked the *social structuring* of it within organizations into *patterns of distributed attention*. This view further assumes three principles: the *selective focus towards aspects of situations*, the *situated character* and the *structural distribution* of attention. An attention-based view emphasizes its *collective nature* and suggests that what really matters to attention is *what people do*. Hence, it insists on the role of an organization's practical ar-

rangements constituting its *attention structures*, for generating a set of *values* ordering the relevance of issues (categories for making sense of the situation) and answers (a repertoire of action alternatives).

Studies of attention within management control focus on the *uses* of accounting information in practice. Within social theory, a practice-turn has emphasized *the role of agency* (people's ability to make choices) as well as the fragility of meaning. Although not fully determining action, *practice* is seen as the site generating action and its structural properties: all social orders are instituted in and constituted by local practices. Furthermore, social phenomena should be seen as *inherently* wedded to an *interpersonal context*, thus not reducible to individual behaviour, nor reified into abstract structures. Human activities are organized around *understandings*, *rules* and *teleoaffective structures*: the latter being an array of *ends*, *projects*, *uses* and *emotions*. Practice theory does not deny individual's minds as partly constitutive of social phenomena and has its allies among several micro-based approaches. Practices, arrangements and meshes thereof interlace and new practices are seen as extensions of existing practices, through the individual incorporation of them in members of the new practice, causing debates about what should be seen as acceptable. Within management control, practice theory has highlighted how managers use accounting to create an *understanding of their intent*. With the *programmatically* character of accounting, "*structures of intentionality*" has been suggested as *a practice notion of management control systems*.

Practice is typically messy and ambiguous, hence needed to be made sense of. Sensemaking theory suggests that commitment to act focuses attention and imposes a certain logic on interpretation by putting things into frames. A narrative is a framing of experience through stories told in bits and pieces in day-to-day practices. Stories are evolving and being contested in collective reflection through dialogue. The *naming* of things may be associated with a *framing* of the situation, hence directing attention to what should be treated as the "things" of the situation. The selective attention towards certain aspects of a situation is at the cost of other, hence causing both the seeing and blindness of aspect. By engaging in frame experiments, meaning and the perception of the situation may be altered.

While both 'science' and 'practice' are terms with many implications, they are here used to designate two fundamentally different framings or ideals for management control practices.

A science-framing of management control emphasizes the formal management control system, measurement for score-keeping uses and insists on the need of a predictive model to provide pre-set standards by which performance should be judged and corrected. In other words, on top of *systematic* classifications of concepts and measurements, it demands a valid *systemic* model of explanation of the phenomena being controlled. It also has a preference for centralized information systems. In line with a *conduit model*

of communication (and most normative frameworks of management control), it assumes knowledge to be objective, language as representation of that knowledge, words with fixed meaning objectively communicating it and the realization of knowledge through systematic application of logic and scientific method.

A practice-framing of management control puts its focus on the actual uses in practice as a point of departure. Rather than objectivity, the situated and practical relevance is the criteria of valuable knowledge and true representation is beyond its scope. Words and numbers are contextualized within the situated practices to induce meaning and purposeful action and knowledge evolves through experience. In consequence, there is a greater tolerance for 'good enough' measurement. Furthermore, control does not rely on prediction and rather means a sense of direction and relies on an action-rationale: the important thing is to do something. As this view emphasizes the local uses of measurements, it has no specific preference for centralized or decentralized information systems. In line with a *language game model* of communication (and most "alternative" management control research) it assumes language to be both thought and knowledge, rather than representing them. Hence, knowledge evolves by inventing new language games, inherently situated in practice.

3. Method

“[The pragmatist] agrees that there is such a thing as brute physical resistance ... But he sees no way of transferring this non-linguistic brutality to facts, to the truth of sentences ... Facts are hybrid entities; that is, the causes of the assertibility of sentences include both physical stimuli and our antecedent choice of response to such stimuli. To say that we must have respect for facts is just to say that we must, if we are to play a certain language game, play by the rules. To say that we must have respect for unmediated causal forces is pointless.” (Rorty, 1991 p.81)

This is a process study of practitioners exploring the possibilities of creating new attention in management control. I chose participant observation as method, filming the development work with an ethnographic approach in order to get a rich close-up view of this work process. Apart from documents and field notes, this choice generated 40 hours of film. I certainly had expectations about the character and issues involved, such as measurement and classification and related problems. Nevertheless, at times the developments during the project surprised everybody involved: problems that the project members expected to be easy became insolvable while what was seen as major challenges showed to be easy to handle. The result is a story about how new attention was created and what role attention played in the process of creating it. In this chapter, I account for my choices along the way, the convictions behind them and how the research endeavour was performed.

Choice of approach and method

There have been several calls for more behavioural, process-oriented studies of management control (c.f. Hopwood, 1983; Ahrens and Dent, 1998; Jönsson, 1998; Otley, 2001). Giglioni and Bedeian early commented that the development of the 20th century management control theory needed to: “bring control theory to new levels of sophistication and, above all, pragmatism” (1974, p. 301). This was echoed by Otley (2001), complaining that research had become too detached from problems facing managers and suggesting that researchers should put “the management back into management accounting” (p.243) through “intensive, field-based methods” (p. 256). Van der Linden and Parker (1998) argued that the preoccupation with order

and determinism may be an obstacle for management control theory to approach its practices, which in turn may hamper practice. In similar vein, Bessire and Baker (2005) emphasized that an obsessive use of a mechanical metaphor of control may hide the work needed to make sense of the world. Further, Feldman (2004) warned that a one-sided rational view has shown a tendency to ignore or underestimate the level of uncertainty, ultimately leading to failure. Referring to Japanese practices, Hiromoto (1991) argued that a behavioural focus for control systems' design would restore the relevance of management accounting. These are all concerns that should be addressed while designing indicators and frameworks. Hence, a close-up view of practitioners' work processes of designing management control should be able to highlight how such issues and challenges are handled.

One of the most characteristic approaches involving intensive fieldwork is the ethnographic method of participant observation, rendering first-hand data at the cost of time consumption. Power (1991) saw ethnographic studies to be a kind of "language game analysis" (p. 337), thus associated with a language game model assumptions (as presented in the theory chapter), taking *practice* and a *narrative* (story-telling) mode of cognition as points of departure. Although Boland and Tenkasi (1995) highlighted the relatedness between the conduit model of communication and the information-processing (paradigmatic) mode of cognition on the one hand and the language game model of communication and the narrative mode of cognition on the other, they refrained to combine them: while the conduit and language game models of communication are opposites, the paradigmatic and narrative modes of cognition are complementary (p. 354). Notwithstanding, participant observation and its associated assumptions should be a well-suited approach for studying how practitioners go about and make sense of their work.

Proposing a new pragmatist perspective on choice of approach and method, Czarniawska (2004) argued that at any given time, several approaches are in principle equally applicable to a given inquiry and that fashion or aesthetic aspects as well as logical arguments all play a role in the choice of an approach. Since there is no permanent, ahistorical, metaphysical framework into which everything can be fitted, a good choice of approach provides the researcher with *conceptual tools* to make sense of the material and a *vocabulary* to answer to the research question. She further emphasized that the qualities of a scientific text are locally negotiated and that traditional and ostensive criteria for its virtues should be irrelevant.¹² Instead the criteria for good research texts should be *performative*, i.e. judged *by the responses*

¹² Czarniawska (2004) argued that 'method' is positivism's contribution to classical rhetoric. The main question is still the classic: "will it persuade?" (p. 124). Also, reliability of results may follow from researchers being reliable in their conformity to dominant rules of research generating the same kinds of results (p. 133).

of the readers. Thus, approach and method is *truly* a matter of choice and persuasion.

Wicks and Freeman (1998) discussed the implications of a new pragmatist perspective for organization studies. They argued that pragmatism suggests a move beyond the positivism vs. anti-positivism debate, however rejecting positivism's three distinctions between finding and making, descriptive and prescriptive as well as between science and non-science (p. 125). While the world "out there" exists, there is *no privileged or objective description* of a situation: there are many kinds of *evidences* which *all* are *narratives* of how we make sense of the world. Hence, scientific method should be understood as a *pedagogical* device rather than as a technique for discerning truth. In other words, facts and sentences are inexorably intertwined and although there are brute forces of reality, they don't make us have correct beliefs about them. From the new pragmatist perspective, there is no scientific method to reach beyond prejudice and keep up the distinction between description and prescription: all inquiry is fundamentally interpretive or narrative and there is therefore no way to separate science from non-science (ibid. p. 126). Most importantly, the brute world with its causal forces is out there, but our *knowledge does not represent* it:

"Beliefs are true or false, but they represent nothing."
(Davidson, in Rorty, 1992 p. 372)

In its move beyond the science wars¹³, new pragmatism does not dismiss science, its methods or its findings, however questioning the claims of true representation. Not least it acknowledges the need to *cope* with the world, making little difference between knowing a language and knowing your way around in the world (c.f. Rorty, 1992, p. 373). In other words, it is *indispensable* to have an interpretive scheme or *prejudice*, generating facts useful for problem-solving. Discussing the challenge of global warming, Latour (2004) argued that social constructionism shouldn't be taken for an excuse to deny hard-won evidence that can save life, thus pointing at the risks of the program he initiated with emancipative motives. Such pleading should hardly be taken for an uncritical faith in method, yielding unlimited authority to researchers. Instead, *the lack of a final terminus to inquiry is no reason to dismiss present knowledge or the need to act*. The existence of different versions of truth must *not always* lead to analyses of power and conspiracy.

"What if explanations resorting automatically to power, society, discourse, had outlived their usefulness, and deteriorated to the point of now feeding also the most gullible sort of critiques?"
(Latour, 2004 p. 229f.)

¹³ For the debate between positivists (realists) and antipositivists (post-modernists) see Parsons (2003); Hacking (1999).

The attitude promoted in this thesis acknowledges the need for *research* to cope with *practical problems*, without claiming method to reach beyond prejudice. Rather, evidence and results should be seen as outcomes of both method and interpretation. Choosing approach and method includes interpretive schemes and assumptions necessary to make sense of empirical findings, however this prejudice is present already in the description of events. Thus, the rules of the game – to present how the research was performed – should rather be understood as a matter of trustworthiness or emancipation than a question of truth. As Czarniawska (2004) put it: “A social science researcher knows *that* facts are fabricated and wishes to know *how* they were fabricated.” (p. 132). Furthermore, with emancipative ideals, it should be as relevant to ask what the text *does* as what it says (ibid. p. 88).

As my inquiry concerned the creation of something unknown, I assumed that a close look at this work of creation should be rewarding. Tsoukas and Chia (2002) argued that if we were to take an ethnographic look into organizations, we would most likely find actors constantly reweaving their webs of belief, trying to accommodate new experiences (p. 580). A rational argument for an interpretive approach was also the conviction that interpretation is *necessary* to grasp the *intelligibility* of human action. At least since Shakespeare it has been acknowledged that humans live their lives enacting a story about themselves and what they are up to: with accountability as the main social bond, people spend their lives justifying action to be able to account for one’s conduct in terms that are acceptable in given social setting, not least in conversations with others (Czarniawska, 2004 p.4).

What kind of explanation, then, does a narrative approach provide? Asplund (1970) argued that to attribute *meaning* to a social phenomenon is different from explaining its causes in that the former concerns how we make a phenomenon understandable through the seeing of *aspect* (p. 122). In contrast, Czarniawska (2004) emphasized the similarities between explanation and interpretation: choosing an interpretive approach doesn’t mean avoiding explanation, but to assign intentions, purposes and meaning to behaviour without which it would be impossible to understand human action. While a typical science-explanation sees a social phenomenon as an instance of a general law or as belonging to a certain category, the narrative offers a special kind of explanation where *motives* can be reconciled with *causes*. Unlike science, however, a narrative leaves open the nature of the connection between phenomena, offering openness to competing interpretations. In consequence, the power of a narrative does not reside in its correct representation of the world, but in its *openness for negotiating meaning* (ibid.).

How should we study organizations?

The fundamental assumption associated with process studies is that reality is not a steady state but a dynamic process that occurs rather than merely exists (Sztompka, in Pettigrew 1997 p. 338). The major point in doing process studies is to “catch reality in flight, to explore the dynamic qualities of human conduct and organizational life in the various layers of context in which streams of activity occur” (Pettigrew, 1997 p. 347). Process studies are commonly used to study change in organizations, parts of organizations and society at large, as well as the relation between different levels of analysis. Change in an organizational setting is often understood as a transition between two stable states: a sequence of phases and events in a deliberate and managed change process. In other words, change is seen as a property of an organization. Tsoukas and Chia (2002) suggested that this order should be reversed, making us see change as the fundamental character of the world and *organizations as an emergent property of change*. Out of this perspective, rather than being a solid “thing”, organizations are but a secondary accomplishment and an outcome of socially defined sets of rules and a pattern of beliefs, rules and behaviour. With such an understanding of what an organization is, it is not change, but rather the struggle to obtain *stability* which is the *challenge* to organizing: in order to stabilize patterns of action a reflective application of the same rules must be obtained in local context over time through *a closure of meaning* which otherwise oscillates and drifts in different directions over time. Hence, *observing* behaviour and interaction close enough over time would be enough to find change.

The strength of this understanding of change is its highlighting of the micro-processes which reveal the enabling dynamics that show how change is accomplished. Furthermore, many change programs fail to produce change as they fail to recognize these ongoing processes of renegotiation of meaning (Tsoukas and Chia, 2002). As many nouns are used to designate processes and thereby reifies – gives a misplaced concreteness to – e.g. organizations, researchers promoting this view prefer to use verbs like “organizing” (Weick, 1979). Thus, organizations should be understood in terms of ongoing processes of negotiation and renegotiation of meaning resulting in unique social and cognitive repertoires (Boland and Tenkasi, 1995) which are an inherent aspect of being part of a community of practice (Lave and Wenger, 1991). As people act, speak and reflect understandings and patterns of behaviour change and attention is directed towards new things or new aspects of the relevant world. Learning occurs on an ongoing basis through the alteration between attentive action and reflection and the *dialogue* itself can be seen as a process of *reflection* (Molander, 1996).

According to the above view of organizational life, *communities* and their *practices* become the focus of interest. Practice theory is interested in how emergent practices reflect specific aspects of context (Ahrens and Chapman,

2007). A fundamental assumption is that *structural order* both emerges from concrete *interaction* and is partly shaped by it. If there are structural orders on higher levels of analysis, they will show in practice in that practitioners relate to them and draw upon different characteristics of them in sometimes creative ways. Thus, studying practice will be enough to understand what relevant structural order there is and to what extent it influences action.

Consequently, *the interaction through dialogue should be a crucial arena for studying process in order to answer the question of how new attention is created* within a management control system. Rather than the organization being an actor, the process of organizing is maintained through the social and cognitive repertoires exposed in dialogue and the actors interacting to make sense of new experience which they partly produce themselves through reflection in dialogue.

”In this view, actors are conceived as webs of beliefs and habits of action that keep reweaving (and thus altering) as they try to coherently accommodate new experiences, which come from new interactions over time”

(Rorty, in Tsoukas and Chia, 2002).

How to study a process

Pettigrew (1997) emphasized the importance of linking process study results to existing debates in the field, the justifications of data sources and of how data were analyzed. Notwithstanding these identifiable rules of the game process research is a craft full of intuition, judgment and tacit knowledge (ibid.). Hence, it is virtually impossible to explain in detail how data becomes theory.

Van de Ven and Poole (2005) identified four different approaches to process studies, separable through their respective views on organizations as things (nouns) or processes (verbs), and their application of variance methods or process narratives. In similar vein, Langley (1999) identified and compared seven different sensemaking strategies for theorizing from process data. In terms of these classifications, my way of working can be described as *a process study of organizing*, focusing on how the processes of sense-making unfold over time and emphasizing *a strong process approach*, seeing change as a fundamental characteristic of the world (Van de Ven and Poole, 2005). In terms of strategy for sensemaking the present work adheres to the *narrative strategy*, with high tolerance for ambiguity and focusing on stories, meanings or mechanisms (c.f. Langley, 1999).

Process studies are often not only descriptive in ambitions but aims at going beyond the surface description to *penetrate the logic* behind what happened (Van de Ven and Poole, 2005). The ambition of such interpretive analysis is to grasp the intelligibility and the meaningfulness of the actions

(Asplund, 1970). Consequently, for better or for worse, my own *emphatic* capability has been the main tool of analysis; trying to feel the hopes or frustrations and to see the situation from the participants' point of view respectively. Thus, besides the rational arguments accounted for in this text, my partly *tacit experience* of the dialogues has probably guided my judgements and choices of analysis.

The tacit character of interpretive work makes the *researcher* rather than methodological technique the main *tool* for analysis. However, objections on the mere ground that the results are presented as a story means confusing "making things out" with "making things up" (Geertz, in Ahrens and Dent, 1998). An important quality of the observer is *acceptance*. As I see it, the chosen approach contains a *moral* attitude as well as mere technique: the will of recognition of the actors and acceptance of their way of doing. Nevertheless, an analysis is necessarily laden with prejudice and value. The mere application of a concept – to name something – is a normative and value-laden act (Taylor, in Tsoukas and Chia, 2002). However, I perceive the notion of *understanding* not only as a strictly methodical question but as a moral imperative as well: to take intelligibility of actors as a point of departure. Hence, the moral imperative to accept the intelligibility of actors sets a limit to valuating subjectivity.

Langley (1999) argued that the presentation of the case in form of a narrative pushes the interest beyond mere description to make the readers feel that they learned something of wider value. In similar vein, Czarniawska (1998) emphasized that *stories* can be understood as *process theories*. According to Asplund (1970), the main point of such interpretive research is to provoke a *striking* understanding of a central aspect of the events, the value of which is *not* derivable directly from any *logical necessity* of analysis.

Consequently, as I approached the empirical case for a close-up view of the process of creating new attention around employee health through the management control system, I did not come empty-handed. Nor did I know what would become possible in terms of access and method or by which theories it should be analyzed. Rather, I had some expectations about how to make an interesting study of this work: with a close-up view and the participants' intelligibility as a starting point, I wanted to find out what was to become important in the process and how this shaped the process itself. I wanted to understand *what was important* as well as *why it became so*.

The Notown health statement project

Notown was one out of nine municipalities which in April 2002 signed a contract with the Swedish Government about a research and development project aiming to develop a health statement for the municipal sector. During the project period, the task of the municipalities was to try not only to de-

velop a health statement model, but also explore the possibilities for implementation and the possible content. Thus, the health statement was to a large extent thought of as an explorative endeavour, with an interactive approach to development and implementation. The participating municipalities should together with an institute (IPF) of Uppsala University report on the experiences and possibilities of creating a health statement model for the municipal sector in 2005. A project leader from IPF co-ordinated the project on a national level and a professor at IPF led the academic research team consisting of two doctorate students, one being me, with the task of analyzing the development process.

The setting studied: design and access

The empirical findings of this study are mainly built on the interaction among the participants of Notown's health statement project group. A new HR-manager was recruited during the summer of 2002 and was given the main responsibility for the health statement project. A project leader dedicated to the project on a full-time basis was recruited in the autumn, shortly after the national project had taken off. A project group consisting of 17 people was recruited from different parts of the municipal administration: line managers, central management and analyst staff as well as representatives from the labour unions.¹⁴ A steering group of 5 people from the project group was constituted, including the HR-manager and the Project leader.

In some sense it would be paradoxical to talk about *à priori* research design, using a method which makes access a problematic issue. The outcome is rather the result of a process of consideration and negotiation along the way. What I knew was that I wanted to get as close as possible to "the internal life of process" (Brown and Duguid, 1991). I had a free choice in terms of research question, methodology and theoretical perspective. However, much of the conditions were set through the design and content of the research and development project. I was recruited to the project in July and the national project held its kick-off already in August 2002, making the issues of selection, access and approach both parallel and urgent. As I suspected that it could become a rather messy process, I opted for a qualitative approach with frequent presence in the field. For practical reasons, I scanned the interest among the geographically closest municipalities. However, as Irvine and Gaffikin (2006) commented, selection of case is an intricate matter when opting for a close-up view of what is going on in an organization. The mutual choice made Notown my case.

¹⁴ Although I have asked, I haven't been able to find out any explicit criteria for selection of participants for the project group. Perhaps it should best be described as an attempt to create a broad representation from different departments, functions and interest groups within the municipality.

“ Why would any organization allow an academic (or anybody else) to observe their innermost secrets, their ways of doing things, their mistakes, and their problems?”

(Irvine and Gaffikin, 2006 p. 122)

Getting access to do close-up research is a personal thing. It's a process of simultaneous trust-building and negotiation. The first critical step was the contact with Notown's HR-manager, who early showed an intellectual interest to share ideas. This allowed me to announce my interest for following the work with a close-up view. Without any demands on my active contribution, I was invited to the first meeting in Notown one month after the national project's first kick-off meeting. In October 2002 a Project leader was recruited. I was by then already associated with the Notown project and acquainted with most of the participants. Although this probably legitimized my presence, I understand the Project leader's openhearted sharing of ideas rather as an expression of courage. Thus, during the autumn of 2002, I became accepted by the project group as a legitimate observer of the process.

While I was granted access to the project group, I did not get access to the interaction between the project group and the group of line managers. In retrospective, this is a shortcoming as this interaction had a decisive influence on the development of the project. The reason given for this restriction was privacy, possibly associated with the potential delicacy and importance of these meetings.

Without a doubt, my request by the end of 2002 to be allowed to film the project meetings was at first met with astonishment and curiosity: why would I want to do such a thing? My explanation didn't convince either: that I wanted to have a rich documentation to provide cues for what I should look for. It was too strange a thought to invest so much time without knowing what I was looking for. I believe that the reason why my request was accepted lay in our acquaintance and their trust in my good intentions. However, the request once again made me a stranger and I once again had to rebuild trust with the camera on. I started filming in February 2003.

Collection of data

The challenge of filming

How do you ask somebody to allow you to film them for hours? Or rather, what is it you really demand with such a question? Irvine and Gaffikin (2006) emphasized the personal, emotional and relational aspects of qualitative research, which I also see as important ways of getting access not only to an arena but to a living one.

It is easy to describe the interest of the researcher: to get a rich, first-hand field documentation with a maximum of openness in terms of what analyses that could be made of the case. It is also easy to see that most of these advantages for the researcher mean disadvantages for the ones being filmed: there is nowhere to hide. Most research methods allow for the option to cover up less flattering aspects of own actions or of the organization. Taking away this rescue makes it a matter of trust: trust in the usefulness of the research, trust in the honesty of the researcher or trust in the own performance. Thus, the most basic aspect of the demand to be allowed to observe and film is the question of trust and mutuality of the relation.

I would suggest that the aspect of performance is always present in everyday life and necessarily – at least initially – an important aspect when using participant observation as a method. People know that they are being watched and it would be too naïve to assume that this has no consequences. It is not hard to see its self-disciplinating potential: as the eye sees and remembers everything (especially with a video-cam) one had better not show any poor performance. This potentiality can destroy the arena both for research and for the work. Although this aspect can probably not be fully eliminated these tendencies can be balanced by e.g. mutuality, pressure for results or, in some cases, self-reliance making appearance less important. However, one could also argue that since performance is a basic aspect of social life, this is not a bias but normal behavior, however emphasized by the presence of a researcher. What can be done about this is to seek to relax the relations, which may not least be a challenge to the researcher's codes of conduct. My experience is that this issue was crucial for the performance of my research endeavor.

To me, the problem of building trust was intertwined with the question of what a researcher does to people when watching them with an analytical eye, turning them into (research-) objects. There is a deep moral aspect to the handling of such a relationship. Apart from the formal agreements that the recordings belong to the group and can be used only for my research with guarantees of confidentiality, as long as the group doesn't collectively decide otherwise, there is more to the issue of mutuality. One condition making it easier for me was that several of the participants had university degrees (whereof some considered a research career) and were able of identifying with my role. Hence, most participants showed an understanding for the challenges faced by the researcher, thus letting me do my job by the traditional standards of research, assuming a striving for objectivity as "a fly on the wall". Hence, the creation of feasible conditions for the research endeavor was as much a contribution from the participants as an achievement from my side.

As Scapens (2006, p.10) illustrated, practitioners may not expect understanding from the part of researchers. My way of handling the situation both on moral grounds and to build trust and access *on* (and not only to) the arena

was to be socially involved and interested in their problem-solving, while at the same time *not* suggesting solutions. I took part in the conversation of the project meetings in a consciously affirmative way by sitting at the table, often a little peripheral, noting and sketching, following the interaction, responding to eye-contact with a smile and by laughing with the participants. At direct questions, I would answer in a relativistic manner, e.g. “It probably depends upon how you see it”. At times I also involved myself in the discussions, asking direct questions about the issue of debate such as: “Does it matter whether the categories overlap or not?” Perhaps equally important, I chatted with people in pauses, had occasionally lunch with the project group members and talked about the project, what happened in the organization, the life as a PhD student, the latest news as well as the weather.

I do not doubt that my presence had an influence on the project group meetings. However, it is impossible to know what might have been had I not been there. In the case my presence would totally have dominated the performance of the project group, their behavior would probably have reflected what they expected a researcher to value, in this case perhaps rigor over relevance. This is a plausible explanation to the development of the project, which *would rather underline the aspect* highlighted in my analysis. However, these tendencies *should have been strongest in the beginning*, which was not the case. Instead, during the problematic second phase of the project (because of the science-framing), there was initially a greater openness for more unorthodox solutions than later on. I believe that, after some time, the *pressure for results* became the stronger influence on the process and my presence had less and less influence.

The access I got to film the project group meetings gave me better chances to grasp the complex *nuances* in the work of the project group. I had *rich* material to analyze and I was able to go back to the original recordings to check for details later on as I knew better what the decisive points of the project were. This also allowed me to be more present and attentive in the meetings, making field-notes and sketches of the themes, problems and own reflections in the moment. Having video-taped also gave me better chances to remember situations, gestures and mimics to interpret the *meaning* of central statements and dialogues. I cannot complain about the richness of the material.

Selection and analysis

Sorting things out – what did they talk about?

Although rich material is a blessing for a researcher, it is also a challenge for analysis. During the project, I video-taped in total 25 meetings and two

focus-group interviews resulting in almost 40 hours of documentation as well as attending at other meetings taking notes (see Attachment 1). As I couldn't film all the meetings, for reasons of denied access or because I couldn't attend, my analysis is partly dependent on notes I took myself, or on protocols made by others. I also used different kinds of project documentation (memo's, plans, official documents etc) as a background for the analysis. Material of that size makes direct interpretation difficult, requiring some grouping and coding of themes.

I started to go through the recordings in November 2003, mainly taking notes about the different issues that came up and indexing the tapes in relation to these topics. I also typed direct quotes of passages which clearly stated the participants point of view, ambitions or highlighted central aspects of the issue at hand. The main principle was to capture as many themes as possible related to the health statement and as many clear statements or highlighting dialogues as possible around each theme. The recordings resulted in a total of 90 A4 typed pages or 60 000 words.

To make the material more manageable during my initial analysis, I delimited it into smaller parts, following the structure of the project plan, giving it a temporal order and coherence. The meetings of the steering group and the project group were transcribed in temporal order together with the focus-group interview, providing the basis for my account for the process of development within the project. This work was mainly completed during the spring of 2004.

At this point, based on my spontaneous impression and field-notes from the project and having gone through some of the films, I had already an idea about what was central about the development of the project:

- The emphasis on the need to synthesize for the sake of attention.
- The importance of the October 4th meeting with all managers.
- The ambitious search of knowledge, creating a mosaic of contradictory explanations of health.
- The acceptance of the "mishmash" framework.
- The unexpected difficulties in defining indicators and the extension of the project schedule of phase 2 for finding indicators.
- The unexpected ease in implementation (acceptance of line managers).
- The ultimate failure to find indicators and the frustration of the work group members.
- The problems with the systemic character of the framework, especially the overarching component, also making it difficult to communicate with line managers.
- The dramatic rethinking and ending of the work of the project group through the reframing of indicators as "only" indicating states through the checking of processes.
- The final focus on ambitions, rather than on measurement itself.

The project didn't show a linear development: the phase model of development and implementation broke down and the work of implementation became parallel to the continued search for indicators as the project couldn't deliver on time. Furthermore, an acceptance of a less than perfect framework was turned in a complete inability to think more freely about the indicators. Furthermore, this tendency seemed to grow stronger over time – also after having noticed that the line managers didn't require perfect measurement in order to accept the health statement framework as a new part of the budget directions. Hence, what logically would have lowered the demands on the indicators – as the hypothesis of their perfection as a means for promoting implementation proved to be false – didn't seem to influence that work at all.

Instead, *the search for indicators seemed to follow its own logic: it wasn't because the framework became accepted that the search for indicators ended in failure, neither was it a reaction to that acceptance.* The final move to accept less than perfect indicators can be seen as a reaction to earlier failures, but it was also made with explicit references to the *systemic* character of the framework: it was all too complicated to communicate. The solution seemed to turn the attention away from measurement and predictive models and to focus on the planning process. However this new view seemed to be *fragile* as only brief discussions on the evaluation of measurements brought back the old problems.

How should one make sense of such a process? To me, the weak relation between the episodes led the thoughts to the *framing* phenomenon which made it easier to understand the very different behaviours and arguments of the different phases of the project. There was a struggle between perspectives and demands on the management control model, but these were not constant over time for the same individuals. It all seemed somewhat contradictory.

Subsequently to this primary analysis I focused on the theoretical frame of reference, thus searching for articles concerning my main analytic concepts. *Attention* was a theme suggested both by the ambitions of the project and clear statements of the participants, which I also found motivated as central. *Framing*, which also concerned the selectivity of perception, came up as a response to the differing views both between individuals and between episodes.

After having set the theoretical foundation of some of the concepts chosen, I returned to the tapes. Approximately half of the material consisted of workgroup-sessions, which were analyzed during the summer of 2004. I followed the continuity of the discussion of each of the four groups at the time, relating their lines of discussion to the analytical concepts chosen: towards *what* was attention directed and *what way of talking* led the discussion into different kinds of perspectives? Thus, I tried to find the *topics* of the discussions as well as the different *framings* of these topics.

The topics of the work-group sessions were not entirely new in relation to the project group discussions, since their main concerns had been discussed during the project-group meetings, previously analyzed. The work of analyzing and selecting the content from the workgroup-sessions resulted in another 40 A4 typed pages or almost 24 000 words. This way of working gave me time for reflection about the topics discussed and gave me a reasonable overview of the content of the films, as well as the development of the dialogues during the project.

During the work of selecting and typing, I also took notes of the analytic ideas that came to my mind, evidently also inspired by the literature studies made in parallel. Through this process, I *successively* made up my mind about the central aspects of the project experience – formulated through a number of concepts. This kind of sorting helped me find the central topics of the discussions. However, *I revised the list several times*. The aim of these listings was to find headings to sort the quotes from the transcriptions thematically. The text describing the project and the issues discussed during the project meetings is based on a clustering of the translated quotes. Below is an *example* of these *early* listings of themes.

- Classification, measurement, explanation, objectivity, standards, local
- Salutogene, ecological, values, attention
- Opportunity
- Beliefs system

It is hard to distinguish whether these were empirical or theoretical concepts. My experience of the project was neither the first time (in real life), or later on (looking at the tapes) free from prejudice. Also, some of the categories (such as the salutogene and the ecological¹⁵) were theoretical, although they were empirical in the sense that they were not *my* analytical concepts, but theoretical concepts used by the practitioners to make sense of health. Although these listings provided me with a tool for sorting the quotes, it was far from a mature theoretical framework for analysis. I *intentionally* chose to work in this way not to prematurely push a full-fledged analysis on the material.

Although this way of working resembles a grounded-theory approach, I do not subscribe to the idea that a researcher can find any categories uncontaminated of theory. Rather, this way of working was much driven by my *fascination* over the complexity of arguments and events. Hence, my reluctance to draw fast conclusions was driven by a desire to digest my impressions. Out of an economy-of-research perspective, *it may be questioned* whether this was a wise way of working. If nothing else, it gave me time for reflection. Pettigrew (1997) argued that “It is in the constantly iterating cycle

¹⁵ These concepts are further explained in the empirical findings.

of deduction and induction that the real creative process of research takes place” (p. 344). However, he also commented that his own inclination over time has been to increase the deductive component, to avoid too large masses of unstructured data (ibid. p. 339). In retrospective, although my way of sorting made me well acquainted with the materiel, indeed with the quotes, the statements, and the situations where they were uttered, I am inclined to support Pettigrew’s recommendations. However, with a larger deductive component, for better or for worse, the story would probably have been less complex.

During the second phase of the project, the workgroups worked in parallel which also made me search for differences between the groups. Although there were in some cases individual differences in regard to specific ways of arguing for acceptance of less than perfect measurement, the process as well as the outcome was very similar in the four parallel groups: an argumentative search for an indicator, a suggestion, immediate questioning and rejection of the suggestion. Also, all the groups failed to come up with any indicators or other suggestions they believed in. Instead, it seemed that the problem of the second phase was insoluble to all workgroups and that *things rather got worse* than got better by adding more time. This was a distinctive character of the second phase compared with the other project phases. The outcome provoked the question of *why* it came to be so and what differed this phase from the others. The failure of the second phase was puzzling as the project members were frustrated but couldn’t explain why they failed. The dialogues about the indicators are best described as oscillating and recurrent, illustrating intense attempts at sensemaking. Thus, I chose to present the work of the workgroups thematically without regard to minor differences between the groups. Also, Weick’s (1995) notion of *sensemaking* became an important reference.

In September 2004, a first draft of the empirical findings was presented at seminars at Uppsala University and Mälardalen University. During September and October 2006, I went back to the transcripts to re-write the empirical findings with a clearer structure. Thereafter it was considerably shortened.

Theoretical analysis

The first focus of my theoretical interest during the initial phase of the project was directed towards the problems of classification and translation theories of knowledge transfer. However, I was surprised by the practitioners’ solutions to the problems of conflicting bodies of research about health and their problems with creating a neat classification and finding the expected explanations of its causes. In similar vein, later on in the project, the Notown project group solved difficult problems with an astonishing ease, while at times previous solutions seemed inaccessible to them. Thus, early in my research process, I was attentive to the issues of science and its prob-

lems, with reference to the sociology of science (c.f. Knorr-Cetina, 1999). However, later on in my process while retrospectively going through the recordings it was rather the *shifting* attitude of the practitioners that stood out. Clearly, there were conflicting ideals and ways of perceiving things. However, it was not a disagreement about whether or not employee health should be pursued: rather, there was a broad *agreement* among different parties (employer, trade unions, line managers, economy staff etc) about the direction. They were eager to understand the possible solutions in their pursuit of a management control model of health. The controversy wasn't about real influence over resources or people. Rather, it was about the understanding of what a management control model could be and what should be seen as its necessary requirements and properties. First and foremost, these *ideals* and requirements seemed to *shift* over time.

How should such empirical findings be theorized? How should the story be *told*? Are there any *necessary* ways to tell the story? Which *criteria* decide what story is worth telling?

A central notion in narrative theory is the one of *plot* in terms of causal laws, motives, discourse or random events, responding to the question: Why? How come? With Czarniawska's (2004) argument, neither the emplotment nor the story is neutral: the way of describing events is essentially a way of selling a plot. Hence, there are many stories to be told about the same phenomena or events and the choice of which one to tell is far from neutral. The story told is a frame for making sense of what happened, which makes the line between *story making* and *story collecting* very fine (p. 39). Czarniawska warned about analyses that assume that stories just lie around. Rather, they are "fabricated, circulated and contradicted" (p. 45) and told in bits and pieces (p. 38). Making sense of these stories with *explanations* of why it happened should not be understood as expressions of determinism. Rather, narration as a basic element of human life requires *unpredictability*, which does not imply inexplicability. Instead, the circular movement of purpose and re-formulation of purpose created by the narrative is the most important aspect of life (p. 13).

Although quite a few ideas and concepts have been abandoned during this study, my general focus of interest has been how the participants struggled with their ideas about how to realize the health statement has remained during the work of analysis. The considerations about choice of theoretical framework were not made at one specific time during the process of sorting and analyzing. Some theories of diffusion of innovations and sociology of science were rejected already early in 2003, while some choices of references – notably Ocasio (1997), Ahrens and Chapman (2007) and Schatzki (2005) – were made during the last years' work with the manuscript. I have chosen, at several times, to keep to the theoretical concept of *attention*, not least because of its *actuality* and *relevance* for management control. I have also kept to Schön's (1983) discussion of *naming* and *framing* since I wanted

to emphasize the *situational* character of the dialogues. The unstable character of the process also became decisive for my choice of making *situated cognition* and the related literature on *communities of practice* important points of reference.

As I wrote my first draft of the theory chapter during the summer of 2005, I immediately tried to relate the work of Anthony (1965) to the classical work related to the issue of attention within organization theory. It seemed to me that this issue had been virtually absent in management control until Simons (1995). Although Simon et al. (1954) had early treated the attention-directing uses of accounting figures, relatively few studies seemed to focus on that issue. This in turn may be associated with the general lack of process studies of practice within the field. Furthermore, although Kaplan and Norton (2001) discussed the problem of focusing, my gut feeling was that of a rationalistic jargon with conduit model assumptions of communication which was hard to combine with the language game assumptions of communities of practice and the character of my empirical findings. The more unstable patterns and active agency of actors I had observed also sat uneasily with the management control literature's commonly strong emphasis on routines and assumptions that what mattered was extending the borders of accounting and that the rest would be taken care of by itself.

It is hard to know and explain why I felt uneasy about this. One source of influence was my earlier experience of working with problems of planning under uncertainty as well as earlier PhD-courses in knowledge management, emphasizing complexity, instability and ambiguity. It wasn't until the last year of work that I read about the debate about the character of the field (Malmi and Granlund, 2006) and the questioning of the assumption that "What gets measured gets managed" (Catasús et al., forthcoming). In the same time I came across Ocasio's (1997) attention-based view of the firm and read about the practice turn, which both became central to relate my findings to the debates in the field. Not least important, they were compatible with language game assumptions and multilevel explanations of action. Ocasio's emphasis on the structural distribution of attention also highlighted the potential role for management control, given its realization in practice as illustrated by Ahrens and Chapman (2007). First then, I could put my findings into a framework which shared the assumptions I found necessary to explain my findings.

The final challenge to the theoretical analysis of the case – the linking of the findings to general frameworks of attention and practice – became problematic, not only analytically but also as a consequence of the still locally ongoing science wars. The question has been whether attention as a theme is inherently positivistic and behaviouristic, or, if attention as a theoretical concept can be linked to frameworks which allow for language game assumptions of human communication and knowledge. My suggestion is that attention as a theoretical concept is *very* suitable for understanding knowledge not

as representation, but as direct experience. As Nonaka and Takeuchi (1995) put it: “ultimate reality ... lies in the delicate, transitional process of permanent flux, and visible and concrete matter rather than in an eternal, unchanging, invisible, and abstract entity.” (p. 31f)

My rather inductive way of theorizing caused some problems with my research question. With practice theory’s questioning of the common assumption that management control models create attention by themselves, I could no longer claim to have studied how attention was created around employee health through the management control system. The drama in the setting studied was the process of creating new attention that was created during the work of the project group in relation to the notion of management control itself rather than in relation to employee health. Practice theory also provided an explanation about why it became so. However, I had no empirical material telling whether attention was created or not in relation to employee health throughout the organization. I had the choice of either re-formulating the research question or to keep it and make a twist, going beyond my empirical findings and exploit the implications of them deductively by applying the frameworks suitable for making sense of what I had seen. I choose the latter solution with the consequence of making a more complex story than I had initially intended to do.

According to Langley (1999) the narrative strategy is characterized by a high degree of accuracy but a lower degree of simplicity and generality. With my new pragmatist convictions I see it as a matter of negotiation and don’t expect to have detected general laws through evidence. As shown above, the analysis has successively incorporated Schön’s concepts of attention, naming and framing for interpreting the process, and then further incorporated it into broader frameworks of attention and practice, thus linking the local outcomes to theory with more general claims.¹⁶ This is not a necessary interpretation but – to me – a striking one which is traceable back to my experience of the events and dialogues of the project members. Thus, accuracy – in relation to my experience – has been one, but not the only criterion behind this narrative. Instead, what I perceive as *practically relevant themes*, the *striking aspects* of the project and finally my striving for *simplicity* have all guided the choice of themes making the material for weaving this story. In the end, *the point is not representation but the seeing of aspect*.

Writing a credible story

Looking deep into practice processes exposes their complexity, ambiguity and messiness. A well-written academic text has the opposite character: co-

¹⁶ Czarniawska (2004) remarked that there are no universal theories: only theories with universalistic claims (p. 119).

herence, consistency between events and *one* interpretive scheme to make sense of the story. Czarniawska (2004) commented that newcomers in the *craft* of research often suffer from the *insincerity* of the structuring of a thesis (p. 124). The detail in which this chapter has described my research process may be an expression of that as much as it is written with *emancipatory ambitions* to invite the reader not only into the text but also into *how* it was *fabricated*. My research process itself may also exhibit my difficulties in distancing myself from the ideals of representation although I cherish the new pragmatist view thus rejecting the idea that worlds can be made into words.

In the end, *what you as a reader meet is a text which does not represent the world I experienced*. The text in the empirical findings is full of quotes. These have been filmed, transcribed, sorted and translated into English. In seminars, I have received questions about the quotes: whether they are literal quotes or not. Obviously, they are translated from one language into another. Furthermore, they were first *edited* from oral language into written Swedish, as speech is often more fragmentary and unstructured than written language. I have also received questions concerning certain statements that are laden with theoretical concepts. I have checked the quotes and found that this is how they talked: with theoretical concepts and from time to time also *talking like a book*. Especially the HR-manager had the habit to *conclude discussions* with extremely clear and well-structured formulations – creating real-time narratives about what was just happening in the work. This was one of rare occasions where it is possible to observe how actors turn their experience into stories, most resembling live broadcasts (c.f. Czarniawska, 2004 p. 23). However, with reference to Rorty, Czarniawska (2004) argued that there is *no such thing* as literal quotes: they are fragments pasted together and re-contextualized in the story told. Furthermore, the voices from the field do not speak for themselves (p. 62f). Instead, I made them speak with an appropriate selection and order to tell *my* story about the project, towards the end of my process also cut and commented to suit my theoretical plot. Hence, rather than being considered a part of the world ‘out there’, they should be considered to be a part of my ‘intra-linguistic’ experience of the project.

Pettigrew (1997) encouraged researchers to engage in action-workshops with practitioners as a part of research, both for reasons of validity-check of data, interpretations and feedback, with more high-quality data as result. Furthermore, it should be seen as a gesture of reciprocity and respect: “social scientists have no god given right to expect other people’s organizations to be their laboratories” (p. 343). In addition to these arguments, such workshops could also be held with emancipatory motives: an opportunity for dialogue and reflection to the benefit of both practitioners and researchers.

In March 2005, thus a little more than one year after having left Notown project, I held a seminar with the project group presenting my preliminary results with the majority of the project group present. Although this was not

a part of the agreement for access, I felt it was a decent gesture of gratitude to the project group and an occasion to get feedback on my ideas of what happened during the project. The general reaction to my description and hypotheses (by then based on Schön and Weick) was an interested *affirmation*, which however *doesn't prove that this was the only way to understand the project*. In December 2006, after my re-writing of the materiel, the Project leader read an extensive version of the empirical findings and affirmed the description of events during the project, without any corrections. In April 2007 the project group members¹⁷ reviewed a copy of the manuscript prepared for my final seminar¹⁸ at Uppsala University. A few people replied, however none with objections. Two people from the steering group also participated at the seminar in June 2007. These should all be seen as attempts to *involve* the practitioners that made my story possible in a *conversation* about the ideas, their implications and validity – in relation to *their practice*. The credibility and validity of my story about the Notown experience for others is still to be negotiated.

¹⁷ Except for two people who had left Notown for other occupations and who I couldn't reach.

¹⁸ A final seminar is the last check-point before submitting a manuscript for defense.

4. Episode one: Think Positive!

“Health is like catching a butterfly. If you catch it – it dies.”

[HR-manager]

The empirical findings are based on the project work in one municipality, here called Notown, aiming to create a health statement as an integrated part of the management control process. The Notown health statement project was part of a national Swedish research and development project, initiated by a network of municipalities and financed by the Swedish Government in order to try to find a model for managing employee health.

Background

During the first years of the new millennium, sick absence was a hot topic in media and political debate in Sweden. Between 1997 and 2002 the rate of sick absence almost tripled and the yearly costs for the compensation system rose from 13,9 to 41,3 billion SEK (Ds 2002:49). Among employees in municipalities and counties, the rate of sick absence reached 7,2% of their normal working time, compared to the 4,9% in the private sector (SKL 2002). In the public debate, there were speculations about the reasons for the high sick absence rates. The problem was alternately understood in terms of poor working conditions at workplaces, as effects of deficiencies in the social security system, as the consequence of an aging workforce etc. The difference between the rates in private and public sectors led to questions about structural differences in the workforce, but also about the quality of management in public sectors, actualizing the coming generation shift and the challenge for the public sector to become an attractive employer for young, qualified personnel.

By the end of 2001, the Swedish Government presented a program for increased health in working life. Among economic incentives for employers, regulatory adjustments and reformed processes in the social security system, there was a suggestion to develop health statements. The health statement was not explained in detail, but was seen as an administrative tool to follow up on and keep track of how employee's health state developed. In April 2002, a contract between the Swedish Government and nine municipalities

was signed, defining a research and development project aiming to develop a health statement for the municipal sector. In the light of earlier failures for Human Resource Costing and Accounting to become an integrated part of the management control process (c.f. Johanson, 1999), the explicit challenge for the health statement project was to develop and *integrate* a tool for managing employee health conditions and to integrate it into the management control process.

In August 2002, the project set off with all project groups and other representatives from the different municipalities gathered for a seminar series on different models for management control of intangible resources, such as Balanced Scorecards, Intellectual Capital, Investors in People, etc. The project leaders from each municipality also met continuously during the project, but the main part of the work was done locally. In order to spread risks and maximize the chance for local adoption, the project had an explicit *local* and *explorative* approach, leaving it up to the participating municipalities to find their way to the best possible solution for integrating the issue of employee health in their local management control systems. By 2005, the project was to report its experiences and suggest a management control solution to the strategic challenge of handling employee's health development.

The Notown health statement project

The decision for Notown to take part in the national health statement project was taken at the political level shortly before the contract was signed. Notown had set a political goal to reduce the sick-leave rates by 50% in 4 years. The newly recruited HR-manager became responsible for the project and a Project leader was recruited on a full-time basis to meet the ambitious goals.

The project group consisted of 17 people from different parts of the organization. Line managers, central management and analyst staff as well as the labour-unions were represented in the group. Out of the project group, a steering group was also formed to provide more frequent support to the Project leader and the HR-manager in the management of the project. The steering-group consisted of five people, including the HR-manager and the Project leader.

In this presentation of the empirical findings, the HR-manager and the Project leader will be named with their titles to make them and their central roles distinguishable from the other project group members. Other project members have been given short pseudonyms: Bea, Bo, Ulf, Ina, Enok, Alf etc. With this setting, the Notown's local health statement took off. The project plan was designed with the three steps of definition, development and implementation as illustrated below.

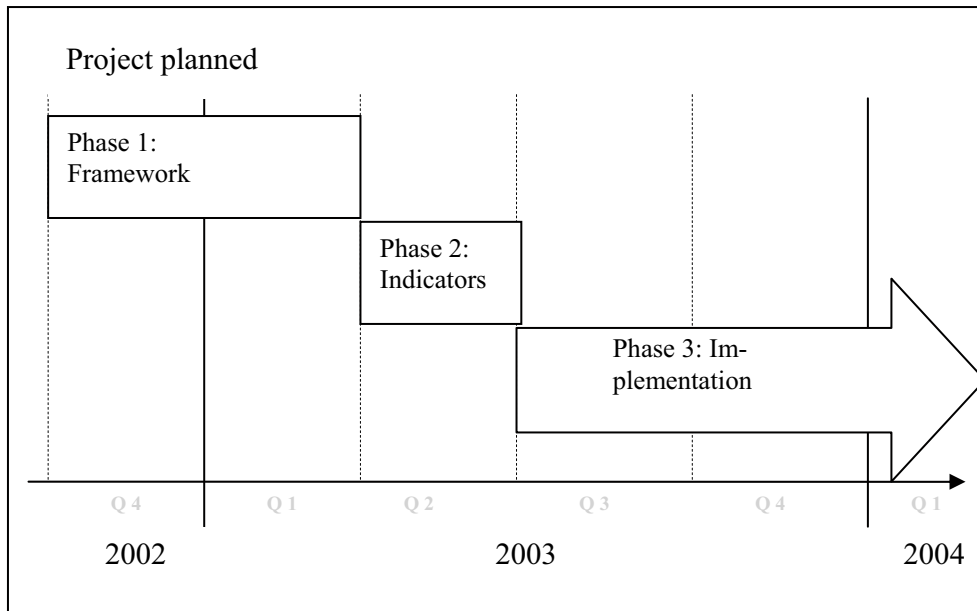


Figure 1. The Notown health statement project plan.

According to the plan, the first phase should produce a framework for health, defining the concepts and relations between broader health areas or factors. The second phase should consequently be based on the framework but consisting of a narrowing in of the concepts to define indicators and the critical performance measurements needed in order to predict consequences and development of employee health. This was seen as a prerequisite for timely intervention and also needed to make the health statement suitable as a management control device. The third phase was seen as the most critical: to get the acceptance for implementation of the health statement among Notown's line managers.

The actual realization of the project mainly followed these steps, however with a delay and prolonging of Phase 2, where the project members struggled to define indicators for the health statement. The story about what happened in the project is here structured in four episodes as below.

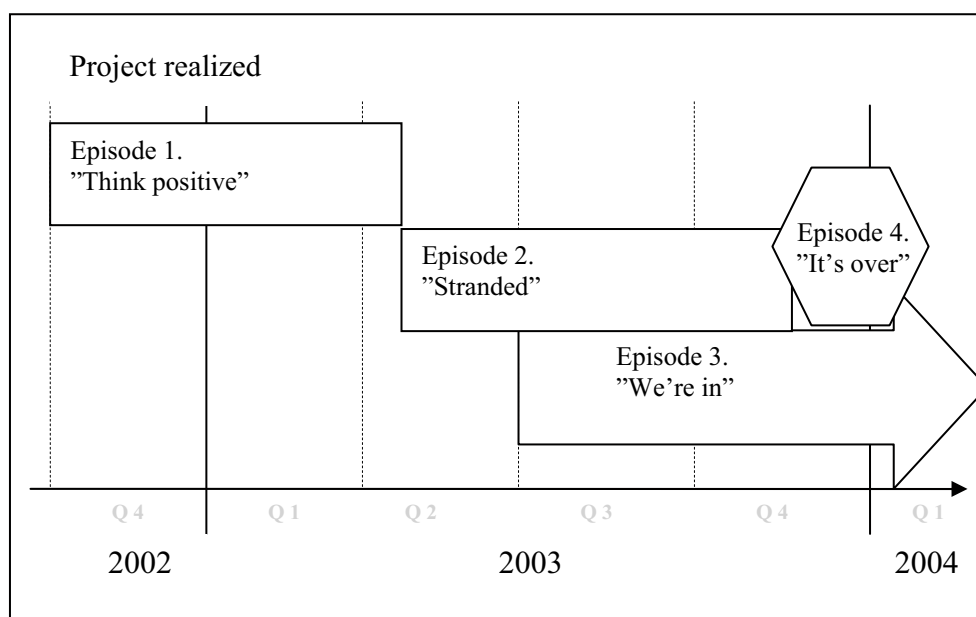


Figure 2. Four episodes of project realization.

In this first episode “Think positive”, a simple idea – to define health positively – was transformed into a health statement framework. This model was the positive definition of health and a starting point of the search for indicators for measuring it.

Episode two “Stranded” is the most extensive part of the empirical findings. Here, we follow the journey of the workgroups as they tried to find indicators for the health statement. The four workgroups explored a few components each in order to find indicators for measuring the state and condition of health. Although this work was encouraged with freedom of choice and argument the workgroups seemed paralyzed and came back empty-handed. During this exploration, different perspectives on health, the health statement and its measurement were exposed and debated. However, none of them seemed convincing enough to the workgroups.

The episode three “We’re in”, tells the story about how the health statement was integrated in the management control process. Instead of being a subsequent process to the definition of the indicators, it became a parallel process. The health statement was established within the planning and control process with an ease that stunned the project team.

The fourth episode “It’s over” concerns the closing of the work of the project group, and how the earlier obstacles were overcome, or at least handled. Chronologically, this episode connects directly to both the second and the third episode, which were parallel processes. By the end of 2003, the framework was accepted and integrated into the management control process of planning and follow up activities. At the same time, there were still no

common indicators and it seemed hard to communicate the model. The work of the project group ended abruptly, to the surprise of the participants, as a new solution was found.

Searching for a meaningful whole

“- Not another management control system!” The first reaction from the participating municipalities at the first seminars in August 2002 was strong and clear. However, the start was also enthusiastic: at last, the human resource issue had risen to the top of the agenda for both the Government and employers. The national project had gathered some 120 people from the nine municipalities to present different management control models that could inspire the creation of local health statements. After the presentation of a number of management control models, a professor’s testimony about 20 years of failure to establish human resource issues in management control systems, and discussions about *health, statement* and the models, enthusiasm turned into confusion. The health topic needed to be integrated into the management control system to get appropriate attention, but the already existing parts also needed to become integrated with each other. Yet, should it be the role of this project to integrate the dispersed parts of the present management control system into a manageable whole?

[A participant] “We need to discuss: - What are we really doing? We are taking over the entire management control system. Is that our task? Is that what the Government wants? What do we want?”

The participants came together in different constellations between the presentations; in mixed groups with representatives from different municipalities, as well as municipality-wide discussions on how to go about implementing the concept of a health statement back home. In the coffee-brakes, people continued the discussions, seemingly touched by the new-found complexity of the topic. The concept of *statement* was initially understood as a report on a sheet of paper, containing numbers. However, as the presentations and discussions proceeded, the focus shifted towards the processes surrounding and supporting the content of the reports – the actual influence on habits and action in the organization. Increasingly, the participants started to talk about what already was at place in the management control systems at home, and how little action that came out of it. Perhaps, the concept of *statement* wasn’t appropriate, as it led the thoughts to a concluding document, instead of an ongoing process of planning, reporting, analyzing and taking action to improve health?

Many concluded that what the municipalities needed in order to manage health aspects better was not another separate pipeline called a health state-

ment, but an integration of the existing parts of the local management control systems in order to provide an overview of factors relevant for employee health. There was no lack of plans, reports and indicators. Instead, there was a lack of contact between these documents and actual action in the organizations. The multitude of plans, policies and reports was rather an obstacle for getting a grip on real issues. Hence, the *scarcity of attention* was seen as a fundamental management problem behind the inability to handle many issues, with negative consequences for e.g. employee health which now should be handled through a health statement.

[HR-manager] “We have a crisis! ... Everyone’s well aware of the problem. The result needs to be easy to handle. We need to take a broad grip and integrate what is already at place.”

Notown’s newly recruited HR-manager early saw a possibility to use the health statement as an integrative tool for following up on and providing an overview over the different ambitions of the personnel policy, sketched as below. What was needed was a help to put everything into a *meaningful whole* to make sense of the numbers. Hence, the nine areas of human resource activities were sorted into the classes of ‘leadership’, ‘competence’ and ‘health’, with ‘gender equality’ and ‘diversity’ as indispensable aspects of all activities.

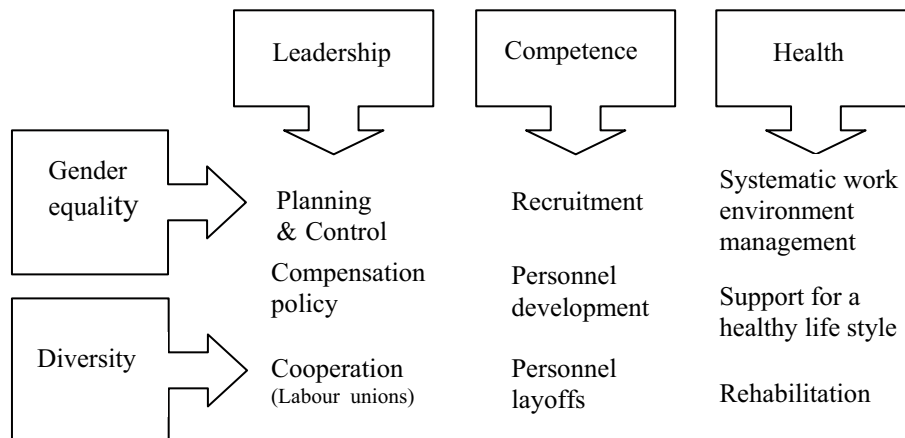


Figure 3. The human resource policy framework.

border between the cognitive and the social through the notion of distributed cognition

In order to be useful the health statement had to be simple. At the same time, expectations were high. In Notown, the health statement should serve as a quality assurance of the personnel policy, assure the recruitment and

retaining of skilled personnel in the future, as well as improve health among Notown's employees. Furthermore, apart from being able to survey and analyze employees' health, the project signalled a new attitude from the part of the employer: the will to invest in people's health, motivation, creativity and "gold-rimmed" activities for employees. The project was strongly associated with activities to improve health and work conditions. Consequently, it should become a concern for *everybody*.

Also in Notown, there were already indicators for the personnel area. However, these were perceived to focus on sick absence without indicating what to do about it. The challenge was not to count the ones already sick, but to say something about the health factors and respond timely enough. At the same time, the project group didn't want to reinvent the wheel: explicit references were made to existing models for quality and environmental management. Also, a clear coupling with the existing management control system was seen as a prerequisite for endurance. Some project group members had also spotted a *welfare statement* made by other municipalities as a possibility to kick-start the project without losing time. Thus, the initial ambition in the Nowtown health statement was to look for a *synthesis* which could bring the disparate parts of policy, planning and management control together.

Although most of the presentations at the seminar series concerned models for management control, the issue of health was more spontaneously problemized: - What really *is* health and what are the reasons for health and unhealth? Not until the last seminar was a possible explanation presented. The previous discussions had revealed that one of the municipalities had experiences from working out of a *salutogene* perspective, emphasizing the *healthy* instead of the unhealthy, following the theory of *Sense of Coherence* (SOC)¹⁹. The SOC-theory, emphasized health as a subjective state with subjective reasons: the coping-ability is greater if a situation is understandable, meaningful and possible to influence. With it came also the salutogene perspective – that one should look at and strengthen the already healthy, instead of focusing on the unhealthy. Hence, health was a subjective state derived from positive perception.

Starting up the local project: the October 4th meeting

While Notown's project group had met earlier in parallel with the seminars of the national project, it wasn't until October that other members of the

¹⁹ Antonowski's (1987) psychological theory of health has a salutogene focus, meaning that the coping capability of humans is enhanced by avoiding to focus on problems per se and use the strengths of people and situations as a platform for coping with deficiencies and shortcomings. This reasoning has similarities with cognitive therapy and cognitive behavioral approaches within psychology as well as the more everyday notion of positive thinking.

organization took part in the local project. However, on *October 4th* 2002, Notown invited its 127 managers at different levels in the municipality to a one-day conference to discuss the health statement, out of the question: “-*Why do you go to work?*” The meeting and its outcome was to become the foundation of Notown’s local health statement. Health needed a positive definition: it made more sense to look at health in terms of its positive origins rather than in terms of the negative consequences of its absence. Also, health should be defined in positive terms, to create positive attention. The answers were discussed in smaller groups and summarized in 12 main paragraphs as a positive explanation of working life health:

- Meaningfulness
- Physical work environment
- Balance between private life and working life
- Have fun at work
- Personal development
- Security and stability
- Challenges at work
- Explicit work organization
- Atmosphere at the workplace
- Resources
- Explicit goals and plans
- Ethics and morality

In November 2002, the project group met for information about the proceedings of the project and to revise an outline of the project plan. The discussions emphasized the need to shift away from the established systematic work environment management with its focus on improvements in relation to deficiencies. At the same meeting, a simple and scientifically validated welfare statement with a clear coupling between the components, goals and measurement attracted some interest. Not least the indicator of *caries-free 3 years old children* fascinated: according to scientific research, the ratio of 3 year old children without dental caries²⁰ was a good predictor for general welfare within a population. Also, its *ecological*²¹ perspective permitted one and the same component to be measured through different indicators, depending on the local situation. The unorthodox measurement, brilliant indicators and scientific validation seemed attractive to the project group. In consequence, in the search for a positive definition of health, the welfare statement became a prototype for the health statement.

²⁰ Tooth decay; the pathological process of localized destruction of tooth tissue by microorganisms.

²¹ The ecological perspective meant applying a biological rather than a mechanical metaphor for understanding causes: organisms depend upon their interaction with their environment in complex ways and in their specific contexts. Hence, one should not look for simple, linear and general relations between isolated factors. Instead, causes should be understood as complex and situated (however, not necessarily subjective).

Summing up, already during the first months of the project, the need to synthesize different parts of policy, planning and control became clear. The personnel policy with all its ambitions was the first thing to bring together in a simple overview. But scarcity was not the only thing there was to attention. For a timely response to changes, it became important to follow the factors contributing to health. Furthermore, to sustain health one should use the factors already working well as a platform for action: *directing attention* towards the healthy would in itself contribute to improvement. The October 4th meeting provided such a basis for a positive definition of health. In addition, the scientifically validated welfare statement provided a prototype for the health statement with its framework, indicators and processes. Thus, with the personnel policy framework, the salutogene and positive perspective on health, and the outcome of October 4th, as well as the welfare statement as sources of inspiration, the work to find a more elaborate positive definition of health took form towards the end of 2002.

Framing health

During the end of 2002 and early 2003, Notown's local work proceeded much through the efforts of the Project leader's scanning for foremost scientific and public reports on health and reasons for health and unhealth. The 12 paragraphs from October 4th were elaborated and explained in the light of the findings of the scanning. During the work of the steering group, the descriptive character of the health statement was expressed repeatedly, often in analogy with *financial reporting*. Financial reports would describe the actual situation, but they would not suggest any specific solutions or actions. This was a clear *ideal* also for the health statement, being a descriptive tool for decision makers and analysts, showing "how it is".

[Project leader] "It's a management control model we are constructing – the health statement. We shouldn't connect it with the actions that follow in order to solve problems.

[HR-manager] And then, it's great to compare with the budget analysis in the annual report. Because the result of what you analyze, it's separated from the actions. Then you decide what to do.

[Alf] Exactly, it's something that shows how it is.

[HR-manager] Exactly. Then you can choose to take it into account or not. And that is what we should try to achieve – something like that."

The result should become the definition of a *measurement model*, which made it important to choose the right components, although later revisions could be foreseen. The search for knowledge was ambitious and caused some delay, as the task was bigger than expected: no straight answers were

found and the longer the search, the greater the problems as different sources brought *different knowledge and perspectives* with them. Before presenting the model to the project group, the proceedings and difficulties involved were discussed extensively in the steering group. At one of the readings of the document, the HR-manager commented to the Project leader the different influences in the model.

[HR-manager] "What is then health and welfare? ... There are two perspectives: the ecological perspective and the salutogene perspective which you put forward here. And you don't have to dig deeper into it really. These are really two worlds – two worlds of knowledge – if you like. The important thing for me is that you don't focus on the pathological, I mean the sick, but focus on the contextual and the need for control by the individual: the self-control, self-understanding."

The model wasn't a straight classification – components overlapped. Also, rather than being strict definitions, the components were explained through the reasoning about causal relations between the components. It contained no homogenous theoretical framework as point of reference for the measurement. Instead it was based on *a synthesis* of several theories, public reports and common convictions about causal relations as collected at the October 4th meeting. Thus, the framework was rather a *systemic predictive model* with inherent self-contradictions as a result of the synthesis of knowledge. In consequence, it was hard to find any clear cut definitions of undisputed validity and the project members became convinced that formal definitions were practically impossible to find.

[HR-manager] "I think that it's always important that you can define things and delimit it clearly to reach agreements and understand. But I also answer a little bit practically – what I think is possible.

[Project leader] It's impossible to define them out of a definition that is valid. They are overlapping. Whatever you say, they are."

The framework aimed at collecting facts and providing guidance for making sense of them, in order to be able to draw synthetic conclusions of present and future states of health in the organization, thus making explanations to health crucial for its design. Explanations provided on October 4th as well as those implicit in the personnel policy's ambitions were to a large extent supported by the research. The result was however a "*mishmash*" as a result of choosing many explanations instead of a single one.

[Project leader] "-It's a mishmash actually of what we know out in the society if you say so, what is important. There is science and research after all, about what is important [for health]. And then what these line managers and people have expressed as important. It contains some direction from the de-

velopment work done in the personnel policy as well. We do know something in relation to what goals we should attain.”

The subjectivity of health and its reasons caused problems to the work of defining the components, and – ultimately – also the very idea of a quantitative analysis of the conditions of health. The meaningfulness of the work and the work situation had been pushed forward by the line managers at October 4th and the influence of the SOC-theory also pointed in the same direction: it was important for health that the individual saw work as being meaningful. As it was hard to decide for all employees what would be meaningful, this was interpreted as the possibilities to develop an understanding of work, i.e. the individual’s ability to make sense of the work situation. However, the sensemaking perspective could be applied to all components, threatening to evaporate any correlations between the states within the components and the outcome in terms of health.

[Project leader] “... And then, the individual is active and acting himself. And that’s where the subjective comes in. We could actually have – if we look at these components – we could have a good working environment and a good leadership, but it’s always up to the single individual how he handles that reality.”

Both the ecological and the subjective perspective on health were influential thoughts in the work of creating the health statement. The Project leader had a background in welfare planning and had embraced the criticism against older ideas about how welfare and health comes about. It wasn’t really possible to design health or welfare from the outside, rather, these were *complex processes*, very much *created from within* the individual and *in relation* to its surrounding. These insights made it hard to use the model for any linear or single correlation explanations. Instead, the steering group seemed convinced that the prediction of employee health must be done in a complex manner, seeing all the components as contributing to a total effect in terms of health.

[Project leader] “Evidence has shown that people don’t feel well just because of that, because we’ve got the best houses in the world and so on – people actually feel bad anyway. And that’s because you haven’t taken into account these subjective, immaterial aspects of life. And then you won’t succeed ... This fun-factor. ... I wanted to have it in the model, but I haven’t been able to isolate it. I think it’s more important than we think. And that’s what people expressed on October 4th as well; that it’s important to have fun at work. I haven’t been able to integrate it.

[HR-manager] Yes you have! If I go to a party and have fun, it’s not that I register the necessary components that have to be right, I mean that the lights are just right and that the welcome drink has got the exact percentage and so on, but it is the effect of all components that is the fun-factor. Actually, the

fun-factor is about a healthy working life. It's all about creating the conditions for something."

Compared to the analogies with financial accounting, it was to some extent a disappointment that the framework couldn't live up to exclusive and exhaustive definition and classification strived for. The steering group explicitly recognized that the framework couldn't be used for any analysis that would be "mechanically logical", but rather "reasoning that is hermeneutic or interpretive". This raised the question of the framework's *validity*, which was answered not with scientific arguments, but with "authority", "belief" and "choice".

[HR-manager] "-But answering the question: 'How do you know that this is valid?', we should with full authority answer that 'this is our choice'. We don't know that this is it, but we believe so. This is our choice. This is a good estimation of what probably is important to keep track of."

The problem of validity was also addressed in terms of *trust in non-scientific knowledge*: there needed not to be any impeccable definitions in order to not only claim but also to trust the knowledge of the line managers. Even though the framework might not be perfect, there was no need to have doubts about it. Experienced people had had their say and the result would thereby be "roughly right". At any rate, it would be '*good enough*', at least for now.

[Alf] "What we've described under the components respectively might be correct or wrong or far out wrong or gorgeous. Where we are at now, I believe it doesn't matter. I don't feel that we have to defend our components with complete definitions. But I think that the most important thing is to say that this is what we and others and the line managers somehow intuitively came out with and that this is probably roughly right. And that's what we've done. We have gathered these intuitions and think that we can trust that to some extent."

By March 2003 the different influences from the early stage of the project were integrated into a framework that because of the different sources of knowledge and ambitions created a "mishmash" synthesis which made it hard to live up to *scientific standards* of definition and classification. Although this shortcoming raised the question of validity, the steering group's answer to that question was explicitly non-scientific. Instead, other norms were addressed leaving greater freedom of choice, acknowledging other sources of knowledge. As the steering group prepared to present the framework for the project group, the *standards* for judging quality had *changed*:

[HR-manager] "They [the components] are overlapping and intuitive: you should like it when you hear it!"

The health statement framework

1. A healthy working life		
2. Good workplace conditions	3. A supportive leadership	4. Social relations
5. Emancipation and empowerment	6. A clear compensation policy	7. Competency development
8. Support for a sound lifestyle	9. Well-functioning rehabilitation	10. Sensemaking

Figure 4. The health statement framework components.

The ten components of the health statement framework took on a heterogeneous character. While all were components, one of them was superior or overarching the other. Also, while some of the components were clearly formulated as goals or visions, others rather kept their initial character of descriptions of specific conditions for health. However, the full-blown health statement model, here presented in brief, was a 19-page verbal and graphical explanation of the causes of employee health based on the Project leader's scanning and the paragraphs that came out of the October 4th meeting. An important feature was the character of the descriptions under the headings. Instead of only defining each of the components, thus emphasizing the borders between them, they were to a considerable extent presented through reasonings about their relation to each other and to employee health. Thus, instead of being a mere systematic classification, the framework rather took on the character of a systemic explanatory and predictive model for the purpose of management control of employee health.

1. A healthy working life (overarching component)

A healthy working life was seen as overarching the other nine components, with the explanation that it was influenced by the other components as well as external influences. Through measurement of the other indicators, management could be informed about the level of health of municipal work-

places. The superiority of this component was explained with analogy to the goal of balanced budgets in financial accounting and goals within the management control system. Also, other components pointed at this overarching component in their descriptions of causalities, explaining employee health.

2. Good workplace conditions

This component referred to the long established tradition of systematic work environment management, which stresses the employers' responsibility for providing and supervising the conditions for a good working life quality. The importance of a good work environment both for municipal economy and the supply of personnel was emphasized, as well as the importance of co-operation between relevant actors. Also this component was seen as influenced by other components.

3. A supportive leadership

Leaders' abilities to interpret political intentions, manage quality and goal attainment, and contribute to motivation, participation and personal development was declared as being of great importance for the good work place. Work organization and sustainable leadership was seen as a tool for creating good work environment, conditions with indirect positive consequences both for economy and health. It was underlined that good leadership has to be continuously maintained and that the leaders should have the necessary resources and other prerequisites to perform a number of central leadership tasks.

4. Social relations

Social relations were declared central for individuals, groups, work places, and for local society. It was seen as an indicator of the social capital as a result of the resources invested by individuals, groups and organizations to develop good social relations. Promoting social relations and fellowship at the work place was seen to contribute to employees' feeling of control over their working life situation and a sense of coherence. This in turn was seen to contribute to the experience of involvement and influence over employees' work situations.

5. Emancipation and empowerment

Involvement and influence over the employee's own work situation was referred to as the aspect that public reports frequently stated as very important for health. These were also declared to be the work conditions which contribute to organizational goal attainment and good economic results. A well working co-operation with employees and trade unions was seen as an expression of involvement and influence.

6. A clear compensation policy

Salary was described as a condition for security and career planning. The ability for the individual to influence his or her own revenue development was seen as an important aspect of the employee's quality of life. A transparent compensation policy should be easy to understand and contribute to a positive relation between salary, motivation and good results.

7. Competency development and planning

A strong relation between education and competency development on the one hand, and welfare and health on the other hand was stated. Both the more instrumental economic benefit of knowledge and the more general educational aspect, which increases life quality in everyday activities as well as individuals' participation in cultural and societal life, were emphasized. A reference was made to public reports stating the strong relation between health and adequate planning of competence development.

8. Support for a sound lifestyle

It was emphasized that ultimately, health is the responsibility of each individual. Healthy life-styles were seen to be supported by fellowship, social relations and co-operation at the work place, which could contribute to employees' feeling of being in control and power of his or her situation at work and in life generally. Other examples were the development of physical strength and information about sleep, food, tobacco, alcohol and stress, which could motivate individuals to choose a healthier life-style.

9. Well-functioning rehabilitation

An important remark was that the longer the sick-leave period, the more passive the individual gets, which makes it more difficult to return to work. When unhealth could not be prevented, rehabilitation initiatives should be efficiently performed through co-operation between relevant actors. Routines and conditions for efficient rehabilitation should be established to ensure rapid return of employees to the work place. Individual plans should be made and followed-up on as well as methods for acknowledging psychosocial risks.

10. Sensemaking

Sensemaking was explained as a process of creation, resulting in understanding self and the situation, distinguishing the characteristic features of self and the work place. The level of sense made or obtained should be seen as an indicator of social capital. Sensemaking leading to meaning was also seen to contribute to the individual's experience of control over the work situation and a sense of coherence. This in turn was seen as beneficial for the feeling of participation and influence upon his or her own work situation.

Introducing the model

On March 10th 2003, the health statement model was presented to the project group. The steering group members had had a quite hard time making the health statement understandable to themselves. Now, it was their turn to explain its meaning, function, purpose and usefulness to the rest of the project group and the members were somewhat nervous that they “might get problems in arguing for it”.

One of the first things to explain to the project group was the focus on the measurement model in itself. During the work of the steering group, the attention had gradually shifted away from the urgency and the action needed to improve employee health and the focus was now on the measurement instrument. The task of the project was not to suggest action to improve health, but to develop a tool for keeping track of factors relevant for health. Thereby, the vision about the result of the project had also changed from being something that should engage many people in the organization to become something more for experts and top-management.

[HR-manager] “I believe that the heading ‘health statement’ might be associated with explicit actions for avoiding people getting sick at work. And it is a step towards these actions to start to measure – to keep track of it. ... It’s more of an instrument than an action program. An action program should be the result of this instrument.”

In other words, the notion of a health statement was now primarily understood as *a centralized statistical device*. However, the aim was not to produce only statistics for its own sake, but to put pressure on the organization to invest in these factors relevant for health. The calculations underpinning argumentation in the budgeting process was the way to create enough pressure to change work conditions and improve employee health. Hence, budget calculation was the dominant way of understanding the purpose, function and usefulness of the health statement, thereby also implying its meaning.

[HR-manager] “I feel that this will become a central instrument – it’s a little bit centralistic. It corresponds to how we think about budgets. I should in my [formal] position ... be able to put pressure on the organization. And the organization should be able to say: ‘- If you want us to improve our results in social relations, then we need these resources, these conditions.’ That is how you create a pressure around the health aspects, around personnel policy issues with such an instrument.”

This reframing of the initial understanding of the health statement as a new agenda for action from the part of the employer didn’t cause much opposition. Instead, the argument that the health statement should be the vehicle for argumentation to get more resources for personnel issues was ac-

cepted by the group. However, this new understanding of the health statement put other demands on it than would have been the case if it had only been an action plan. In order to be useful for budget argumentation, it also had to prove the consequences of investments or the drawing back of resources relevant for employee health. Hence, the issue became not so much the employers' will as a matter of *logical explanation* and, as far as possible, proofs for these arguments.

Value-neutrality

For the purpose of calculative argumentation in the budgets there needed to be predictive models explaining the causal relations between the specific investment and its relation to its result in terms of employee health. It was now clear that the framework didn't provide a basis for any mechanical analysis, but rather an interpretive basically verbal argumentation. Nevertheless, the framework wasn't only a systematic classification but had a systemic character of a complex and partly self-contradictory predictive model of health. This model-building was an influence from the welfare statement, which also saw the overarching component only as a component: as further modelling could be imagined covering other aspects of working life the overarching component was also only a component, but on the next level. However, with the causal order of the components pointing at it, it looked more like a goal, which provoked a logical clash with the expectations of value-neutrality of management control frameworks, and made it hard to make sense of the health statement.

[Bo] "But that's what I don't understand in all this. Because I find that it stands as one component among others, and I perceive it as the goal of it all. I mean, if you get far enough with the other components, then you reach that goal ...

[Project leader] A working life contains so much more than health as I see it. A healthy working life is just one component of working life. It contains many other things too. But here, for the health statement, we concentrate on the healthy working life.

[Eva] I also see it as a goal. All the other [components] show how you follow up on this goal. Because how should you measure it if not through the other [components] below?"

The example of a *balanced budget* was used metaphorically to explain the character of the overarching component. It could be understood as a permanent goal – notwithstanding other goals set by the organization – in similar vein as the municipal budget it had to be in balance; as a permanent, legislated or logical imperative. This explanation tried to reconcile the tension between the logic of modelling with the logic of value-free (and goal-free) management control frameworks: the financial budget and the health state-

ment were two different aspects of the same activities with similar overarching demands – to have a balanced budget.

[HR-manager] “We should have balanced budget and therefore we have an annual report which keeps track of it ... If we had a corresponding legislation which said that we have to have a healthy working life, then we would need to measure it in similar vein and have an annual report to show that we really have a healthy working life: ‘we attain these criteria’. Do you see the parallel here? The annual report makes sure that we have a balance, so that we can run this [organization], and the health statement describes that we actually – out of criteria that we believe are generally valid – can account for that we have a healthy working life. The one doesn’t build on the other, but they are two different measures to keep track of the activities; look for that we’ve got the money, and look for that we’ve got the people. Is that in line with what you said?”

[Ulf] Yes, something like that. You said that is it not a complementary measure, but it’s a measure of its own of how the activities are run and how you manage to execute work.”

Although the balanced budget metaphor was a promising attempt to understand the role of the overarching component, it was still unclear to the project group members why there couldn’t be goals or values in the model. As the Project leader tried to explain the necessity of value *neutrality* in management control models, the issue of value rather expanded to also embrace the balanced budget metaphor. Thus, the border between logical necessity and values became more blurred the longer the discussion went on. Nevertheless, the health statement as a management control instrument had to be kept isolated from the goals which should be set by the managers using the framework as it became integrated in the ordinary management control system.

[Project leader] “The risk if we make it a goal, that’s that you’ve set ... If we make it a goal, we have also put a value into it, I think.

[HR-manager] But it is. That’s a value, isn’t it?

[Eva] It should be, shouldn’t it?

[Project leader] But in a health statement as a management control instrument, that’s another thing ...

[Bo] We don’t need to talk about goals if we don’t want to. But we can at least say that a healthy working life requires that the employer is good at these nine components in some way ...

[Meg] May I ask something just to clarify? Are you saying that a healthy working life as a goal is problematic because it’s difficult to measure?

[Project leader] No, it’s because then you’ve put a value into it. A balanced budget is a balanced budget.

[Eva] That’s a value in that too, I can tell you.

[Project leader] Yes, it’s a value. But I’ve got problems talking about it as a goal ... The health statement and the components are a management control

instrument that we should integrate in the ordinary management control system in our municipality.”

Thus, although difficult to explain, the norm of value-neutrality was strongly argued for, to distinguish the framework itself from its *use*: the framework should be filled with goals and thereby values as it got used within the management control process. On the contrary, the framework itself should be only a value-neutral account of how things were. Nevertheless, the mixing of purposes of classification and explanation had created a tension within the model which made it hard to understand and to explain. The norms associated with management control models and instruments were retained, although not fully understood by all: the health statement as a management control device needed to be centralistic and value neutral. These attempts to free the framework from suspicion of being loaded with implicit goals and thereby values largely failed. In consequence, the tensions between different ways of understanding the health statement persisted.

Principles of measurement

The prototype for the measurement model – in terms of an explanatory and *systemic* model rather than a static and *systematic* framework – was the welfare statement which was validated by a scientific panel, looking at methodological aspects. Through its ecological perspective, the welfare statement provided an alternative way of handling measurement and analysis of such complex concepts as welfare or health, most importantly their relativistic character. The things most important for welfare or health could differ from one place to another, thus arguing for an ecological rather than a mechanistic metaphor for understanding how to measure them.

The ecological perspective meant in practice that welfare must not or could not be measured with one and the same benchmark because of its relative character. Instead, welfare could be represented by different things in its concretizations, depending on different socio-geographic conditions. In that way, welfare could be measured through one entity in one area and at the same time be represented by another entity in another geographical area. Thus, the general concept of welfare was still the same, but its concretizations could differ from one place to another. This perspective emphasized the relative character of welfare and health – that it’s rather about fitting than about absolute levels of this and that per se. It was the relation between the individual and its surrounding that counted.

[Project leader] “In Gothenburg they concentrate on caries, and in Sala they concentrate on nature as welfare – but they still make comparison ... and that is actually more meaningful than comparing everything in a standardized manner, because things are not really standardized out there in the big world.

...

[Bea] But, how can you compare apples and pears? ...

[Project leader] Because they have found different measures of what is welfare in Sala and in Gothenburg. They might not have such big problems with eating habits in Sala, but they have problems with the environment, while in Gothenburg they might not have such big problems with water and forests and so on – Gothenburg is a little bit different than Sala. But perhaps they have seen that they have such bad eating habits that people get too much caries, and then they have done the comparison in relation to that.”

Applied to the health statement context, the ecological perspective would allow different indicators for one and the same component. Thus, it would be possible to compare one municipality or a department with another on an aggregated level, although the indicators underpinning the result in the components respectively could differ; the central aspect indicating good leadership could differ between technical departments and schools. The idea was difficult both to grasp and to explain as it contradicted common sense. In the strive for a holistic understanding of health, also the boundaries between working life and private life in society became blurred, as well as the geographical relativism and individual relativism of health.

[Bo] “What I find difficult is this ecological perspective. [laughter in unison] It’s not enough explained ...

[Project leader] This is how I think: ecology is the doctrine about the relation between the living creature and its environment. Health in working life is not very different from welfare in general.

[Eva] So you see us as biological creatures?

[Project leader] Well, it’s a relation you’ve got to your environment. What I am trying to push forward is that what we know today about psychosocial risks is that they are not only caused by work but there is also general health and welfare.

[Bo] ... Then I think we should say ... that there are different social contexts both in working life and in private life and that all these contexts influence how people feel ... That what happens at work isn’t the only thing that influences how you feel. Then I think I get what an ecological perspective is. ... Then it becomes understandable what a sense of coherence is too. Then it’s a background for saying that there need to be coherence in other fields of life too.”

Thus, the problem-oriented geographical relativism of the welfare statement became associated with the individual relativism of health in line with the SOC-theory and its positive perspective on health. This had several consequences. First, through the scientifically approved welfare statement, unorthodox principles of measurement and explanation were embraced as legitimate. Second, the ideal of measuring without asking people directly – as in the welfare statement – persisted although health was recognized to be ultimately individually subjective. Third, the mixing of the welfare statement with the SOC-ideas allowed for a logic where the positive definition became

combined with relativistic measurement and comparison. Taken together, the marriage of these “*different worlds of knowledge*” created inconsistencies making it hard to make sense of the principles of measurement.

Theories of value

Not only the health statement model, but also theories themselves were seen to be value-laden. When discussed, the ecological perspective was often accompanied by the constructionist understanding of health contained in the SOC-theory. Although the latter was more radically relativistic, it was easier to understand and accept. The SOC-theory instead, brought up doubts about moral aspects of that specific perspective on health. The theory stipulated that the external conditions for a healthy working life were of lesser importance than the individual perception of it. Thus, if health was something constructed from within the individual, what then would happen to the employer’s responsibility for employee’s health? Also with the ecological perspective, it would be hard to isolate the individual’s perception of his or her situation from other parts of life than the working life, the responsibility of the employer towards sick-absence became a critical issue.

[HR-manager] “You cannot see working life as an isolated phenomenon.

[Bea] But, doesn’t the employer abandon his responsibility if you say that it depends on other things, family life and all that? ... There can be many reasons, purely private things ... and then the employer can say that it’s not our problem, although it might be coupled ...

[Bo] ... We do need also, as employer, to delimit what is our responsibility somehow. The individual has a responsibility too. It’s not always the employer who should solve everything.

[Meg] I share that conviction because it’s not reasonable to take the entire responsibility. We cannot practice quackery in fields we cannot control. But we started with saying that employers would blame the home situation for the problems, so we don’t care about them. Then I would like to say that there is a greater knowledge among employers today that wherever the problems start, you got to look at the whole picture in a dialogue. And these fields often influence each other.”

Thus, the concept of health showed to be difficult to capture in terms of its origin without creating an explanatory model with a value-laden goal at the top. Furthermore, the mixing of theories made it partly self-contradictive and more than one of the theoretical explanations appeared to be value-laden themselves. At the same time, as the framework was understood as a *management control* model or a measurement instrument in the first place, it was also understood as needing to be a value-neutral, descriptive classification. Thus, there was more than one thing about the health statement component framework that made it hard to understand and accept.

Another rationale

It wasn't a big problem that the health statement now only was about the centralistic instrument and thus had drifted away from the initial expectations of a new attitude from the employer and "gold-rimmed" activities for the employees; that could well come out of the work. Neither was the project group bothered by the "mishmash" of different influences – theoretical and others – in the different components of the model, or the fact that there were no exhaustive definitions and that components overlapped. Rather it was the character of the model itself – especially with the overarching component – and the ecological perspective of the welfare statement that caused the biggest problems. Further, the model wasn't a strict classification but descriptions which also contained explanations, sometimes in terms of causal relations, especially in relation to the overarching component. Why, then, couldn't the overarching component be a goal and why couldn't the model contain values? And could the model really be free of values?

Much of the discussion during this introductory meeting for the model accepted the focus on the measurement model and assumed implicitly its usefulness as a way to underpin budget argumentation. At the same time it was a management control instrument, which – with analogies to financial accounting terms. It should be a value-neutral description showing how things were. However, to some members of the project group, the imperative of a balanced budget seemed like a weak argument for attaining the resources needed to improve employee health. Instead of the budget argumentation function and purpose, another use and rationale for its existence was presented during the dialogue: the important thing was to measure things to make people *take notice* of them. Thus, even though the health statement figures might not be able to force the employer to investments in personnel issues, getting these figures into the management control system would force members of the organization to set goals for them and thus *pay attention* to them.

[Meg] "But then it does not guarantee that you get the resources, but as you highlight it, the odds are much better than if you didn't show anything of it.

[HR-manager] We might get a negative balance in both economy and health in the future too, but if we start measuring it, chances are bigger that we focus on both.

[Eva] The central value of highlighting health in the personnel area is that you must set goals for it. It's an ongoing process. That's where the value is."

This pragmatic rationale to start measuring to *get things done* just because these issues would get on the agenda was not very strongly emphasized during these discussions. Nevertheless, it was at a few times explicitly stated and at other times rather implied in comments favouring less than perfect

solutions in order to get ahead. Thus, perfection was not the criterion for measurement and gaining knowledge about health was not even the rationale for measuring. Instead, the most important thing would be to gain some *attention* for the employee health issues.

Recognition

The attempts to gather as much knowledge as possible about health and its reasons from different sources created clashes, overlapping and contradictions between different perspectives on health. In consequence, it became necessary to either choose one of these perspectives or to legitimize the logical contradictions and why it would be impossible to meet scientific demands on classification and definition. The Notown health statement project group chose to recognize these inconsistencies as a genuine character of the subject matter: this was the way the world looked like, so clean-cut definitions were neither possible nor necessary. Instead, the recognition of the paragraphs from the meeting on October 4th seemed to be more important.

[Project leader] "As I said, in the beginning I had the ambition to try to make definitions of these [components]. I haven't succeeded with that. These are descriptions under the headings, the components.

[HR-manager] Then, I would like to say that one difference between a definition and a description; it's that a definition is exhaustive. A definition describes in one way or another everything included. And we don't think it's possible, or, we have chosen to say that we describe it as far as possible. We make a sweep on the surface called work environment, and a sweep on the surface called leadership and so on.

[Eva] I think it's good anyhow!

[Project leader] Do you recognize the paragraphs from October 4th?

[All] Yes! [in unison]

[Project leader] That has been important to us!"

The general reaction to the health statement components was quite positive and most of the participants expressed that they could recognize the reasoning from *October 4th*. The new emphasis on the health statement as a centralistic measurement tool, the shift of focus away from action programs for health, and the imperfect classification and definition of the components didn't seem to cause any problems to the project group members. Rather, they seemed to like what they heard. Although there were still a few objections concerning the model, the general response was summarized by the HR-manager as an acceptance from the part of the project group. With that approval of the project group, the project could continue to the next phase. The health statement framework was established. Now it should be made more concrete through indicators, selecting the most relevant things to keep track of to tell the story of employee health.

[HR-manager] “As I hear it, we get acceptance from this group – we are starting to approach it and we have delimited it in a good way. [The Project leader] has succeeded to describe what we think is important in a way which at least doesn’t make you stand up and protest, but you are rather positive and think that it sounds good. And that we take the next step now, where the steering group goes further and we’ll get back to you. [scattered showers of approval]”

With this approval, the project had taken on a framework with a positive definition of employee health through its ten components. It had confessed an ecological and a salutogene perspective on health. The ecological perspective was saying that the individual’s health depended on his or her interaction with the environment. The salutogene stated that it was the individual’s perception of the situation as being understandable, manageable and meaningful which decided the health status. The project had also accepted a framework which blended different sources of knowledges about health as a “mishmash”, and overtly violated common principles of classification such as exclusive and exhaustive definitions. With this result, the steering group went back to work to prepare for the 2nd phase of the project: the definition of indicators for the measurement of health.

Summary and conclusion

During the first phase of the Notown health statement project, between August 2002 and March 2003, the health statement framework consisting of ten components took form. The practical need of creating a synthesis and overview to economize on the scarce attention was not the only rationale for the design of the framework. A competing rationale was to explain health and its causes with as much knowledge as possible. A third rationale was to get things done: to initiate action improving employee health. Thus, the project group immediately plunged into an intense process of making sense of both *health* and its *statement*. A number of references were used in that process: the need to do something about health, the personnel policy, the manager’s say of October 4th, the welfare statement, the SOC-theory, the theoretical ideals of a management control, and science and research about causes for health. Thus, both science and practice were seen as relevant points of reference to make sense of the concept of health *statement*.

Through the early work of the Project leader and the steering group the focus shifted away from the initially stronger concerns about initiating action to improve employee health. The health statement project shouldn’t become an action program; instead it should create a management control model. This issue was discussed through the *naming* of “budget”, “annual report”, “analyze”, “show how it is”, “define” and were associated with topics of

definition, causal relations, measurement and analysis. However, it seemed hard to meet the expectations provided by that *framing*. The components which were intuitively right were found hard to define and although their explanations were to a large extent underpinned by research it came into question whether they could be trusted or not. This led to discussions about how to “define” the components and how to know whether they were “valid”. Thus, the naming of concepts found to be relevant for “management control” were associated with a *framing of scientific demands* on the components of the framework and their measurement.

The issue of validity was related to the issue of definitions, as the components were explained in relation to each other and how they contributed to health. Thus the model wasn’t only a systematic, static framework. Through the text describing the components, it also became a tentative *systemic* explanation of the reasons for health. Consequently, the issue of validity did not only have to do with the question of whether they had picked the right components. It also concerned whether the causal relations between the components were correctly described in the text that originally was thought only to define the components. This also created circular references between the components, which in turn were understood as an overlapping of the components within the framework. The difficulties in creating clear-cut definitions made it tempting to exclude most subjective components and the term “fun-factor” was used to describe that which couldn’t be harnessed, although believed to be decisive for health. Thus, the issue of rigour or relevance was at heart of the dialogues.

The *science-framing* associated with the *accounting jargon* was however not the only way of looking at the challenges of the health statement. The focus had switched from actions to the model itself and the idea of centralistic measurement and it was still important that the measurement model shouldn’t contain goals or values. However, this science-framing was balanced with the conviction that it really wasn’t possible to define the components, that they in reality really would bleed into one another and that one should trust the intuitive choice of components of the managers on October 4th. It was deemed reasonable to “believe” in the choice that was made “intuitively” and that it was “roughly right”. Furthermore, the analysis of the measurement results wouldn’t be mechanistic, but “hermeneutic” and “interpretive”. However, it was disputed whether the overarching component should be a goal or only a logical consequence, and whether the analogy to a “balanced budget” contained a “value” or not. Hence, the science-framing was balanced with a *practice-framing* associated with a *naming* that trusted experience, interpretation and intuition.

The scientific underpinning of the components as explanations of health was seen as important. The SOC-theory and the scientific validation of the welfare statement also played a role. At the same time, the salutogene and the ecological perspective respectively were not easily understood or inte-

grated into one model. They were explicitly found to belong to different “*worlds of knowledge*”. The general understanding of the framework was that the explanations provided by the components would sum up to the overarching component through the causal relations between them. However, the ecological perspective would allow local adaptation of measurement as to compare “apples and pears” at the same time as it suggested the overarching component to be only a component and not a goal or a heading because this model should be open for integration with models of the rest of the world. Moreover, the SOC-theory suggested health to be truly subjective, thus questioning the necessity of any causal relation in the model: sensemaking would be the only answer to the mystery of health.

All this summed up to an ambiguity which threatened to blow the explanatory model apart. However, this problem was solved through a sensemaking which provided “full authority” through a managerial identity which permitted the project group to stand up for the “mishmash” with “full authority” as “what was known in society” about health or as value statements, expressing the organization’s view on health. Thus, the most relevant point of reference was the intuitive recognition by the organization’s members. This allowed for a freedom of choice beyond the imperatives of the science-framing. Although the health statement framework was explicitly far from perfect, by the end of the first phase of the project the practice-framing came to dominate the dialogue. The criterion of recognition of the framework was simple: “You should like it when you hear it!”

Thus, the score in the first round: Science vs. Practice: 0 – 1.

5. Episode two: Stranded

“Most things you want to ask about become a giant questionnaire. That’s what I find difficult. Somehow it’s hard to touch into the essence of it. I soak with sweat as I think of it.”

[Ina]

In this second episode, we follow the project group on its search for indicators to make the components measurable. The project group split into four work-groups here called Drake, Livingstone, Columbus and Robinson. Although these four groups chose different components and had hardly any interchange between them, they all reached the same result: all of them came out of the work empty-handed. Therefore, the story of their work is told thematically, mainly without comparance between the groups. During their work-meetings the four work-groups discussed how the chosen components should be measured. First, we catch a glimpse of the expectations stated at the kick-off meeting. Then, we listen to the kinds of problems they ran into at their first try. Thereafter, main topics during the chase for indicators are presented. Finally, the episode is summarized and its main features highlighted.

Starting up the chase for indicators

If the work of research and development of the health statement framework to a large part had been a lone work of the Project leader, this would be turned into its opposite during the next step of the process. Even though the health statement framework had been elaborated in dialogue with the steering group and presented to the project group, its ideas were still rather new to most of the project group members. To most of the project group, this episode was the first real opportunity to *digest* the impressions of the model. However, it had to be a quick awakening. Within a few weeks, there needed to be indicators for the components of the health statement model. This work started with the kick-off meeting of April 24th 2003.

The work of identifying indicators for the health statement was delegated to the project group which was divided into four workgroups. At the kick-off meeting of the project’s 2nd phase, the four workgroups were sent out to

catch the *essence* of the components in numbers. The main concern was to try to make a health statement easy to handle – in order to make it useful and easily accepted by the organization. The main idea was to start small and extend the range of indicators if the project showed to turn out well. The reporting should not be too extensive and demanding: it should be seen in relation to the organization’s capacity for inquiry and action. If the health statement contained too many indicators, the organization might not be able to take care of the result. The ability to follow up on and initiate action was seen as crucial for the legitimacy of the health statement.

[Bo] “You create a lot of expectations as you measure things. So you have to couple how much you want to measure with the ability to do something about it. It is A and O for the trustworthiness.”

Although practical issues were put in the foreground in the meeting, the principle to measure the sound and healthy in the organization was still crucial. The salutogene view was declared as an important perspective of the model. Measuring health rather than unhealth was also emphasized for practical reasons: the measurement of things working well would have a positive psychological effect. Further, it was important to improve working life out of the factors already working well, rather than only focussing on the deficiencies. This was a fundamental idea of the project. However, as many things work well, this threatened to create an abundance of measures. To select only the most important ones, the indicators should also be action-oriented. This was also an influence of the Welfare-statement: if you don’t know what to do about something, measurement might just create frustration and cynicism. Thus, in order to favour both health and the line managers’ acceptance of the model, the indicators should be action-oriented.

[Project leader] “I don’t think it’s good to only work out a model where we measure only to say that ‘this is how it is’ – because that’s what we already do today. We measure sick-leaves – ‘this is how it is’ – but we don’t couple it to any action.”

The idea of action-orientation became the guiding principle for the choice of which components to start with. The workgroups were free to choose and concentrate on a few of the components in the search for indicators. To make the model manageable, the Project leader suggested to the workgroups to start with the ones where they thought action was needed. The participants would have to trust their *gut-feeling* and earlier knowledge about problems in the organization. There were objections within the project group about how to know about the real problems of such a big organization. Also, as one participant remarked, it should perhaps be the role of the line managers rather than the project group to set goals and priorities. If the health state-

ment provided a broad picture of measures, the line managers would make their priorities.

Finding indicators for the components of the health statement model was a genuinely explorative work from the point of view of the participants. The Project leader had invested much energy in reading academic and public reports on health and working life issues. This expertise was incorporated into the model, but still lacked its concrete realization in indicators for each component. Now, the expertise of the work groups was trusted to identify what should be important to keep track of. There seemed to be a lot of confidence within the group at the start of their exploration. The workgroups would know what's important to know – at least as well as anybody else.

[HR-manager] “But, I think we can be rather certain that people who have been dealing a lot with this – professors and others – have not had it easy defining what is important to measure. And that's why we have this project. So don't let us become slaves under the problem ... but concentrate on the question: - What do we want to know?”

Without doubt, the main challenge envisaged at the meeting was how to get the health statement established within the ordinary management control practice. There was some confusion about the meaning and character of indicators and ratios. However, the main concerns were not about technical questions, but about the ease and usefulness of the health statement. Finding indicators was not seen as a big problem. The workgroups might only be able to point at what specific details they needed information about. The knowledge about how to measure it could be obtained elsewhere. In comparison, the aim to *integrate* the health statement into the normal management control system was regarded almost as a utopia.

[HR-manager] “To me the health statement is a way of clarifying management control of the personnel area. ... In the future, I can figure that these ten headings are a natural part of it. It's perhaps a very distant future. ... Then, this project will have a place in the existing order and legitimacy.”

Hence, as the workgroups set out on their search, they were not thought to encounter any unsolvable problems. Rather, their task was to prepare the health statement with indicators so that it became easy and useful enough to pass the test of the line managers, making them want to integrate it in the ordinary management control process. There couldn't be too many indicators, instead they had to be carefully chosen. They should be action-oriented in order to be better than the present ones, not saying anything about what to do to improve health. The principle was to measure the sound and healthy instead of the unhealthy, not least because its positive psychological effect. Measurement created expectations, and therefore it was also important to measure things that were possible to do something about.

The first try

As the project group split into four workgroups, they started their exploration of possible indicators for the health statement's respective components. The groups were composed of individuals of different backgrounds within the administration, with a member of the steering group in each of the workgroups. During the spring of 2003, the workgroups were expected to develop indicators for the components of the health statement. These health measurements should be integrated in the planning process for the budgetary year 2004. In the meantime, the steering group headed deeper into the planning process for the next budget year.

The first reaction in the workgroups was one of frustration over the hurry. How should they be able to find indicators within only a few weeks? Nevertheless, in most of the workgroups the issues seemed to gain in interest and engagement among the participants. Characteristic for all workgroups was the variation in themes: from discussions about the causalities between health and other entities, to the problem of metrics and own experiences with questionnaires or other methods. The discussions *oscillated* between the definition of the chosen component, the search for its essence and the possibilities to harness this essence through measurement. Although having chosen mostly different topics, all of the groups experienced just about the same kinds of problems. Even the components that seemed the most straightforward got complicated in the discussion. Categories bled into one another and no matter what indicator that was suggested it was found to be deficient, as illustrated in one of the groups discussing the component "a clear compensation policy":

[Fia] "If you break down the headings into indicators as we are trying to do now, to everyday language, we put words on the knowledge we have. Because there is a lot of competence, otherwise the employer wouldn't employ all these people. Hence, somewhere they have thought that I have the competence needed for this position. And then the employer has thought in his head that she fits in, because this is what I expect. But the communication, the dialogue, stops there.

[Cia] Exactly.

[Fia] And then the circle is broken.

[Cia] Well, how do you measure the degree of unbrokenness of the circle, then?

[Fia] Dialogue! It's a relation.

[Cia] The indicator – dialogue!

[Fia] Yes!

[Cia] But, now we have jumped over to 'emancipation and empowerment'. No, that's perhaps not what it is. No. Dialogue – frequency of dialogue?

[Eva] '- How often does the boss talk to the employee?'

[Fia] No: '- How often does the boss listen?'

[Eva] It must be the relation between the two that one should measure, then: the relation between how much talk and how much intake?

[Fia] One hears, but doesn't listen.

[Eva] Well, you can do that too ...

[Cia] But really, it really intersects all this.

[Eva] It's the same thing with many of these – they are interlinked in some way. ...

[Fia] As employee, I see the compensation as appreciation. And everybody wants appreciation. And I tend to compare myself with others to get the confirmation that I am even better than they are. ... This is why you have to think so carefully! What is it one should measure? '- Did you get any appreciation this year?' – And in which way? '- Well, I have got new friends, I feel that I can express my thoughts, I had a small raise in salary, I have had some training, I have been able to work late nights!' ... And the compensation is one thing that is important if everything else is bad. But if everything else is good, the salary might be irrelevant.

[Eva] But, it's that you want to be seen as a unique person ... And then you're not a function, but a person, I think that's fundamental.

[Cia] Yes, then it's appreciation that is important. You can use an indicator for that, then. Then it fits in on several places, but that's no problem – is it? It's really about the last component 'sensemaking'. Well, it doesn't have to be that. I can fit with several components."

Hence, this workgroup quite quickly found out that their suggested indicators could fit with several components. Furthermore, such a mundane issue as salary was found to rather be a matter of sensemaking which they believed could be very different from one person to another. Moreover, they weren't even sure that salary was of importance, given that other aspects of the workplace were good enough. In consequence, choosing one specific aspect to measure the component "a clear compensation policy" didn't seem meaningful. If it was something, it was communication and appreciation. In similar vein, several of the workgroups ended up in conclusions rather far away from the more technical aspects of how to operationalize the components into measurements. In order to know what to measure, they had to first identify the critical aspect of the component which often took the form of causal explanations to which they had only ambiguous answers. At times, these reflections were also extended to comments on the ultimate purpose of the work: to *create attention*.

[Ina] "Because I still think that the important in this really is that at least it will get more attention in all contexts ... so that it becomes interesting also in the context of the yearly reports. That's really the fundamental idea with all this."

On May 26th 2003, the workgroups met again at a project group meeting to report about their experiences and results. Most groups had perceived the task as trying and the time schedule had been short. The members were con-

fused about the tendency to explain one component by the other. They came up with a few tentative suggestions of what could be interesting to look closer at, but nothing that remotely reminded of the indicators searched for; the few, easy, useful, action-oriented ones which could meet the expectations created by them. The ones creating positive psychological effects with their focus on the sound and healthy. Such indicators that could make the health statement attractive enough to be accepted as a new part of the established management control system. Instead, there was a growing scepticism about the possibility to find such indicators for the components. Furthermore, perhaps there needed to be different indicators in different departments, depending on what kind of problems and needs that were experienced.

[HR-manager] “Well, how do we measure it then?”

[Eva] We made a reservation to measurement because we didn’t have the time to handle that ... We rather emphasized that it must be very varying. We didn’t trust the general so much, but every department has its hang-ups, you are in different phases. It’s more or less important to measure different things at different places in the organization. And it has to be that way ...

[HR-manager] [commenting an example of measurement from a school] How important is it that you have created it on a local level? We are trying to create something common but we lose some of the power of it when we don’t [create it locally] ...

[Bo] It probably was a lot better. We knew what we wanted to look at. I think it is of great value.

[Meg] That’s our experience too. The involvement is important.”

Also, as the discussions had shown, it was hard to use present statistics to know what really counted for the individual, and therefore surveys looked like a better solution than to try to analyze how people perceived things from the outside. Even though it could be hard to get as exact information with a questionnaire, it seemed as a more viable solution. At least you would get further instead of getting stuck with no solution.

[Alf] “But, somehow, when you start to think about indicators and such things, you easily get stuck. I think that questionnaires are a good way of measuring. I mean, perhaps you won’t get this sharp and perfect – one would like to have an indicator where the answer is ‘five’, and then this ‘five’ says a tremendous lot. But it’s terribly difficult to find this sharp and perfect in such a work. ... We were talking in terms of how you perceive your work. You could measure how many people that are proud of their work – if you’ve got an important work or not. You could also measure the degree of work satisfaction.”

Hence, the first journey and the first attempt to create indicators for the welfare statement’s components didn’t live up to the expectations. Although the ambition was explorative and tentative, the chase for indicators caused more problems than expected. *The work had created more problems than*

solutions. The gut-feeling and the expertise of the work group members didn't guide them to sharp and perfect indicators, but instead raised questions about what was possible to say from the outside. In order to know the effects of objective conditions on the wellbeing and health of the employees, one had to ask them how they perceived those conditions. Furthermore, local conditions were expected to vary, and therefore it was important to work locally and at department levels instead of looking for a general focus or solution for the whole organization. And so far, none of the suggested indicators had been even close to the ideal.

[Project leader] "I get more and more problems with this measurement thing. The more I familiarize myself with it, the more I come across new problems that I have to solve."

The health statement should soon be put to the test of getting integrated to the ordinary planning process. However, now this had to be done without help of the few, easy, useful, action-oriented indicators that were initially hoped for. Instead the steering group at this point had less than three weeks of time to come up with ideas of how to design the balance between the central and the local, as well as the solution of how to measure the components. And more important than the technical side of it, it had to be presented to the heads of departments on June 13th 2003 in a way that was attractive enough to get their agreement to integrate the health statement model into the management control process. However, the steering group had gotten a few recommendations from the project group which gave them a hint of the possible direction.

[HR-manager] "I would like to try to make some synthesis out of this ... I also think that the general tendency is to keep down the number of indicators, not to try to measure too much, let it be rather more abstract than very concrete. We should rather talk about: 'Do you feel that you can develop yourself?' than 'How many days have you ...?' It's the experience that we should emphasize. And my picture is that these [components] that we choose to highlight is about paying attention to a number of areas which are important to embrace in our daily planning work."

Thus, the initial experiences from trying to define indicators for the components ended up in a conclusion that the important thing was not the measurement itself, but the addressing of the issues in the management control process that was critical: to *create attention* for it. Furthermore, the workgroups had not been able to come up with any specific, actionable indicators. Present statistics would not be enough to draw conclusions about employee health. To know how people perceived things, they would have to be asked and this through very broad questions with subjective responses. This would in turn leave many alternative opens for detailed explanation and action.

However, to get further the workgroups should be given more time in parallel with the steering group's attempt to implement the framework into the management control process without presenting any indicators.

From this point, *the steering group* was primarily committed to the challenge to integrate the health statement components into the planning process and thereby *shifted over to the third phase* according to the project plan. However, from the perspective of the project group, the focus continued to be on the components and their measurement. The project had still the ambition to find indicators for the components and the time schedule had perhaps been too optimistic. More time might help the work groups to come up with something better next time. In consequence, *the project changed* from the planned sequential steps, to having *two parallel phases*; the phase 2 where the project group should try to find indicators and the phase 3 where the steering group engaged in how to integrate the health statement in the planning process. Although the work groups also discussed the implementation of the health statement, finding indicators remained their main challenge. Thus, their journey continued and the chase for indicators went further.

Understanding the health statement

Divided into four smaller workgroups, the project group continued to discuss feasible measurement of the health statement through indicators during the autumn of 2003. This work of phase 2 according to the project plan was now done in parallel with the phase 3. Although the difficulties in formulating indicators had not been expected, the workgroups had had problems to find good ones at their first try. Nevertheless, in order to become useful, the state of health needed to be measured so that one could follow the development in the components constituting a healthy working life. Although there had been adjustments to the plan in order to get into the planning process for the budgetary year 2004, the long-term *ambitions* for the health statement *hadn't changed*. This had been made clear at the ending of the meeting on May 26th 2003.

[Project leader] "And then we should measure all this in ratios and indicators. And out of our measurement of the components through indicators we can generate activities. We can make active choices of activities. It becomes a ground for decisions. It becomes easier to prioritize for those deciding about money."

There was a clear *tension* between these ambitions and the outcome of the first try: there was still enough room for different understandings of the use, function and purpose of the health statement. What looked like a good idea

to some participants was rejected by others, for reasons that were not equally understood by all. During the numerous meetings of the workgroups, these different *framings pushed the dialogue* in different directions, giving hints about what was seen to be the relevant reference for the health statement and which context it should fit into. In the recurring discussions around different topics, the demands of the different framings were tested in order to find out what should be expected of the health statement and its indicators. They respectively contributed with both solutions and problems and put different demands on the indicators: how much they were supposed to say in order to be acceptable. Although some participants were more consequent than others, the framings were not constantly identical with the utterances of specific individuals, but could also change from time to time for one and the same person.

At times, the ambition was to create a sharp analytic tool slicing reality into chunks ready to eat. Ideally, the analysis of the *meaning* of words, the *essence* of the measurement result as well as the *action* to take, should be designed into the indicators in advance. That also meant a need for precision in the questions asked, so that relevant action should be evident. Thus, you also had to define words and formulate questions narrowly: there would be no room for very broad and open questions, instead rigor and *exactness* was important. At other times, one just had to get to the point and solve problems practically – and live with possible negative consequences of your choice. The health statement should serve practical purposes, and as long as it contributed to make something a little bit better, it might be enough. The incompleteness and deficiencies of the health statement and its indicators was a small problem in relation to all other problems there were to manage. In consequence, the practice-framing spoke of possibilities rather than of problems.

The expectations on the indicators

Implicitly, the most critical issues to the workgroups were the demands on the indicators and their relation to knowledge about health. Initially, the ideal had been to obtain information on the development within the components *without asking* people what they thought. Instead, one should try to use the statistics already at hand to deduce the state of health. There had only been a few such suggestions; statistics about courses and overtime could be retrieved from the employee's time reports, as indications of "competency development" and "a healthy working life".

Trusting the numbers

At times, there was a possibly naïve enthusiasm for the challenge to get further and try things out. Of course it was *possible* to measure – at least

something that was better than nothing, as in the example of measuring the frequency and not the quality of meetings.

[Per] “But what you said about those meetings, then. That you can have many meetings, but a place where you have two meetings can be better than one that has ten.

[Ina] Exactly.

[Per] But, isn't it like that with all of these questions?

[Ina] Well, yes ...

[Per] Somehow, you have to stick your hand into the pot without seeing what's inside. One can almost assume that if you don't hear any severe warning signals or alarm bells that ring you can almost presuppose that a place with ten meetings can be good. ...

... In some way it feels like you can lean back and believe that the good in humanity wins. ... Is it possible to measure everything? Well, in itself, yes. But the question is whether it is worthwhile.

[Ina] Yes, and what do we get out of it? If we want to be a good employer: if we take health promoting activities for instance. Can we offer all employees health promoting activities, then it's a good thing. Then you can question whether it's good or bad health promoting activities that you can offer – what's the content?

[Enok] But if you can offer it, it feels like you're quite on your way.

[Per] Yes, further ahead than we are today!”

This way of reasoning seemed like an exit from the quicksand-state of the debate in the workgroups. Trusting the good in humanity would diminish the demands on the measures and make also rather crude indicators such as amount, frequency or volume possible. However, this demanded acceptance for acting in the dark which was a more laid-back way of regarding measurement than could be deduced from most of the conversation within all of the work groups. It did not demand perfection in depiction. Instead, it only promised a few coordinates, or a twinkling light on the dark sea. But, the sea would still be mainly dark and *uncertain*. This didn't seem to bother the proponents of this view: no perfection was needed for the measures to be 'good enough' to try. Bringing practice one step further seemed to be argument enough for accepting the health statement, even with evidently crude measures and ill defined entities. If it had positive effects, it was '*good enough*'.

In the work of the workgroups, this kind of reasoning often pushed the dialogue towards possible solutions, encouraged the group to move on and come further, and encouraged reconciliation of different suggestions and critique. The motto was that you don't really need to know everything to get going. However, this attitude was balanced and over time also contested by the concerns about how to grasp the qualitative aspects of relevant phenomena. The mere frequency of meetings seemed too crude to most participants who preferred some indication also of their content or character to be satisfactorily convinced about the state of the components respectively. In conse-

quence, it seemed hard to use only present statistics to tell something about the state of health. Furthermore, the arguments of the SOC-theory about health being truly subjective were embraced and used as to question the necessity of any correlation between an event at its possible interpretations and thereby its effects on health. Hence, the dialogues tipped over in favour for questioning rather than acceptance of the *crudity* of available statistics.

Measuring the subjective

The workgroups soon concluded that it was hardly possible to say something about working life health without taking the individual's entire situation into consideration. Just like the balance between demands and conditions to meet them, the perceived health seemed to be a matter of balance and fitting of everything, rather than specific entities with specific acceptable levels. It all depended on the person and his or her way of fitting into the life situation as a whole. This solution also meant a problem. Who could know whether the individual's own estimation of his or her ideal role in life was *realistic*? And who knew how important work conditions were for the creation of individual meaning and purpose? Working life did not even have to be good or meaningful in itself. It could just as well be purely instrumentally meaningful as a means for something else – which really was meaningful and sensemaking for the individual. Thus, to the sceptics, asking people wouldn't be any final solution either.

[Project leader] “And then the sensemaking processes. That's perhaps where this about adaptability comes in? You are perhaps in the wrong place in life also?”

[Ulf] Well, that happens all the time, doesn't it? [laughter]

[Project leader] No, but it might be like what I said about stress – if you're an extremely agile person who is forced to sit eight hours a day in an office. That is not a meaningful experience for the individual – or a sensemaking one.

[Bea] This, I believe, is terribly difficult. I always wanted to become a professor, that's where I would have wanted to be. But I only became an assisting nurse ...

[Ulf] What's meaningful – sensemaking – to one person can be to go to work eight hours to get money to customize cars and do a lot of things. Then it's not the work that's sensemaking, but work is just a means for having a sensemaking existence.”

Thus, if a survey confirmed that many employees felt a bad balance between demands and conditions to meet them, it neither meant that it was necessarily the work situation that was wrong, nor that it necessarily would have negative consequences for the individual's health. Perhaps the individual had other interests in his or her leisure time that made life meaningful as a whole, even though work wasn't the best part of it. Also, what the individual might need most could be to revise his expectations or self-perception.

Consequently, although asking people through questionnaires would give a more direct access to the state of the components, the reasoning pointed towards an *uncontrollable subjectivity*, which questioned the necessity of the logical connections within the model. Losing these logical connections would also mean that it would be meaningless to measure the components in order to predict health. Ultimately, the only meaningful thing to ask about would be very broad questions, which in turn would hide the reasons for the answer.

Debateable measures

Considerations about the subjective character of health raised a whole range of tricky questions about how to build a management control model about such a complex issue as employee health. This was however not seen as a big problem by everybody. If well-being were a composite of so many different things which in themselves were perceived differently by the individual, shouldn't one just accept it and ask how people feel? As it wouldn't be possible to deduce from the answers why not everybody felt well, it would be necessary to ask again about the reasons for the answer, implying a *process* of using indicators and other information. Even though the initial information might not be very precise or necessarily correct, the most important thing was that they led to *dialogue* and triggered *reflection*. Indicators were mere starting points of open-ended processes of inquiry. Hence, finding good indicators was not about looking for the ultimate measure as much as it meant looking for a *debateable* measure. The weakness of the numbers thus became strength and the expectations on the indicators were lowered.

[Dan] "Only that there is a number about something – I think that can create curiosity and ahas! Without having to question everything – like you say – that it's not exactly correct everything. But only that we have shown initiative and taken out something that shows something ... It's not going to be better than people's answers! They can lie also, you see, you can manipulate. But in my unit, we think its fun – the top 10 in Sweden. Sometimes you get scores that give hard feelings – but it may come, it may come. It gives you a new insight. I think it has a certain value to look around a bit. It can be fun and is a source for discussion – can this really be correct? That we sit and discuss how it can be like that. Only that discussion is awfully sound!"

From this viewpoint, creating measures for the management control model was understood as *creating puzzles* with the single indicators as single parts which needed to be brought together and related in order even to formulate the very problem relevant for health. Rather than depicting reality in itself, the indicators should be a way of harnessing complex relationships between them and possibly also other issues not primarily highlighted by the measurements themselves.

[Bo] “But, when you see a problem area – at this workplace people don’t enjoy their situation and they had answered that way in the questionnaire – and then you see that you have a problem area: the level of enjoyment is low. And then you might have a number of indicators – you can look at the sick-leave rates. You see that the sick-leave rates are high, you see that there are other problem areas at the same workplace and then you might be able to couple them together. Then you can try to investigate what is wrong right there. It can be too much over-time, then perhaps the tasks and demands are too big. You can see that there are many employees per boss. Or that there are few employees per boss, but nevertheless dissatisfaction, then perhaps it’s the boss that is the problem. One might perhaps harness the problem in some way.”

This emphasis pushed the conversation away from the problems of the indicators and instead reversed the order: once the indicators were in place it would be the right time to ask the why-questions. However, this argument never succeeded in tipping the whole conversation to accept the complexity and rely on time-consuming local processes of inquiry. Debatable measures would probably cause reflection and insights but at the cost of effort. Thus, the search for *simpler* solutions that could make the health statement attractive went on.

Defining things

Were it possible to find perfect indicators, the suggested processes of inquiry would be unnecessary work. The science-framing suggested that, to be practical enough, indicators also ought to point at the actions needed to improve the health state among employees. If there had to be questionnaires, they should also contain enough information to be worthwhile.

[Project leader] “If we are going to have experience-based measures and make an employee survey, then I think we should have a survey worth its name, so that we can couple it to action. And this will be such a huge problem that I feel that we need help from somebody who knows. ... You can ask ‘Do you feel involved in your work process’. But if you haven’t coupled it to any definition – what involvement we measure – then it just becomes a subjective understanding of things.”

Thus, one part of the solution was to get help from somebody knowing how to reveal the reasons for the answer. The other part of the solution was to define more carefully what one was asking about. Hence, insights about subjectivity provoked a fear that asking employees wouldn’t give very much information at all. Defining things seemed to give the freedom to decide what things really were. Long-term health, in its pure form, would mean ‘never sick’. However, such a definition seemed unrealistically tough and was adjusted to include also those almost never sick.

[Ulf] "... And what's the opposite of that? Well, long-term health! And when we talk about long-term healthy – when are we long-term healthy? This is when we get closer to the indicator. And then it's only to define what we think long-term healthy is! My definition is that one was sick at a maximum of two occasions during a year, with a maximum of 7 days. Because you have to be able to catch a cold e.g. in September; when all the kids get back after summer, then the kindergarten personnel get sick one week or so. But you don't have to be sick because of that. ..."

Although suggestions of definitions were sometimes done with this illustrated ease, the problems of definition seemed to get trickier the more it was thought about. Although it was explicitly stated that the health statement wasn't a scientific work, science remained an important ideal, not least in the quest for indicators. The welfare statement's ratio of caries-free 3-year old children bore the ideal of reducing the complex problem of welfare to reporting on kids' teeth. The reduction provided the simplicity strived for, and the validity of indicators and the framework would give the model a *predictive power* needed in order to use the health statement for decision-making. Thus, the *science-framing* pushed the conversations to *increased demands* on the perfection of the indicators.

The way to knowledge about health

The discussions about the indicators, their use, usefulness and definition revealed fundamental differences in expectations and understanding, not least of which was how knowledge about health could be obtained. The science-framing suggested that, at least with help from experts, it would be possible to make a survey which revealed at least the most important things to know about the health state and its causes. The crucial point was the analysis of the answers, which in turn depended on the *rigor* of the work of making the questionnaire. It had to be done with rigorous, if not scientific, methods. The assessment of health had to build on something else than mere beliefs; feelings and haphazard impressions from everyday life.

[Project leader] "So, we are going to discuss this questionnaire thoroughly. And I will scan the environment for research, science and so forth how we should work with this questionnaire. ... And then the analysis will be very important – that we analyze it in the right way and can give answers about what causes are behind a variety of things. So, it will be discussed in every detail. But it should be done. It's important to us that we get a notion about how our employees experience their work. One can believe everything as well. It's great that you believe: one feels, somebody says, one talks in the kitchen and so further. But, in the end, one cannot know."

Although method was important, nobody argued for scientific methods for the sake of *science*. Instead, it was the need for information *practical* enough to make the health statement useful that made the scientific way to

knowledge attractive. However, this way to knowledge was contested by the suggestion of using the answers from the survey as more or less vague indications in a process of inquiry that could give more information and ultimately reveal causes and what to do to improve health.

[Project leader] “I think mostly like this, that if you get negative results, we should be able to easily do something about it.

[Bo] One might be able to – out of some kind of profile of the workplace – get an indication about what the problem is. And that one could find a way to follow up on it in different ways. If it should be done through another more specialized questionnaire or through dialogue or if one can see things out of indicators or so – I don’t know. But I think that one should have some kind of follow-up strategy which finds the reasons for these problem areas that you see when you ask simple questions.

[Bea] Because you cannot foresee that it should be bad, but you have to do it as you discover it. Then you have to poke around further so to speak.

[Ulf] Yes, but the analysis you do, you have to do it in a way so that most people feel that it’s corresponding to reality too.

[Bea] Yes, but most people have said that ‘No, we don’t enjoy our work.’ And then you have to go further.

[Project leader] Yes, but I think that one perhaps should avoid the kind of questions like ‘Do you enjoy your work’, that you take these out.

[Ulf] I believe that too. ...

[Project leader] One should perhaps avoid these broad questions and narrow them in to get into work satisfaction in another way.”

Although its suggestions didn’t make any strong impression on the proponents of the science-framing, this *practice-framing* offered an alternative to the indicator that could explain both causes and what to do. Rather than putting ambitious demands on the indicator, a follow up strategy was suggested, which would lead to the reasons for the indication. The practice-framing could imagine many ways to find out more: further questionnaires, dialogue and other. The form wasn’t important. Rather, the *process* was the answer to the problem of knowing. The important thing was to have a strategy for what to do once you had the first answers in your hand; how you should get closer to the answer. This was even the only alternative if you wanted to get knowledge about such a subjective thing as health and its reasons. There was no way of knowing about the specifics in advance: it wasn’t foreseeable what relation there could be between circumstances, the individual’s perception of it and its influence upon the individual’s sensemaking, and ultimately on the individual’s health.

A small but meaningful difference between different uses of terminology should be noted. The terms “indicator” or “ratio” were often used as synonyms by the project members, most often meaning a single measure. These were by far the most frequently used forms of the terms during the entire project; as nouns. During their dialogues, discussions and debates, the participants were talking about “the indicator” or “an indicator”. More rarely,

they used possibly softer forms of the nouns such as “give an indication” and only at very rare occasions also the *verb* “indicate”. When the verb was used, it was used for arguing for a practice framing on how to gain knowledge about health, sometimes explicitly repeated as to emphasize the difference.

[Bo] “And then I believe that you have to look behind these answers that you get. Reflect upon it when you see that it’s a problem, what the background factors look like, and try to find numbers that describe it in an objective manner. Which can indicate – give an indication – of what makes it wrong.”

Although this line of argument was consistent with the relativity of health that the work group discovered through their dialogues and the influences of the SOC-theory, it wasn’t convincing from a *science-framing*, as more subjectivity was no cure for initial subjectivity. Thus, the chase for *indicators* went on.

Claims of knowledge

The quest for knowledge was at heart of Notown’s health statement project. Although Notown’s practical interest for involvement in the national project was to develop a tool that could get integrated into the management control process in order to actually improve employee health – make Notown an attractive employer and assure the quality of the personnel policy – the aim was also to gain knowledge about the possibilities to do so. In order to succeed with both, knowledge about health and its reasons was needed as well. Many sources of knowledge had come together into the framework as a “mishmash” of what was “known in society” about health. It had shown difficult to embrace and digest all that knowledge into one single model. The solution had been practical: the model reflected what was known and if there was a problem it had to do with self confidence. This attitude was also present in the beginning of the second phase where the project group started their quest for indicators.

[Project leader] “And in this way we believe that under this component ... we should catch the healthy in the component ‘good workplace conditions’.

[Bo] Well, we believe so any how.

[Project leader] You believe so. Or should we have so much self-confidence as to say that we – just like with the components – we say that we know that it is that way.

[Bo] I think the last one sounds great!

[Project leader] Well, then we’re getting somewhere. You wouldn’t believe that!”

However, this attitude of self-confidence changed rather fast during the work group discussions. From the start, they had difficulties in deciding how

to keep track of the most important things about the chosen components. The *science-framing* put *high demands* on the indicators; they should explain causes as well as tell what to do, and that capacity should be built into the indicator in advance. This, in turn, demanded specific rather than general questions, or that the specific reason for the broader answer could be known without asking. In other words, there needed to be *stable correlations* between specific aspects of working life and employee health, valid for the single case. The dialogues showed that the demands of the science perspective couldn't be matched with the experience or reasoning of the project members: it rather pointed in *unstable* and *unpredictable* directions, making it hard to find a trustable indicator at all. Although the knowledge and capability of the project members was initially trusted, in the end, they knew almost nothing.

While the science-framing made it hard to know anything without valid correlations and explanations of the factors and causes of health, there were suggestions of other ways of knowing. A first recession from the claims of knowledge in the face of the science-framing's demands was a change of perspective. Out of the *practice-framing*, *values* were as valid as knowledge, so if the framework couldn't pass the test of scientific norms, it could explain the values of Notown's personnel policy. Hence, the framework was valid because it was a choice that reflected the values and was a good estimation of what was important to keep track of. Even if the project couldn't claim that its model should pass as knowledge, it would have the *authority* to choose definitions and explanations, because the managerial attitude provided management with the authority of choice and values.

Another solution to the knowledge problem was provided by the practice-framing. Out of this perspective it was the *experience*, rather than the managerial position, that provided the foundation for claiming knowledge, rather than values. Hence, the component model's explanation of health and its reasons might not match the expectations of the science-framing, however there were other ways of knowing. Having the experience of working with these questions for a long time was a reason as good as any to claim that the explanations should be understood as *facts*, rather than values.

[Project leader] "Through the components, we have manifested our values about what the healthy working life is.

[Bo] I don't think that it is a value, I think it's pure facts. I think that a developing leadership should have these components which we have listed. A good working environment has this balance, this involvement, this cooperation in some way. I don't think that it's very much of a value. I think that we should rather establish that if these criteria are met, then we have a good working environment. ... And then departing from that we know that, we can ask ourselves what we want to keep track of. ... We should ask questions about to what extent we live up to these criteria. ... And then I think we should decide that we don't believe that these are the important components.

But we know it, because we have been working with this for a long time. So we know that these are important components for feeling good at work: - That's it!"

These claims of knowledge from personal experience was not always easy to match with other kinds of knowledge. This experiential knowledge often drew back its claims when confronted with scientific findings or other references from outside the project group. However, sometimes the conviction from personal experiences was strong enough to hold on to the claim of really knowing, no matter what any other kind of knowledge might say. Claiming knowledge from own experience was a *practice-framing*, which pushed the discussions away from other external references and confirmed own beliefs founded on *experiences* as being *real knowledge*. If personal experience said that it was possible to recover during the summer even though you split your vacation into smaller parts than four weeks in a row, science might say whatever it wanted. However, this view on knowledge did not make any impression upon advocates of a science-framing.

[Ulf] "And then what I would find interesting, that would be to couple this sick absence to those who have 20 days or more unbroken vacation during the summer. ...

[Bea] Then I'm in danger because I have always split it.

[Ulf] If we talk about recovery, you need four weeks unbroken vacation to recover.

[Project leader] Yes, but I think that's individual ... As I was 20 or 25, I could split my vacation over the summer. It also depends on what life looks like around you. If you've got kids in school you might share the time between the parents themselves ... You can be satisfied with the recovery anyhow.

[Ulf] But then, the reality is that you can't take an unbroken vacation even though you would have needed it in order to recover. ... But ask those who haven't taken 20 days in a row, by the end of September, then many of them will say that they haven't recovered.

[Bea] No, I don't agree. I often split my vacation. It fits our situation. And I'm not tired by the end of September.

[Bo] But, I think there is research about those things. I think that you [Ulf] are right.

[Bea] Yes, he is right about the research. [laughter]

[Project leader] We know that one should have an unbroken vacation."

The claims of knowledge was a crucial question for Notown's health statement project, as it set the conditions – both in terms of possibilities and limits – for the search for indicators. *Science-framing* assumed knowledge through *indicators* which could *explain causes* and point out relevant action. The *practice-framing* could live with less knowledge than that and suggested instead that the follow up strategies of further inquiry would lead to real knowledge about health, its causes and what to do about it. However, as the

science-framing dominated the dialogues of the work group most of the time, it became hard to accept the deficiencies of the suggested indicators, as their shortcomings couldn't be compensated with the process of further inquiry. Instead, the suggested indicators were scrutinized with the demands of science-framing and were found deficient, as the participants compared them with their own experience. This became a *frustrating* experience to the workgroups.

[Ann] "It's hard to find something which actually says something when you look at your own activities and see how silly it can be. That's the big problem.

[HR-manager] But I want to make us attentive to the fact that we perhaps are learning something. If we work this over and finally reach the conclusion that it's not possible to measure, then we must find another entry ... "

Thus, many of the discussions about different aspects of the indicators ultimately concerned what knowledge that could be trusted. The demands of the science-framing couldn't be matched by experience. In consequence, the suggested indicators were *rejected*. As the results were depressing, few could find comfort in the learning process itself.

The health statement context

With the welfare statement as a prototype, the health statement framework was developed as a stand-alone explanatory model which should be integrated in the management control system. At times, not only the indicators for this framework, but also the relation between the framework and the existing systems and routines were explicitly discussed. The relating of the health statement to the Systematic Work Environment Management model (SWEM) and Notown's Management By Objectives (MBO) doctrine was also implicit in the discussions about what kind of knowledge to trust and whether the health statement could contain goals in itself. These turned out to be the most persistent debates during the work of the workgroups, ultimately concerning what the health statement really was, as it clashed either with the practice-framing's emphasis on getting things done or with the science-framing's insistence on that there could be only *one* logical order or goals and *one* management control system in one and the same organization.

Systematic Work Environment Management

The SWEM was, since decades, the legislated procedural tool for managing working life issues. Thus, from this viewpoint the health statement and its reports were regarded out of the context of the established processes of taking care of both physical and to a lesser extent psycho-social issues at the workplace. Specifically with the SWEM model as point of reference, the

health statement became a synthesis of information generated from very different sources into one single report of all the diversity of problems, solutions and processes performed in different units of a big organization. Like this, the continuous improvements on the work environment would no longer be only the silent work of the grass roots. With the health statement it should also get a face to be seen and a voice to be heard by top management and politicians. At the same time, the surveys done with regard to the health statement could be a new contribution to put the finger on often forgotten problems in the present practice. On the other hand, the established SWEM-practice could offer a platform for action and continuity to the health statement work.

[Bo] “I see it as a huge opportunity to get an instrument in the ordinary Systematic Work Environment Management where you really check the temperature of the psycho-social work environment. And that I think is necessary if this is going to be something continuous, something that will be a part of a yearly report, something that one can follow.”

Consequently, the established model of how to work with work environment issues was an important reference. In the discussions, it emphasized the *use* of the indicators and the *context* where they could become meaningful. Indicators were not so much a question about having the exact measure of something, as having a *starting point* for a dialogue. Thus, the context was as important as the measurement itself. And the health statement needed also to be seen out of the context of the processes already at hand in the organization. Everybody agreed that the health statement was about presenting figures in a report, but in order to influence health it needed also to be coupled to action. With the practice-framing, the reference was clear; there was already a process at hand partly lacking the synthesis that characterized the health statement framework. SWEM was the meaningful context for the health statement, as it provided both relevant information and a process ready-to-use. However, to others that wasn't the relevant context for the health statement.

[Bo] “I understand it as that the health statement is about describing something about how things are at the workplace, just like a financial yearly report says something about what the economy looks like. And then you discuss what you should do about what's not good. ... And if the systematic work environment management works good – with safety inspections and goal-setting which are a part of it – then everything is there. And the health statement should be about picking out what's interesting out of it.

[Project leader] Then the health statement becomes a part of the systematic work environment management. I don't really believe that that's the way it is.”

These different views of what should be the relation between the health statement and the SWEM continued to be contested throughout the project. An important argument for rejecting SWEM was its *problem focused* process of continuous improvement, which clashed with the ambitions of the SOC-theory to emphasize the *positive* to improve deficiencies.

The management-by-objectives doctrine

With science-framing, there could only be *one* management control system within the organization. In order to make sense, the health statement needed to be understood through Notown's established MBO doctrine. The health statement model suggested that *goals* could be set at *lower levels* in the organization in relation to the framework and local ambitions, thus questioning the need to break down central goals to know what to do locally. This relativistic ecological view of the health statement clashed with the more linear logic of the MBO model. Although consistent with the ecological perspective, the explanations of the Project leader weren't much help to those seeing it out of the MBO doctrine, which was established by the political level.

[Bea] "But somehow there must be a main thread top-down. Or are we so very indoctrinated to think in political tracks?"

[Ulf] It's a political organization!

[Project leader] What I'm trying to say is that you don't have to break down goals to have goals for the departments. That's what's so splendid about this model, that you can start with your own circumstances in the specific department. And the specific committees can work with the issues they want to give priority to.

[Bea] Even at every workplace?

[Project leader] Yes, so that the model works at every place."

Whatever the virtues of such an implementation, the very idea of a health statement providing direction separately from the established MBO-practices was hard to digest. Out of the MBO-perspective, the health statement components seemed illegitimately value laden in a way that put the legitimate directions from the political level aside. The tension caused by the ecological idea couldn't be reconciled until the health statement was fit into the MBO-model.

[Ulf] "To me, there should be coupling between what happens out there in the schools and what they want at the political level ..."

[Project leader] As well as you should have a balanced budget, you should have balance in working life through these components. You have the framework. That's the coupling. It's still the components that are the coupling to the activities. ... These are our ambitions, the framework that are established for the entire municipality. Out of these components, we should formulate goals for this work.

[Ulf] Goals and activities if you say ... then there's a coupling with the political will.

[Project leader] Yes, but not through goals that are set for the entire municipality.

[Ulf] But it's a goal that they [the departments] should set goals out of the components. That's an overarching goal! You didn't say that earlier, but now there's coupling."

With the science-framing of MBO, the health statement framework had to be a descriptive classification and couldn't provide direction for action outside the established management model. The health statement shouldn't be allowed to become a sidetrack to the ordinary planning because of the need to keep up the logical order, but also because health issues needed to be handled within the established management control system in order to work. This perspective didn't emphasize the character of the indicators, except for the demand that they had to be *linked* to the political goals of the organization. As such, it pushed the discussions of the workgroup into the context of the established management control system, and surveyed how the health statement could fit into it.

The beginning of the end

The above perspectives on the different topics of the workgroup meetings illustrate how the project members struggled to understand and make others see the character of the health statement with its measurement and its uses. The health statement's relation to other parts of the management control system remained *unclear*, *unstable* and *disputed* and the topics and discussions reoccurred over and over again. Towards the end of the phase 2, the workgroups still followed the same pattern of almost immediately dismissing the boldest suggestions for indicators.

[Alf] "For Notown as a whole, one should be able to find two indicators per component and see if you are on the track at all. That would be the ultimate solution, I think. But that is exactly what's so damned difficult. ...

[Dan] But, the ratio of people that wanted to participate as we paddle dragonboat – if we only take that as an example of wellbeing. If the ratio of people who want to participate in activities arranged by the personnel club ... that's some kind of indication after all ...

[Ann] And I who am so negative today – I'll sink your boat immediately and say that one third of us live in [Anothertown], myself included. And that is one of the reasons why I am not in the personnel club and don't make activities and go to pub-evenings."

From time to time, feelings of hopelessness were expressed by the participants: were these discussions meaningful at all? Was it possible at all to gain any knowledge through indicators, even if asking people directly

through questionnaires? Ultimately, could *any* measurement be trusted? The workgroups experienced *paralysis* in the search for indicators. More time hadn't helped. Rather, they seemed to just about where they had started – in best case. Late in the autumn of 2003 there were still no progress concerning indicators, and the participants were puzzled about the outcome. Initially, several of the groups thought that they had picked a specifically difficult component. However, by the end of the year, it showed that no matter which group or which component they were talking about – they all seemed stuck and stranded.

[Alf] “And then it's this about the follow-up thing and this about indicators, which we never finished. I think we can be quite far from coming out with something with indicators. I still think this is terribly difficult – indicators and ratios.

[Ann] It sounded like all the groups were tremendously far from that.

[Lisa] Regardless of what they were focussing on!”

The project management had initially told the workgroups to focus on the things they wanted to know something about, rather than on specific indicators or measurement techniques. During this second try the project management's expectations was to learn about whether it was possible or not to find indicators. Also, repeatedly during the work of the workgroups, the participants reminded themselves about the necessity to approach the matter in the right way, in order to avoid a limbo. Even though the workgroups should try to find indicators, they shouldn't become slaves under the problem.

[Ann] “We should perhaps not bother about the technique and just put down our ideas on paper. ... Because somehow we get blocked every time we start to think ... - How do we do it? And then I feel we get blocked. Can't we just do a little brainstorming now, and then we'll go through it again.”

Toward the end of the 2nd phase, some participants also blamed themselves for not having pushed the work harder towards finding specific indicators. The group hadn't even tried, because they had decided that it was too difficult for them.

[Cia] “Anyway, I would like to have tools to measure and follow up ... The model we have chosen is changeable and perhaps not exhaustive, but I think that one should ... [a deep sigh]

[Fia] And then a deep sigh! [laughter]

[Eva] But we establish the fact that we do like this every time! And we don't get any further! ... We have postponed that problem all of the time. I think that we have decided lots of times that it's too difficult and then we have postponed it.”

Somehow the workgroups did not see themselves as having the *competence* to reveal the hidden causal mechanisms, or to make assumptions and disregard the imperfections of suggested measures and explanations. Instead, the participants put the highest demands on their own suggestions, leaving no proposal undisputed and thereafter dismissed. The only solution seemed to get help from outside the organization.

[Alf] “But, really, it feels like we’re not going to succeed on this point!

[Ann] No, not if we don’t get any help.

[Alf] No, but now we actually don’t have any better suggestions than making it easier to follow up on the sick-leave rates somehow.”

To solve the problem, there was a demand for education. However, it was often rather unclear what the content of that education should be. Roughly, it appeared to be a demand for a solution – looking for the *key* that would open the participants’ eyes and provide the right answer to all the questions. The demand for education wasn’t about measurement techniques, but rather a practical guidance how to tackle the challenge of finding the indicator.

[Alf] “I think we were rather far from getting to ... indicators. I still think it’s tremendously difficult – indicators and ratios.

[Ann] And it sounds like all the groups were very far from it.

[Lisa] Independently of what they have chosen to focus upon.

[Alf] Actually, I still haven’t found out how you should set about them – to get to such an indicator. I feel rather ‘blank’ when I try to come up with something.

[Ann] Me too.

[Alf] Perhaps I’m thinking the wrong way.

[Ann] With a fool’s obstinacy, I think that we should get a little training in this. We were talking about that, but I don’t know what became of it.

[Alf] We made copies of the welfare statement.

[Ann] But one didn’t get very much wiser from that either. ...

[Erik Bjurström] What’s so difficult about the indicators – what would you like to learn on a training course?

[Alf] Concerning training about indicators, I think it was not about the technique, but rather to get a push in the right direction. I mean methods to think and get further in how one should reason and so on.

[Ann] Yes, exactly! What you say is how I feel!

[Alf] It feels like that is where we get stuck. But perhaps it doesn’t exist: To think freely – think in new directions – to find these creative indicators.”

Thus, the problem was not a knowledge problem in regard to methods and techniques. Instead, what was needed was to get out of the *blocked state of mind* in the workgroups. There needed to be a new way of reasoning in order to open up and find the indicators. However, no such training was offered

and the workgroups second journey in their quest for indicators had now come to an end.

Empty handed

At the first reporting of the workgroups, on May 26th 2003, the workgroups had presented the results of their first explorative attempt to find indicators for the health statement. The presentation had shown that the measures needed to harness the balance between demands and capabilities, good communication and attitudes, involvement and social relations etc. The question was only how it could be done. As there had been too little time to really find out about what the indicators could be, the workgroups had set out once again for a second journey with the same purpose. The result was presented at a project group meeting on November 6th 2003. After having informed about the progression of the phase 3 of the project, the Project leader summarized the experience from the work groups. The conclusion was that the search for indicators had led to *unsolvable* problems and that the work groups had returned empty handed. Therefore Notown now needed help from the outside in order to find valid measures that would lead to efficient action.

[Project leader] “This is actually a difficult issue – even for us in the project – to find ... make indicators. You can measure anything. But do they actually show what you want to show? That’s more complicated. Can you find numbers that describe reality so exact that you can use it for, for instance, new goal formulations or showing that you need to take action? We can construct any index. But if that index doesn’t help, then it’s no good index. I think we all need help with that issue. And I think this is help that we need to get from the outside in some way.”

There were discussions whether the indicators needed to be standardized or not in the health statement. References were made to standardized indexes for working life conditions and to other quality assurance systems. However, there were strong voices suggesting that the connection to the local context was important and that the health statement also needed a strong connection to the planning process. None of the work groups had reached any agreement on any specific indicator. Instead the work during the autumn of 2003 had been quite similar to that of the spring. The Drake group had reflected upon the problems and come to the conclusion that perhaps they had been *too critical* against their own suggestions.

[Alf] “I felt it like a déjà-vu from the discussions last spring. ... But for instance Dan established that one should perhaps not be so exacting about these indicators we want to invent, but you can take ridiculous indicators as

well as good indicators and when you've measured it you'll see if it brought something or not. ... What indicators did we talk about, then?

[Ann] The dragonboat!

[Alf] The dragonboat activity, yes, right! [laughter] ... But we also talked about how to measure work satisfaction ... we wanted to invent a laugh-sensor.

[Eva] There are many kinds of laughter! ...

[Ann] And that's the kind of objections we've found to everything."

Thus, the conclusion of the Drake group was that the problem could be solved within the project, provided a greater acceptance for indicators that might not be perfect. However, time would show what indicators that lead to something and not. Another solution was suggested from the Columbus group with reference to the systematic work environment management practice. The solution meant that all the knowledge needed was already at hand and what should be done was to *use* that knowledge and make a *synthesis* of it in the health statement. Then, the health statement would provide a realistic picture of employees' health. The health statement should be something concrete and most of the knowledge was already there: both the health statement model and the information to fill it with content.

[Bo] "I think this becomes more and more incomprehensible if you don't ... If this should become anything at all besides this paper, it has to become something more concrete. We've got an ordinary yearly report and there we look at plus and minus and see if we make ends meet ... Now we have said that we should integrate the wellbeing of people in some kind of statement. ... I mean that we already have models and tools for how to describe the status ... Because I mean that you search: '-Gosh, what indicator should we have?' Well, read the goddamned workplace inspection reports! What do people think? What have they said about it? I don't really get it. ... I think one doesn't have to make it so bloody complicated! Here we have listed what we think are the components that describe a good work environment! ...

[HR-manager] So, you think you already have a good way that you can use.

[Bo] Yes, I do. And I think everybody has."

In similar vein, the Livingstone group emphasized the *practical* side of the health statement for making it comprehensible out in the organization. Definitions would not help conveying the thoughts behind the health statement as much as *action* would. The argument was that through the activities performed that were associated with the health statement it would be self-evident what the health statement was about. From that point of view, good examples would be better than theoretical reasoning.

[Eva] "We thought that we have established and defined for quite a while now. We've got these components now. But this reality, this practical, what happens out in the departments – what makes the model come alive ... So if

you fill the model with that, it becomes self-evident. But as long as you discuss like this it becomes very theoretical. ... But it becomes very practical if you can show good examples.”

Thus, there were many different versions of the problem and the Robinson group shared the experience with the other groups. With the science-framing, the problem was to depict reality through indicators exact enough to make them useful – and that was beyond the competence of the project group. The practice perspective suggested the project group shouldn't be so exacting about indicators, but accept even the ridiculous ones in order to find out which were good. It also emphasized that there was no lack of knowledge and that it therefore was unnecessary to complicate things by only focusing on indicators. Knowing something about the health status was not that complicated and everybody could start using that knowledge right ahead. Moreover, the *use* of the health statement would be a better way of communicating it than by theoretical definitions, since it would become *self-evident* to employees through its concrete practice. Thus, the biggest problem of the health statement was perhaps the extensive theorization itself.

There were controversies concerning the established systematic work environment management practice, whether it had become a side coach or not. The critical side meant that it didn't work and didn't actually have very much influence. The positive side admitted that there were shortcomings, but that they didn't have to do with the work done on lower levels of investigating workplace condition and peoples' wellbeing. There was no knowledge problem, instead the problem was that there was a *weak link* in the decision and planning process between lower levels and higher that over time discouraged the local work. Indicators would not solve that problem, but a concrete report under the headings of the health statement component framework, based on knowledge already at hand could. The situation was described as the organization having *impenetrable ceilings* between different levels. The real solution was not new indicators or new knowledge, but to get all the way up to the political level and to become integrated within the ordinary management control process.

[Bo] “Until now there has been a weak link. We have done a lot of things in the departments. And we have sent it upwards – and we have done it for quite a long time – but there hasn't been any action based on that. ... But when you've done that for four or five years without getting some kind of reaction, then you stop sending it. ... They can't live in their own world – they have to look at what we show them!

[HR-manager] Then I apprehend that the ambition with a common health statement project for the municipality, is that the result should be that this ceiling doesn't exist, as you experience it. That it penetrates this ceiling so that it comes all the way up to the committee. That this also becomes a part in the management control process.

[Bo] That the politicians should be as interested in this description as in the financial figures.”

Hence, the project group was back to the fundamental problem of how to get into the established management control process with the goal to attract as much *attention* for the issues of health as for financial things. The big controversy during this last meeting of the second phase of the project was how this should goal should be attained. Would it be enough to use the health statement for only systemizing and packaging the old kind of knowledge from the systematic work environment management reports? Or would it after all be necessary to find the indicators that could make the health statement useful also an analytic tool for decision making? The debate continued until the very last minutes of the meeting.

[HR-manager] “Our problem is to search for indicators and ratios and to couple it with what is already there. I think that should be formulated somehow as a mission in the project.

[Bo] Well I think like this: somehow I think we have talked enough. I mean, this about the components, it’s not that complicated. When you read them, they are the ground for a good working life. ... And then I think we should set goals for the status. And then I think we should become more concrete.

[Eva] Then, I think it also becomes easier to communicate it ...

[Cia] When we talk about a health statement it mustn’t be coupled only to a goal attainment. It can be a very large mapping ...

[Project leader] But we should also generate a ground for decisions for the politicians so that they can prioritize the personnel in this organization. ... We still need to continue this work and find indicators ...

[HR-manager] I think we have got very much good input today for the steering group where we are going to, based on these suggestions, finally formulate what’s important to work with.”

Summary and conclusion

As Notown’s health statement framework with its ten components had taken form, indicators were needed to depict the status of them respectively. To make the health statement attractive and easy to implement, the indicators needed to be *few* and *useful*. Ideally, these indicators should be obtained without asking people, out of existing statistics. The indicators should not only be valid representations of the most important aspects of the components, but should also be *action-oriented* and ideally point out what to do to improve the state of the component. In the beginning of the second episode, the *practice-framing* of the first episode was still present: the framework reflected what was known and if there was a problem it had do with “*self-confidence*”. Thus, it allowed for a sensemaking that accorded the project

group the freedom of choice beyond the scientific proofs: the project group had the “authority” to state that “we know that it is that way”.

The work during episode two focused on the “indicators” needed for measurement. The project group was divided into four work groups, each choosing a few of the components for which they should try to find indicators. At the first reporting of the workgroups on May 26th 2003, the work groups had listed a few areas of specific interest within the components respectively, but none of them had suggestions for indicators they believed in. Instead, they came back with more problems than solutions. Some general conclusions were that the *relative* character of health made questionnaires more useful than statistics already at hand and that the ultimate aim of measurement was to draw attention to a number of areas of importance. As a consequence of the failure to suggest indicators, the steering group had to come up with another solution for the introduction of the health statement into the planning process as the four work groups continued their search for indicators. Thus, the project now instead of having sequential steps of development and implementation had become parallel phases.

However, the *science-framing* of the task associated with the *naming* of “indicators”, “ratios” and “measurement” pushed the dialogues further into the problems over time. The ambitions to “define” and references to scientific findings *clashed* with personal experience. Although experience emphasized the uncertainty, instability and uniqueness of situations, the science-framing provided the expectation that indicators reaching beyond that experience could be found. Furthermore, experience was *contradictory*: at the same time as some essential aspects of e.g. leadership were found, the participants had no problems finding cases where that rule didn’t apply. Furthermore, the synthesis of theories underpinning the framework couldn’t help them either, as they delivered contradictory explanations. Consequently, although both theory and experience pointed at contradictory findings, the search for linear causalities through “creative indicators” went further and the problem got worse over time.

The problem of indicators was a problem of getting relevant and valid knowledge about the state of health through knowledge about the state within the components respectively through measurement. The science-framing and the practical problem of not asking too many questions left the project group with subjective and general questions about people’s experience as the only alternative. However, out of the science-framing, this would lead to insufficient information of what really was wrong or what really mattered, thus too general questions should be avoided. The *practice-framing* couldn’t solve this direct problem in any other way than accepting uncertainties with the managerial attitude to “trust the good in humanity”. Given the dominance of the science-framing these suggestions didn’t make any convincing impression on the majority of the project group members.

However, other attempts were made to reframe the problem into manageable dimensions. Especially the naming of SWEM as a relevant reference for the health statement and the suggestion to gain knowledge through a process trying to “investigate” problems or “poke around” to “harness” the information needed, the practice-framing was addressed. The practice-framing offered alternative ways by rephrasing the problem as being a problem of knowledge and not a problem of measurement. Also, the usefulness of discussions around disputable measures was suggested as a counterweight to the science-framing’s demand to “find numbers that describe reality so exact” that no further questions needed to be asked. Thus, the practice-framing suggested knowledge to be very possible through the *process of inquiry*, although it might not be possible through reduction and measurement.

With a *science-framing* of the problem, there was no way of handling the uncertainty, instability and uniqueness suggested by the experience and the situational and subjective character of the reasons for health. There was no ground for reduction and generalization. Thus, the *naming* of things relevant for the health statement as a *management control* model was so tightly connected to the science-framing that the possible solutions were hard to accept. Towards the end of the second try for indicators, there was *frustration* and self critical reflection within the work groups as they experienced *paralysis* in the search for indicators.

At the meeting on November 6th 2003, there were still no indicators that the groups would support. However, the conclusions differed. Out of the science-framing, the problem was the lack of knowledge within the group and the solution therefore to get help from the outside. The practice-framing suggested instead the expectations on the indicators to be too high and that there was more than enough of knowledge – it just had to be packaged well enough to attract the attention of decision makers. Thus, until the last minutes of the meeting of November 6th, there was still controversy. There were still no indicators and the question was whether there was knowledge or not.

The *dominance* of the *science-framing* had consequences not only for the result, but also for the project group members. The sensemaking available with the science-framing created a mismatch between their identity as practitioners and the identity needed to find indicators. In order to make science, they ought to be scientists, which they were not. The sensemaking process broke down and the problems became *unsolvable*, causing confusion and frustration in the project group. The participants’ identity as non-scientists thus prohibited them to solve the problem with their former “self confidence”. Although the project group members were aware about the limitations of scientific theory to provide a unified explanation of health, the solution was to handle over the problem to academic experts outside of the organization. Hence, the criterion of recognition of indicators was that it should be made by *experts*.

Consequently, the score in the second round: Science vs. Practice: 1 – 0.

6. Episode three: We're in

“But there's nothing new in this – no incomprehensible matter.”

[Ina]

The most critical moment

Towards the end of the meeting on May 26th 2003 – at the first reporting of the workgroups – it was clear that the steering group immediately had to come up with a new strategy for how to meet Notown's heads of departments on June 13th 2003. Last time these line managers were confronted with the issue of the health statement was at the *October 4th* meeting, where they had contributed with the concepts that now, however revised, had become the health statement framework components. This time it would be the moment of truth for the model, as an integration of the health statement into the established management control process would depend almost entirely on the say of these top managers of Notown.

The steering group met on June 10th to discuss how to go about the situation. This was the most critical moment of the project and the outcome was uncertain. There had been some *complaints* about the process, especially about that there had been *no feedback* from the project after October 4th. Also, the steering group feared that the health statement would be perceived as only another burden on the line managers. Furthermore, as the project group had had problems to understand the model themselves, they could perhaps also expect some resistance from the line managers if the model wasn't immediately understood. On the other hand, the steering group members argued, there shouldn't be any problems. This about the health statement was *nothing new*.

[HR-manager] “I would like to, before we go further and say that ‘now we do this’, just scan a little among us. I can imagine that there's a great risk that those who haven't been a part of working with it and don't recognize it can feel it like a burden.

[Ina] But there's nothing new in this – no incomprehensible matter! The only thing is that for once it should be written down and that you actually work with it and set up goals and follow up on them: ‘Has anything happened

within these areas?’ That’s what they don’t do now. Because there are no clearly expressed goals and ambitions for how to work with these things.

[Alf] You actually have to formulate something. That’s perhaps a difference that you have to formulate to your superiors how you want to work with these things.

[HR-manager] Then I would like to express a level of ambition that we are going to test. It’s both about presenting the idea and getting buy-in so that they say: ‘Yes, we are prepared to take responsibility for this and to try it out.’ Concretely then; under the heading ‘personnel’ we’ll have a number of ambitions which correspond to what we’ve planned to follow up on and evaluate.”

Thus, the tactics was to keep the presentation as simple as possible, referring to the *ordinary procedures* of the yearly planning under its *ordinary headings*. The health statement was nothing new, only a few goals and declarations of how these goals should be followed up on in another column of the ordinary plan. Also, there was nothing new about working with these issues, the only new thing was to write it down and to take a little time to tell about intents and ambitions. Although the ambitions of the steering group were kept to a minimum, there were still doubts whether it would be realistic to believe that the plan could succeed. The meeting with the line managers should be on June 13th; i.e. in three days, the budget directions should be sent out to the departments before midsummer, i.e. next week, and then the departments should deliver their plans on September 24th 2003.

This would also be *the first and last chance* to establish the health statement within the ordinary planning process during the project time. If they failed, one year of time would be lost and in order to achieve something before the end of the project, it had to be done immediately. The planning that started up next week would lead to activities during the budgetary year 2004, which could be followed up on early in 2005 so that there would be any experiences to report about to the national project. In other words, *if this Friday failed, so would also the project*. Therefore, this was a tactical upbeat and the steering group would have to use the joker of the game: the recognition and the feeling from *October 4th*.

[HR-manager] “Isn’t it realistic that we could get some goals about this into the plan, or? Is it so, that we need to be very clear to make this a feasible task?

[Ina] I don’t think it’s unrealistic. It depends on how ambitious we are. We’ve said that we should take it a little bit easy in the beginning. We have to think about that the things they struggle with in the departments respectively, it shouldn’t be too hard to highlight. And to describe goals – what they want it to be like. I don’t think so.

[Eva] These are no new things. Everybody knows what this is about really. What is needed for June 13th is a pedagogical problem: to present it in a way that people feel that ‘this is something good’. To create motivation and

inspiration. That's what I think that we should try to go for on June 13th. Because I think people know really what it is. This is nothing strange.

[HR-manager] Do they know what we mean also when we say: 'Now we have the ambition, under the heading Personnel, to fill out with a few extended ambitions based on a structure ...'?

[Eva] But I believe it's about catching what was there on October 4th when people felt that they were on the track. To feel that you're part of this journey. Then I think it can start rolling ... And there we've got the components. Their headings have been a little adjusted, but I think people can recognize them."

Thus, provided that the managers could recognize their own answer to the question "Why do you go to work?" and the atmosphere from October 4th there would be no problem to accept the health statement as a new part of the planning procedures. What this really was about was a number of goals under the existing heading "Personnel" in the budget. However, the health statement still needed to be presented and adjusted in a way that made it fit neatly into the planning process. As the work of the workgroups hadn't provided the health statement model with indicators, the steering group had to find another solution. One of the conclusions at the first reporting of the workgroups on May 26th had been that in order to know something about the subjective world of the individual employee, a questionnaire would be necessary.

One of the central issues within the steering group as they prepared for the meeting with the heads of departments was the *setting of goals*. If the project group initiated a central questionnaire, should it also set the goals that the questionnaire would follow up on? This question had also been raised at the earlier meeting with the workgroups: if specific levels of ambitions were set for each of the components by the project, wouldn't that interfere with the role of the line managers? In consequence, for the model to work together with the planning and control system, there needed to be local goals set by the line managers. The solution was a few central goals that could be broken down – in line with Notown's doctrine of management by objectives – into local goals.

[Project leader] "... That's how I think we should set up common goals for the municipality. Then these can be broken down in the respective departments depending on what kind of difficulties and problems there are to handle."

As the steering group compared the health statement with the established management control procedures, what was missing in the health statement was actually the action plan, which had to be formulated on a local level. However, the central measurement through the questionnaire and the local formulation of goals created a *mismatch*. What then, would be the *role* of the indicators?

[Alf] “Actually, just as you say that: when you talk about the departments’ own goals. This was actually a suggestion about how to present or make a specification of how you work with these goals. I mean ... where do these indicators come in? If they represent a goal which is linked to a certain component. Should they [the departments] then create an indicator for that? ... It becomes some kind of result within time. I mean, we have created indicators which are linked to the components. But here it becomes strange. The measurement method should correspond to the kind of goals you measure. And it’s not evident that the measures correspond to the goals that the departments want to measure.”

The practical solution to the mismatching problem was found in the welfare statement model. There was a *common framework* with common indicators which should measure the state and development of the components respectively. However, if there were any specific local conditions that made the local actors want to set goals and follow up on that specific criteria, it was no problem. The categories of the framework were broad enough to embrace all other focuses and suggestions, and therefore there was no contradiction between central and local indicators. On the contrary, they were seen as *complementary*. Although this solution was enough to explain the combination of different measures on different levels, it was more difficult to make the ambitions set by the health statement model fit into the planning context. The components themselves contained values and ambitions that had not been chosen by the line organization, at least not within the planning process.

This aspect of the health statement components lead to a longer discussion about how goals should be set. Goals should be realistic and possible to attain in order to be functional in the management process. However, the expressions of value in the model didn’t live up to these demands. It seemed difficult to set goal levels low enough to be realistic. On the other hand, if they were too ambitious, they would not be taken seriously. This was a clash between the norms of the *planning practice* and the *model world* of the health statement. If the results showed that there were too many employees per boss, what could be done about it? And if nothing could be done about it, why should it be measured then? On the other hand, could the municipality really through its health statement components express that not all employees should experience health in working life?

[Project leader] “But it’s a goal that none of the employees should risk feeling bad because of working life or the work situation in our municipality. ... And then the goal should be no reported work related injuries. That’s a very concrete goal as well. Because it’s our task as employer that our workplaces should be designed that way...”

[Eva] But this is the kind of problems you get ... On the one hand you’ll have work related injuries and there are always people that aren’t satisfied.

So it actually is a vision. ... It's a little difficult when you get to the concrete formulation of goals because you cannot say that 100 percent. ... SAS [an airline company] got a lot of critique when they said that 97% of the jets should arrive – the rest should crash. ... But the employer might have visionary goals so we can laugh at them..."

Thus, in the discussion about goals, it was established that there were goals already within the health statement framework – or perhaps rather visions. With the *planning logic*, goals needed to be concrete and realistic and possible to evaluate. However, from the health statement perspective, it was also important to be able to depict other things than only those possible to obtain.

[Project leader] "But it's also important that we start measure some things somehow ... Because you can't only measure what is realistic to obtain. But you must be able to show what's not good too."

While discussing how to integrate the health statement into the planning process, the *perspective* had changed. During the work of the workgroups, the chase for indicators was about to find such an exact representation of health that it could be used for taking decisions for investing in health. Now, health was not the big problem, instead the *focus* was on *goals* and the goals had become the rationale for measurement. Although the expression was a simplification, the formulation to "measure goals" appeared for the first time in these discussions.

[HR-manager] "We've described what is important about this [working-life health]. We've started to work on how to measure it. We need to formulate goals. Out of these goals the work with the health statement continues in order to be able to measure these goals. ... And then I feel it's ok to say: 'Formulate the goals you feel are important. We don't know yet.' But getting it into the planning process is also part of the project."

Without doubt, the focus of the steering group was to get into the planning process. This focus on integration and on goals also opened up for new possibilities. Instead of being a demanding problem, *measurement* was a *minor* issue. When measurement was mentioned, it was rather seen out of its progressive function – to promote health related activities – and the demands on the measures were lowered. What seemed difficult only a few weeks ago was now very possible or even not necessary.

[Ina] "Then, perhaps measurement isn't the most important thing. The important thing is that something happens, isn't it?"

[HR-manager] Well, we believe that – at least the assumption is until we see otherwise – that measurement makes it happen.

[Eva] But that's how the heads of departments are going to reason on Friday too. And many do that. And that's why the project will be a push, or a support. Because many people feel that there is a lot that gets done. This is actually only about writing it down, find formulations and get some help with this. And if it isn't possible to measure, well never mind! But at least you've gotten some help with this.

[Ina] Surely, you'll always find out some way of measuring it. In some way or another you'll always have some way of following up on it. Since you've written it down, you won't get away with it."

There was now also a shift of focus away from the health statement model itself with its technical solutions, and towards the practical *use* of it in the departments. The model was the point of departure, but what mattered was the local application through the formulation of goals.

[Project leader] "This is actually a model, a tool. ... The model we've created is a prerequisite for reaching the goal of becoming an attractive employer ... And the model ... is expressed through the ten components. These are our values. They simply express our ambition. ... The components and indicators should be described through ratios and indicators or in written words ... Not everything has to be presented through figures ... The ambition as I see it for June 13th is to, within these areas, come out with common goals for 2004. And that you can stimulate the inspiration, the motivation to work with these goals on a broader basis."

The last piece of the puzzle was to *rename* the components into the established terminology of the planning process. Although the conviction was that this only was about converting words, it also changed the logical order of the health statement. As an *analytical* tool the logical order would start with the measurement of health through indicators, comparing it to standards and values stated through the components, analyzing deviations from the ideal, and indicating what action to take. Now that order looked somewhat inverted and thus the logical *order* of the model was *changed* through the translation of the health statement headings into the planning systems' nomenclature.

[Alf] "But I can't get it together anyway. Because I tried to translate these headings to the other nomenclature that we've got concerning quality and environment. We've got goals – one can recognize that. Perhaps we ought to use measurable goals also here?"

[Eva] I think we should use exactly the same terminology for everything in the budget directions.

[Alf] Health statement component slash vision perhaps? Then, we set a goal ... and an action plan for what we are going to do. And here it becomes a little inverted if we've got a goal which we measure and after that we make some kind of action plan. Shouldn't it be that we've got a goal and then we formulate an action plan and out of the activities you've done you make an evaluation: 'Did we attain the goal or not?'

[Eva] We've got our model for management by objectives that we of course have to follow. It's no conflict really, but we need to use the same terminology. We've got a vision, evaluable goals, an action plan, an evaluation plan ... On Friday we need to know exactly what is what.

[Alf] Really, it's only about how you name these – what the headings should be called.

[Eva] I think a slash is useful; a health statement component is a vision according to our terminology; ratios, indicators and actions are statistics actually, it's a part of the evaluation plan; and activities is what you should do – how you should carry out the goal. That is actually what's so important in the process – that you don't only write down what you want to obtain, but also how you are going to obtain it.”

Thus, during the meeting the ambition to adapt the health statement into the management control process lead to a new perspective on the health statement. It still kept its main features of the components and the measurement through indicators, but its *rationale* had changed. There was nothing new about the health statement from the planning perspective. Everybody knew how to plan and could now recognize the nomenclature, the logical order of planning and the focus on goals in the health statement. This perspective on the health statement made measurement and follow ups very possible. The solution for the lack of indicators was a central questionnaire, but also a new point of reference for the health statement framework. The new logic followed the order of goal setting, activity plans, evaluation instead of: measurement of health, comparison with norms, suggested action. Furthermore, the line managers could recognize the components through the experience of the October 4th meeting.

On June 13th 2003, the health statement was presented to Notown's heads of departments and it was accepted as a new and integrated part of Notown's management control process. Through a close co-operation between the Project leader and the economists, the health statement framework was established as a part of the planning directions and was sent out to the departments the following week. The departments returned their plans on September 24th 2003 with the new heading “Development of the personnel policy”.

Development of the personnel policy

Here, the committee's intention for how to work with the ambitions of a good personnel policy as expressed in the health statement model's 10 components should be accounted for.

Evaluable goals

Here, the committee's evaluable goals for development of the personnel policy should be accounted for. Further information about goal formulation is available in the appendix "The health statement model – a tool for quality assurance of the personnel policy and for furthering a healthy working life". The committee's highest prioritized evaluable goals should follow up to political level. It concerns 2-5 goals per committee, depending on the character and volume of its activities.

Activities

Every evaluable goal should be accompanied by a description of planned activities.

Evaluation

Every evaluable goal should be accompanied by a description of planned evaluation of the goal.

Figure 5. Employee health in the budget directions.

Evaluating the planning of health

During the autumn of 2003, the Project leader made an extensive analysis of the planning document and the work of the departments for the budgetary year of 2004. The analysis showed that the 11 departments had given priority to the more traditional components as "a good working environment", "leadership" or "a sound lifestyle". Nobody had chosen "social relations" and only one had chosen "sensemaking". This was somewhat surprising, since much of the emphasis during the earlier discussions concerned the deficiencies of the psycho-social aspects of working life. This outcome was interpreted as being the result of *habits*.

The analysis also showed what kind of goals and follow-up methods that were indicated by the departments. A distinction was made between goals concerning specific states of the components on the one hand, and goals concerning activities to be performed on the other hand. The analysis showed a preference (60/40) for activity-oriented goals. The indicated ways for following up on the goals were analyzed as well. In almost 60% of the cases, no method of follow-up was indicated, and thus, no indicators were created. Evaluation of states and activities were indicated in respectively 20% of the cases. Thus, the departments preferred to formulate goals concerning activities, rather than in terms of their effects on the components, and they had vague notions of how to follow up on them.

Although the rather traditional choice of components, the preference for activity-goals and to a large extent persistent uncertainty about indicators and follow-ups, the conclusion of the analysis was positive. It was estab-

lished that the analysis showed that the health statement model had been *well received* by the entire organization. All departments had formulated goals in order to live up to the ambitions described in the health statement components. Even though the analysis stated the success of the project, it was also emphasized that the health statement ambitions needed to be given even more priority in order to achieve the goals set by the project. In order to make the health statement a more important management tool, it was seen as important to direct more attention not only to the activities, but also to the desired states of the components. Also, more of the untraditional components should be embraced in the planning and reporting activities.

Hence, the establishment of the health statement within Notown's management control system was obtained at the cost of perfection. It had been an explicit strategy to start out from a low level of ambition in order to get acceptance from the line managers. The health statement should not be seen as another administrative burden. Instead, the steering group made efforts to emphasize the recognition of both the *October 4th* meeting, and of the planning logic which would make the health statement appear as nothing new. The result of the first year's planning was that the departments had set goals for the work of improving health in working life. In most cases, the components chosen represented the traditional work environment and only in exceptional cases the more subjective components such as sensemaking. Most departments had not shown how to follow up on the goals and only few had chosen to try to measure the status of the chosen component. The evaluation report established the result as a success for the project. This was also the opinion of several of the project group members: the most important thing was to *get it on the agenda*.

[Eva] "That's really the best result this project has led to so far – that now it's in the management control processes.

[Cia] Yes, because now you can't easily take it away. ...

[Eva] So the important thing is to change the thinking and get all this into consciousness.

[Fia] To get it on the agenda.

[Cia] Yes, that it should be in the planning process. And when you have gotten there, then it's up to the managers how you work with it and how serious you are. But if it's not in there ..."

Back to step one

At the meeting of the project group on November 6th, the Project leader informed about the results of the evaluation. There was a discussion about the character of the goals of the departments: if it was an activity, it shouldn't be called a goal. According to Notown's doctrine and its definitions, a goal should be a measurable and evaluable result. The Project leader

emphasized the ambitious – although not perfect – work of the departments and concluded that there was *a need to develop the instruments* for following up on and evaluating the goals.

[Project leader] “The analysis also shows that we all need help to follow up on and evaluate this. Because many don’t really know. They’ve got goals and activities – but how to follow up on it and what indicators to use – is a great question mark. And there they need a lot of help. We who are working in this project also need it. Because we don’t know either how to work with indicators. But that’s a work which will proceed during 2004.”

Thus, somehow the optimistic expectations of the steering group’s meeting on June 10th hadn’t come true. It had shown to be difficult to measure the goals in terms of results. The departments had not been able to find out how to follow up on health, which brought everything *back to the point of departure*. The question was now whether there needed to be help from the outside or if it was a decent result for the project.

[HR-manager] “Then we get to the core of it. What is a health statement? That’s what we started talking about. Well, it’s to measure things that have to do with being healthy and to have a good work environment. And we asked: ‘How are we going to measure it?’ Well, then we need to have goals formulated. And then we created the conditions to get the goals. And now we know what we want to obtain and what we want to do. And now we stand here: ‘How should we measure this? How can we make this become a real management control process?’ So, now we are there, at the point of departure actually and say: ‘Is this useful at all as a management control device?’ ... We have created something which is now creating activities which I think is good. But we still are at the first step concerning how we measure it. Or the second step; we are going to measure all these activities and see that it has happened – and that’s perhaps what we want to obtain. That we actually have got some push in these issues. But I still have the picture that we want something more than that and that’s why these goals of states become interesting. We want to formulate: ‘This is how it should be – we should give one another a hug every day!’

[Eva] Contamination! [laughter]”

There were discussions within the project group about different measurement and evaluation *techniques*: it would always be possible to measure even the most qualitative things through questionnaires. If there were difficulties in defining for instance the component “social relations”, it would be possible – by the means of focus groups – to find out about the essence of it, the conditions for it and what the criteria should be for good social relations.

[Lisa] “When you work with for instance focus groups you can find out what constitutes that specific climate. You say ‘social relations’ and then you can ask a group: What is social relations, what is important in order to have social relations, which criteria makes it happen, how do you recognize that

there are good social relations? ... You get a picture of what people mean by social relations and you create a possibility to measure whether there are such relations, don't you? So you can work with these factors if you want to. Actually to analyze what is included in them. Exactly like you [the Project leader] have analyzed what a healthy working life is – these components. You can always break them down into indicators which I as employee notice in my daily work and such things that influence my motivation and health. You dig deeper. Actually, it's the same method but you dig deeper.”

What Lisa described at the end of the meeting was just about what the workgroups had failed to do during the year. Hence, the problem didn't seem to be a lack of insights about techniques. Rather, these insights hadn't been able to surface during the workgroup sessions. However, now it was explained in detail to everybody how they should go about to create indicators for even the 'softest' areas. With these insights ambition the work to develop a questionnaire for following up on the common goals of the health statement during 2004 went further.

Summary and conclusion

The biggest challenge for the health statement project was to get the model integrated in the management control process and Episode three was deemed an unexpected success. As the ambitions to find indicators failed, there was a sense of urgency in the steering group. However, as the most critical moment of the project approached, the problem seemed to vanish into thin air. The reference to the procedures of the planning cycle caused the frequent naming of “plan”, “budget directions”, “the heading personnel”, “goals”, “follow-up”, “evaluation plan” associated with *the practical budgetary routines*. With this *practice-framing*, the standards for the health statement changed as it got absorbed, re-labelled and the logical cycle inverted in the light of the planning process. Instead of the focus on indicators as a starting point, it should be the other way around: a goal, an action plan and then some kind of evaluation. Thus, there was “nothing new” in this and one would “always find out some way of measuring it”.

The reframing of the health statement from an analytical tool into a planning tool made measurement a non-topic. It also changed the essence and rationale of the health statement. Instead of explaining the reasons for health through a systemic model in order to make the right choice of indicators providing exact descriptions of reality, it became a static framework presented as a number of headings in order to set goals. The line managers liked what they heard, recognized it and took it into the planning process – in terms of a number of headings for which to formulate goals, activities and evaluation plans. *No predictive models were asked for* in order to set goals or choose activities. The sensemaking was straight-forward as the line manag-

ers in their identity of planners knew what to do to solve the problem of planning and what to do with the headings. The ten components should be accounted for in the budget according to the directions and hardly any questions were asked. The departments chose among the components and carried out their work. Thus, it was seemingly unproblematic.

Although the evaluation of the planning document showed that there were deficiencies in the way of formulating goals and indicators, the result was deemed *a success*. The problem of indicators was once again addressed, but was no longer an unquestionable imperative. While the practice-framing still persisted, it became possible to question whether the result obtained wasn't 'good enough': to create something that created activities. Was this useful as a management control device, or did it need to become "a real management control process"? However, the science-framing was no longer an axiomatic imperative, but rather a question. Thus, the perspective had changed which allowed for a more open dialogue about measurement and what was a 'good enough' ambition for the health statement.

Intriguingly, in the atmosphere of a more relaxed attitude towards the indicator issue, one project group member explained in detail how to grasp the essence of even the most qualitative aspects of working life through focus-groups methodology. Thus, the *practice-framing* in the context of planning allowed for an expertise that wasn't surfaced when focusing on the indicator per se. In the process of making sense of the events during this episode, the identity of the project group members became less problematic. They were now *competent* to reflect upon and to state their knowledge of methodology. To solve the problem of indicators, the project group just had to go further with the job already done with the components of the framework: to specify and break down the concepts into more specific parts and aspects, asking practitioners what really matters about the experience of the issue at hand. Thus, once again, experience and the competence of the group could be trusted.

Thus, the score in the third round: Science vs. Practice: 0 – 1.

7. Episode four: Isn't it something more?

“The essential thing isn't the health statement.”

[HR-manager]

By the end of the year 2003 Notown's health statement project was back at its point of departure in its search for indicators, yet the result of integrating the framework into the planning process was deemed a success. The situation was puzzling. Although there evidently was enough methodological competence within the project group to explain theoretically how to break down the components into indicators and questionnaires, this hadn't been done during the workgroups' meetings. Instead, every suggestion within the groups had been scrutinized to such an extent that there was nothing left of them at the end of the work. At least some concluded that the project needed help from the outside in order to find indicators. There was frustration over the difficulties, self-critique within the project group and confusion about the overall result. How could it be that the biggest challenge – the integration of the health statement in the management control system – had been so easy, and the more technical detail of finding indicators had become so difficult?

The healthy working life of Notown's employees was now perceived as being on the agenda; it was in the budget documents and all departments had formulated goals, activity plans and to some extent also evaluation plans for a selection of the components. The prior problems for these issues had been described as a weak link or an impenetrable ceiling between the hierarchical levels of the organization which isolated the higher levels from the local work done within the systematic work environment management. The systematic work to improve workplace conditions had stalled as the local efforts were discouraged from the lack of feedback from the top management. The problem was understood to be caused by the lack of a way of communicating the knowledge about the present conditions in a format that was possible to overview and digest. The health statement was suggested to become such a report that could synthesize and conclude the state of workplace conditions and employee health, and thus become the missing link in the systematic work environment management.

A new direction

On December 12th 2003, the steering group met to discuss the further work of the project. The HR-manager had recently had a meeting with the heads of departments and had some new ideas about the direction of the project. According to the HR-manager, there were now three areas of specific interest for the steering group to discuss: 1) how the components could be developed to express an ambition and at the same time tell what would indicate that level, 2) how to involve line managers to prepare them for the next planning cycle for the budgetary year 2005, and 3) how to make sure that the ambitions are in line with the will of the politicians. The work of the health statement project so far had started with the elaboration of the model in order to create a yearly report. What was needed now was to describe the ambitions of the personnel policy, in terms of the desired levels of the health statement components and expressions of what would indicate that these levels were attained.

[HR-manager] “And these components should also be described so that you can read a level – a state [of the component] that we want. I’ll get back to what indicates the state.

[Alf] Yes, that’s what’s tricky.

[HR-manager] Because that’s what’s tricky – and that’s where you need to think a little bit less than we’ve done. Because it has become so big now. If we lower the ambition on that point, it will also work. And then it becomes plans, activities and then it becomes a health statement which describes that: ‘Ok, if you said that this is personnel policy, how is it going? Well, we’ve said that it means that these levels should be obtained and in relation to them, we’ve reached this level.’ Then, the change of this project now – from having been working to develop a model for the health statement – the project now is about to establish an explicit personnel policy in [Notown]. The point of having done it in this way is that we now have got an instrument to make sure that it happens. Not only that we’ve written a nice document so we can say that this is the personnel policy, but we can also say: ‘How do you know that it happens, then?’ Well, we’ve got a model that’s a part of our management control, we’ve got components that everybody accepts, which we use to follow it up.”

Thus, the solution to the problem of indicators was a change of perspective and a lowering of ambitions. According to the HR-manager, the problem so far had been the *exaggerated ambitions* for the indicators, and that that had become the overwhelming issue of the health statement project. The problems had been allowed to become too big and the solution should be to *think less* and put the health statement into its proper context of the management control cycle. The ambition was not to tell the truth about health and its components through the use of impeccable indicators, but to establish the ambitions of the personnel policy within the management control process. Out of this perspective, the problem was not so much the missing indica-

tors as the lack of explicit intents and ambitions. The formulations in the text explaining the components had some direction, but rather in terms of explanations of the mechanisms behind health and the relation between the components. It was the expressions of ambitions that were missing.

The HR-manager also had a suggested solution for the indicators. Instead of focusing on the proper features of the components – as objects – respectively, the quality of them could be assured by *assessing the processes* where these issues were handled. For instance, instead of defining and measuring leadership itself, the use of a leadership assessment and development process should indicate that the leadership component was doing well. Through a number of examples, the HR-manager pleaded for his cause, and tried to make the steering group see the possibility of this solution. Although the noun “indicator” was still used, it was explained through the *verb* “indicate”, seemingly to weaken the demands on the indicator. This was an attempt from the HR-manager to reduce the problem of finding indicators into manageable proportions.

[HR-manager] “If we create a system for how we continuously revise our activities out of the indicators of IIP²² ... can we say that it indicates a level of a supportive leadership?”

[Alf] You mean just by following that method?

[HR-manager] Yes, if leadership is this big, we try to find something that indicates; yes, we’ve done something – we follow up with IIP. An indicator. I mean indicators can become more and more and it can grow and we can understand it better, actually you can find lots of different ways. But to go about it I would like to use IIP. And then I have also within that component formulated these eight management activities and said that these are things that we should know how to do. This is a component in our way of working.

[Alf] It doesn’t show in itself what the leaders can. But it shows that we are working on it and that we – in what we are doing – work after that method. ...

[HR-manager]: “I mean if we use that method, you could say that: ‘Yes, these things that we have expected from the leaders in the leadership policy, we follow it up in this way’. And then we have to ask ourselves: ‘Is it an indicator?’ I mean, does it indicate whether we’ve got good or bad leadership?”

[Project leader]: Of course it does, because you cannot fully know the truth. But of course it’s an indicator if you see that it works ...”

This new perspective and ambition of the health statement and its components and indicators was surprising but at the same time promising. It became possible for the steering group to see the point and to lower the ambitions without losing the purpose of the health statement. It was recognized that *truth* wasn’t fully possible to harness anyway and that a rather *rough* approximation said *something* after all. Even though the existence of a process of assessing and revising the components of health actually didn’t say

²² Investors In People (IIP) is a method for evaluating the leadership within an organization.

anything about the actual state of the component, it was nevertheless accepted as an *indication* of that the component had good chances to be working well – provided that you could see that the process worked. Further examples had the same effect: the problem of measurement shrunk into almost nothing. In the dialogue, the problem of *measurement* was recognized to be rather a problem of *belief* and *argumentation*. If you believed in the methods that would assure the good state of the component, then it would be okay to accept the presence of the process of using the method as an indication of the state of that component, although it did not guarantee or actually say anything about that very state.

[HR-manager] “If we after every revision of compensations resume the employees’ view on the compensation policy with a questionnaire, can we then say that this should indicate the level of an explicit compensation policy?”

[Project leader] If you ask what you want to know.

[HR-manager] But it shrinks and then it becomes: ‘Well, is that all it is – isn’t it something more?’ ... If we measure how soon the rehabilitation work starts and ends for an employee ... can we then say that this should indicate a well functioning rehabilitation?

[Ina] Partly.

[Project leader] If you believe in the methods which contribute to it. It’s like everything you measure. If you can explain what you measure – why it should indicate it – then you can measure it.

[HR-manager] And then I explain it as easy as I can to get to an indicator: If they go ahead quickly ... then it should indicate that it’s working.

[Alf] At least it should indicate that something happens.”

Thus, the act of putting the health statement into the context of the management control process, the focus on quality assurance processes and the use of the verb “indicate” to weaken the demands on indicators were three central characteristics of the dialogue in which the problem of measurement *imploded* into almost nothing. The argumentation for this perspective had a practical focus. The health statement was established within the planning process, but the evaluation of the plans had shown that there still was much to improve in the goals and evaluation plans of the departments. As time was running, it was already urgent to mobilize for the next round of planning and therefore, the focus had to be set on how to improve the conditions for next year’s planning of the departments. Finding out the ultimate truth about health wasn’t an option.

[HR-manager] “If we now have a tight time schedule and a clear goal, then we will also be disciplined enough to be constructively creative. Because this is a field that we could – if we wanted to – spend the rest of our lives on. You could do research on it.

[Eva] I think someone is doing that! [laughter]”

Although the belief in the existence of the entities represented by the components had earlier been enough reason for wanting to measure them through indicators, there was now *a new rationale* for measurement. The health statement had been presented and accepted by the line managers as an extension under the already existent heading of “personnel” in the budget directions. There was a conviction within the project group that the recognition of the components from the line managers meeting on October 4th had also been decisive for that acceptance. However, it had been more difficult to convey the perspectives of the further work of the project group; the components and its indicators, the relation between them, the overarching component as well as the salutogene and ecological perspectives. This new way of looking at the health statement and the indications of well functioning components had been discovered while trying to communicate the framework to the line managers. While making many things more understandable, this new perspective on the health statement also made other things less understandable. How could you find indicators without first expressing *ambitions*?

[HR-manager] “Well, do you understand how the move from the follow-up to the ambitions is made here? Because we’ve banged our heads to the wall and tried to see: ‘What is an indicator for this?’ But there is none if you don’t express an ambition. The ambitions must be described so that you know what’s indicating it! ... And after we presented this reasoning, Bill [a head of department] said: ‘Now I get it!’ And the result was: ‘Now we understand that this is a way of expressing ambitions, not only to measure whether we are sick or healthy’.”

The practical solution would be to revise the formulations in the explaining text to the components so that they would also express ambitions and how they should follow it up; i.e. what would be an indication of the good functioning of the components respectively. However, this was not the only stream of ideas about how to harness health through indication of its components. The idea of a questionnaire was still on the agenda and it should be used in the follow up during 2004. These parallel tracks, representing different perspectives on the health statement, caused some confusion.

[Alf] ”But this measurement or follow-up. I thought it would get solved by itself if you succeed to formulate the components so that they also embrace this indicator aspect.

[Project leader] It isn’t solved by itself, but it becomes easier when you know at all what to measure.”

Hence, the new perspective introduced during the steering group meeting wasn’t the only perspective represented in the dialogue. Although the practice-framing which made indicators possible dominated the meeting, the

science-framing associated with the measurement problem was still present. However, the new perspective made also measurement easier out of any perspective, as it pointed out more clearly what was important to keep track of.

Revising the components

In the efforts to communicate the health statement framework and perspectives on health, the components had caused problems. It was difficult for the line managers to see the point and the project management hadn't succeeded to make the components understandable. In order to involve line managers to prepare them for the next planning cycle for the budgetary year 2005 the framework and its perspectives had to be successfully communicated. The ambition was to make the health statement perspective on Notown's activities become self-evident for everybody involved in the planning process. One source of such *self-evidence* was the recognition of the components from *October 4th*. However, these categories that had come out of the managers' spontaneous answers to the question "Why do you go to work?" had a problem: their overlapping character. Furthermore, the explanations added through the scanning of research and official reports on health had emphasized the relations between the components, rather than the definitions or distinctions between them. During the first phase of the project this potential problem was solved with self-confidence as this overlapping represented the actual nature of the components of health and the project group stood behind the framework with "full authority" to express it as a value statement. Now this had become a problem of implementation.

[HR-manager] "A problem with the components is they are interlinked. To separate them is a difficult thing. We've got to choose. We should keep the recognition [from *October 4th*]. We shouldn't change too much, but we want to clarify in some way."

The problem was one of recognition; the headings within the framework were recognizable from *October 4th* but their *character* wasn't – at least not in the planning context. The components needed to be clarified in order to become understandable. Any component could be used as a point of departure for reasoning about causes, which would involve many of the categories in order to explain the result of the chosen main category for the topic. This had also been noted during many discussions of the workgroups. The categories of the components were interlinked and almost any of the components could be subcategories to another component, depending on what one was talking about. Hence, any component could be used as a *portal* to the others.

[HR-manager] "But you have to find some limitation, so that not every component can be a portal."

Thus, in order to be understood and recognized by the line managers, the components of the framework needed to live up to at least more of the norms that were rejected during the first phase of the project: a *systematic* classification which represented *one* order of things, instead of many possible orders. The health statement had been accepted by the line managers as a number of new headings in the budget document, i.e. following a systematic ordering of things relevant for the budget. As the health statement model and ideas now needed to be further explained, it had to follow the same logic as the rest of the budget documents. Although the line managers recognized the headings from October 4th, they had problems *recognizing the logic* that they had created on that day by answering the question "Why do you go to work?" As the health statement model was explained it only created confusion and had to be explained through the expression of and follow up on ambitions – instead of measuring health. This created a tension that the steering group now tried to solve.

As the steering group started to discuss the component model, they also successively *left the planning context* and went back to the context of the model itself and its measures. It was acknowledged once again that the components were really overlapping in reality. Thus, the components must have some overlapping, but at least they shouldn't be pointing at each other in their descriptions. At the same time, the *relations* were an important aspect of the model. The relations between the components represented the ecological idea and the whole framework was based on the SOC-theory's assumption of emphasizing the healthy instead of the sick. Now, these two basic perspectives of the model were more clearly integrated in the model at the same time as the model should become more systematically ordered. Furthermore, the overarching component needed an explanation that could make it fit into the systematic logic.

[Project leader] "I think you should show the new picture of the SOC-concept that I've made to clarify the role of the components in this big work. There's a perspective on health that is not very clearly expressed. ... If you put the components into the SOC-concept here. The sense of coherence is what you've got if you perceive your situation as understandable, manageable and meaningful. And out of that we've made these components – based on that meeting on October 4th. So it's no coincidence that these components are here. These are the things that are demanded out of the thinking of the organization. ... But the overarching component which is the one hardest to understand, it comes in here on the top – the healthy working life is that sense of coherence in working life.

[Eva] It's fantastic! That's exactly how I've been thinking! ...

[HR-manager] Then there are nine components and one overarching heading, one could say then?

[Project leader] And that I've sorted them in this way. If you really get into this perspective, you could sort them in under other components as well. Because they mesh with another – so there are no delimited areas.

[Ina] No, you feel that clearly as you start looking at them.

[Project leader] The clever thing about putting in the SOC-concept is that we still focus on the healthy ...

[HR-manager] So the difference is that we try to create pressure to increase or assure health instead of describing how sick we are ...

[Project leader] And if we take these arrows [between the components] – it's based on the ecological idea that everything has to be in balance. There should be a balance between the arrows too in some way, since they relate to another."

Thus, in the attempt to simplify the model to make it more understandable to the line managers, the overarching component was filled with the SOC-concept and turned into a heading. However, the ecological perspective emphasized the relations between the components, thus still suggesting a view of the framework as a systemic model – allowing for any component to be the portal for a discussion involving the other components – rather than a systematic classification with one fixed order.

Furthermore, as the discussions turned into the issue of follow up and measurement, the *systemic* aspects of the framework were more strongly emphasized, and the overarching component once again became a component rather than a mere heading. Towards the end of the meeting the *competing perspectives* on the character of the framework was illustrated in the mismatching dialogue between the participants holding different views on the model. Not least in relation to the follow up and measurement strategy, it became problematic to decide whether the overarching component should be seen as the sum of the whole or if it was a component of its own. In addition, the issue of measurement once again became a problem.

[HR-manager] "If this [the overarching component] is a portal paragraph it should be able to describe the others or how they are related.

[Eva] It should contain the others.

[HR-manager] ... What's the difference between a healthy working life and good workplace conditions? You have to see that here.

[Project leader] But that's not so difficult. A healthy working life is characterized by workplaces where the employees experience that they have a understandable, manageable and meaningful work. It's not so difficult.

[Eva] That's all-embracing according to the SOC-theory, isn't it? ...

[HR-manager] Those who are confused ... and don't understand anything, and that cannot manage anything and don't know why we are here – that's when we have failed. That's the portal paragraph. And in order not to let that happen, we work within a number of areas.

[Project leader] But then we need to reach some level in these components too, because they influence the experience of a healthy working life.

[HR-manager] But it's where we've got the activities [in the components]. And these are the indicators of the portal. But my point – the general meas-

urement we could do with a questionnaire which could be an indicator for the portal.”

Thus, the SOC-theory seemed to fit into the overarching component as the sum of the whole. The other components could according to the HR-manager be indicated through the earlier mentioned processes. But as the overarching sense of coherence was a subjective thing, it could be measured only through a questionnaire. At this point, the measurement logic once again took over and led to suggestions of measurement of all the components through a questionnaire. The initial plead for ‘good enough’ indications of the components through the existence of quality processes seemed to vanish in the air as the discussions focused more and more on *measurement* and the framework itself, rather than on the context of the line managers in the planning process.

[Project leader] “But we cannot get a picture of how they have a healthy working life in any other way – we have to ask them. But we can design the questionnaire out of these components – what we are asking about. Do you perceive your workload as good or do you have a too big workload?”

Thus, the overarching component couldn’t be just the sum of the others, as the sense of coherence which had been integrated in the overarching component, did not follow from the more or less objective states in the other components. There had to be questionnaire questions for all of the components, including the overarching individually in order to grasp the whole state of employee health. At the same time, this measurement strategy was contradictory to the systematic logic, which suggested the overarching component to be rather a heading summing up the other components, than a component on its own right. This clash between logics and perspectives on the framework and its measurement rendered the discussion almost unbearable to the participants.

[Alf] “But I don’t get this. What happens if we find out when we measure that we are bad at sensemaking or something. Does that then automatically mean that this [overarching] component is bad?”

[Project leader] No.

[Alf] Because I thought that it had to be so. ... If we create an overarching indicator for the overarching component which is supposed to include all these other things. It’s hard for me to understand. Can that indicator show that we are alright, while the others show that we’re not alright?

[Eva] But if you take it away how do you make a whole of the others?

[Alf] Yes, but it’s rather that this overarching follows from the nine others. It becomes a summary of the state in the nine components ...

[Project leader] But you can never know what the employees experience ... you can measure anything in the other components. You still don’t know how they perceive it. You’ll never know that. ...

[Alf] But isn't then this overarching component a conclusion in our health statement? Isn't that the result? When you write a dissertation you have a theory and a method and then you do chapter five – conclusion: 'Yes, we have a healthy working life', or not. Or is it a part of the method and then out of this we get ... Oh God, now we're back where we started again!"

Hence, the discussions about *the model itself* and its measurement tended to trigger the same kind of discussions that had made it hard for the work-groups to find indicators, but on a more general level of how to interpret the outcomes of the measurement. The problem seemed to be that different measures didn't sum up to one picture, and the overarching component wasn't only a heading and a summary anymore, but also a component of its own. However, these reflections on the interpretation of the foreseen measurement results raised the old issue of how to understand health itself, and now – in contrary to the ambitions to have action-oriented indicators which pointed at the action needed to be taken – another insight was emphasized. After all, the sum or the heading or overarching component of a healthy working life in terms of the SOC-theory wasn't really manageable at all.

[Project leader] "To some extent we've got the responsibility for people to feel good – that we make our duty. It's a shared responsibility between the individual and the organization. ... We can never influence people's sense of coherence either. We can only give the conditions for our ambition anyway. But we cannot influence people. People make their choices anyway. We might believe that if we do this, people should experience that. But we can never say that people should have it [a sense of coherence] – they choose for themselves. They can actually choose to have a positive or negative attitude to this. ... We might be people that are very negative, no matter what we do. ... But then we've got to discuss. The goal is not that the model should live for itself, but the goal is that we should discuss and prioritize: - Why did it become like this?"

The meeting of the steering group had started with the HR-managers act of providing a new perspective on the problem of measurement through a 'good enough' thinking. Through putting the health statement into the context of the planning process of the line managers and the personnel policy, the focus on quality assurance processes and the weakening of expectations of measurement through the use of the verb "indicate", the measurement topic almost disappeared. While revising the framework, *the focus turned back* to the model itself, the measurement of the components, and the interpretation of the result, which actualized the old problems with both the framework and the indicators and their relations, as well as it introduced a new – but contradictory – role of the overarching component as a heading and sum of the parts. The problem of subjectivity tore the ideas of unifying interpretation apart. The reflection upon the issue of measurement – indeed on health itself – raised the question of the use of the measurement results.

By the end of the meeting, the HR-manager once again took the initiative to bring back the focus to where the discussion started. Once again the planning process perspective on the health statement shifted the emphasis from the problems of measurement, to the logics of ambitions and follow-up on these ambitions through checking the existence of quality assuring processes, complemented with a questionnaire. However, the focus was now not on the analysis, but on the ambitions and actions.

[HR-manager] “But let’s go back ... If we see this as a picture of what’s going out to the organization. There’s a description of what we want to obtain. There’s a management control process where you get the mission to work with these components. ... And on top of that we’ll make a questionnaire – in another way. ... We’ll work with these parts [the components] and we’ll keep track of them like this [through quality assurance processes] and then we also take along this portal paragraph or component.

[Alf] Yes, like that it becomes quite clear. If you think like that. ...

[HR-manager] We develop our employer’s policy to create a healthy working life and that means that you should feel a sense of coherence at work. And then we work with these different parts which we are trying to develop.”

The group further explored the consequences of narrowing in the components into manageable issues which would match existing quality assurance processes and went back to using the *verb* “indicate” to look for rough approximations that would say that the work within the components was okay. The ambition was once again lowered and the further work mapped into a time schedule with planning process of the budgetary year 2005 as point of reference. The steering group agreed to work further in detail on the components and the deadline was set to march 2004. It was discussed how the project group should be involved and concluded that they should be informed about the further development of the project. Thus, a new plan took form which also meant a new approach to the health statement, with the *planning process* as the relevant *context* and *rationale*. The steering group members felt that this context clarified and simplified the task and finally brought the demanding efforts of understanding the health statement to an end.

[HR-manager] “To me this becomes a new start. I think we forced the work during the spring and a lot happened and then, for a lot of reasons, we had a hard time to focus. And I feel that I focus on what we are going to use this for. In my head this is a clear plan – a chain of events – and I hope you believe in it.

[Project leader] But you’re so great, because you come and say what we can’t express. Every time you say ‘I don’t get this’, you express what we ...

[Ina] Yes, I feel so stupid sometimes.

[HR-manager] Yes, but you describe all of the time how it is, and then you say that you don’t get it.”

Hence, the meeting of the steering group on December 12th 2004 put an end to the lengthy discussions within the project group of how to measure health. By *lowering* the ambitions through the use of the *verb* “indicate”, putting the focus on quality assurance *processes* and putting the health statement into the context of the *planning* cycle, things became more manageable. Although other understandings of the health statement were triggered by discussions about the components itself, the measurement and interpretation of results as well as the use of the questionnaire, this new way of perceiving the health statement and the task for the further work meant a new start for the project.

We’re done

During the last weeks of 2003 and early in 2004, the Project leader further refined the descriptions of the components in dialogue with the HR-manager. The ideas about how the questionnaire should be used took gradually form as well. On January 14th 2004 the entire project group met to discuss the further development of the health statement project. The last time they met they had been discussing the problems of measurement and the success of the implementation. Now, there were expectations to go further, but perhaps not in the way that the HR-manager envisaged. Already at the start of the meeting, the HR-manager declared the work of the project group to be practically finished, causing *astonishment* among the participants.

[HR-manager] “This is a meeting that we should have had already in November. After the last time we met, the steering group sat down and thought about what needs to be done to take this project a step further: what we have achieved and what should we do in the next step. And today I will try to say that actually, we are in some way already done.

[Ann] Well, that’s of course interesting! [laughters]”

The HR-manager explained that the reflection upon the last meeting had led to thoughts about the real purpose of the project, which was to have people happily go to work. The actual aim of the project was to put pressure on the HR-issues by introducing them into the planning process. Thus, the most important thing wasn’t the health statement, but the whole *process* around it.

[HR-manager] “But we have said that the most important thing for us all the time is how we should get people to go to work. How should we create a pressure around questions about employer policy and personnel issues and personnel development? And we turned the question around and asked: ‘What makes you come here?’ How can we integrate the planning of such things into the organization so that we all the time plan for improving it? And then it struck us that the most important thing isn’t the health statement. The

health statement is one part of a chain of events. The essential thing is what we say in the budget.”

Thus, with the planning process as a point of reference, the budget became the more important part of the work with the health statement. This illustrated the shift of focus of the project back to where it started – the idea of integrating the personnel issues in the management control process. Thereby, the measurement issues had to give way to the formulation of ambitions within the personnel policy. There were now two processes of importance, but *none* of them concerned the measurement issue that had caused the biggest problems during the project. Instead the two different processes were both planning processes: the cycle for 2004 and the next one for 2005.

[HR-manager] “And what we’ve done is that we started somehow in the follow up instrument and then we said that we cannot do that without having formulated goals. And then we took the components and formulated goals out of them. And then as we should follow up, we realized that we cannot follow up on goals if we haven’t decided upon a level of ambition. ... What I see right now is that we’ve got two processes going. One is that we describe what’s important about the personnel policy. We’ve succeeded to get it into the planning process and thereby we’ve got a number of goals formulated. And that’s that process – how we during 2004 ensure that we work with these questions. ... That’s what I meant with we’re being done. Then we’ve got a model for how to work with this. But I don’t think any of us think that thereby everything is entirely to the full. So the next process is how we – with that as a point of departure – should improve these conditions for the next year’s planning.”

Furthermore, the health statement was now understood through the planning process, rather than being something separate that should be integrated in the process. The planning process was now extended with important things to keep track of, and the result was the formulating of goals in every department. Like this, the health statement would be a point in a process which essentially was about to integrate the personnel topics in the consciousness of the organization.

[HR-manager] ” ... Actually we have only improved the planning process. ... We have highlighted what’s important, described it and gotten it into the planning process. ... If we look at what the project has resulted in, it’s these budget directions, where every department has the task to formulate goals out of the components. So the result of this project is to ensure that every year, there are clear directions about what to work with to create a healthy working life. ... And during the year it should be followed up together with the yearly report. And that’s what we can call a health statement. That’s what the first health statement becomes. And what is it then? Well, it’s some personnel statistics which need to be developed, but are already existent. And then the degree of goal attainment and effect of what we’ve planned. And a description of what to do next. ... The task is now how to ensure the quality of the

budget directions and integrate this in people's consciousness when they work with the plans for next year."

In line with this perspective was also the view on the indicators. With a few examples, the HR-manager illustrated the using of quality assurance *processes as indicators* for the health statement. Once again, the verb 'indicate' was used frequently to lower the expectations on the information content of the indicators and the argument was reversed. Was it not any indication at all of a good work environment if the systematic work environment management was in place and running?

[HR-manager] "If we follow the declaration of ambitions and the commitments in the Notown's work environment policy – we have a routine and a continuous follow up of that routine. Can we than say that it indicates the level of a good work environment? I mean, now we are at the tricky part: What could one say indicates a good work environment? ... I mean, then we could say that it's equal to systematic work environment management. And here we've got a small a number of simple factors to follow up to see what a good work environment is. We've kind of tried to get a grip of the whole. ...

[Project leader] ... What one could say about these indicators now ... it only indicates that there is a satisfactory level of goal attainment in the component. It doesn't say that every part of the state is reached."

Accordingly, through the argument of accepting quality assurance processes as indications of a 'good enough' state within the components respectively the health statement as a part of the planning and control process integrated one of its harshest rivals: the systematic work environment management. Like this, the health statement didn't only become a report within the systematic work environment management, but on the contrary embraced many kinds of quality assuring processes representing the components of a healthy working life respectively. The systematic work environment management became in itself an indicator for the component a good work environment within the wider framework of the health statement.

Hence, by the end of the project, the focus shifted away from the measurement problems and returned to the initial concern of integrating different management control processes into one general framework. In the concluding discussion there was also a greater focus on *action* instead of on the health statement itself.

[HR-manager] "My entire idea is about to make it happen. The important thing about this is that we should get activities around these issues. Then it's not enough with any central project or leadership course or what it might be. But it must be about that we state and push a lot a things towards the departments. We can do that through a personnel policy program and write that this is what is important. But that is what we do at the same time as we say that this is how we're going to make sure that it happens out in the organization. ... So the worth of it is actually that there should be somewhere where the

pressure gets back. If you tell that this is how it is, and we've got these ambitions, then you've got to take these actions.

[Ann] Yes, in some way, at least as a support. Because somehow things have only run out in the sand and you haven't had the feeling that anybody cares.

[Bo] That must be the purpose of it all ...

[Eva] But really crass, what is asked for gets done a little bit more: what you get some kind of feedback about. ...

[HR-manager] Now it's important that this is seen, that it is noted.

[Eva] Yes, that the personnel is important, not just the economy. And I think it feels good that we've got something that gets into something already existing and expands it. We had this presentation about the balanced scorecard. If you want, you could say that we're developing the scorecard concerning the human capital or personnel. That's actually what we do."

Thus, the purpose of the health statement was after all the action it generated to out in the organization. In the end, the problem wasn't a perfect representation of health through impeccable measurement as much as it was about a *feeling* that somebody *cares* about these things. The personnel aspect of the management of the organization had to be asked for to get done a little bit more. And the main challenge was that these issues had to be seen and noted throughout the organization. Through the 'good enough' measurement of employee health through quality assuring processes and a limited questionnaire, the attention of the organization should be directed towards the issues highlighted in the personnel policy as a part of the budget directions. This was only a new start of the project and only a start for the rest of the work of developing the management control system to raise the attention for new issues. It was a process of trial and error driven by trust in the future outcomes and successive refinement.

[HR-manager] "The idea is that we shouldn't say only 'Do something about leadership', but to say 'This is a good leadership': - See what it looks like in your department and formulate goals out of that level of ambition – and this is how we are going to follow up on it! And then how detailed it's got to be, that's the next question. As Ulf said: You've got to start somewhere. And it's perhaps enough to say that we're going to follow up very closely how this works. ... Okay, thank you! Have trust!"

Summary and conclusion

After having *failed* to create impeccable indicators for the components, yet *succeed* in introducing the framework into the planning process, there was much confusion about the result. The health statement framework had been accepted by the line managers as an extension of the personnel section of the budget documents and the departments also set goals and to some extent defined how to follow up on them. Now the big challenge was to di-

minish the expectations on the indicators and downsize the problem into manageable proportions. The solution was to focus on the *ambitions* of the personnel policy and to treat the health statement framework as a *systematic* classification. Frequent references were made to the planning process, with statements of “planning”, “ambitions” and “follow up” frequently used for describing the relevant context for the health statement. Thus, the practice-framing of the planning process was seen as the relevant setting of the problem.

To a large extent, the dialogues were based on pleadings from the HR-manager to the project group to take his (planning) perspective, inspired by his attempts to explain the framework to the line managers. The most significant wording that was used to change the framing in order to accept less than perfect measurement was the frequent use of the *verb* “indicate”. Although the noun “indicator” was also used, it was accompanied with explanation using the verb to diminish the expectations of absolute accuracy or perfect depiction of reality through measurement. Instead of revealing or depend upon the accurate causalities behind the messy experience of health and its components, the indicators should only indicate or give a hint that the state within the components respectively were ok. Thus, emphasizing indicators as only indicating something made it easier to accept less than perfect measurement, as well as quality assurance processes as indications of a desired state.

With the personnel policy and the planning process as critical references, the action rationale to get things done came back into play. Together with the rationale to create an overview and economize on scarce attention, it pushed the ambition to explain health and its causes as far back as it could. Thus, with the practice-framing of the situation, the most important thing was to get things done, to “create pressure” around the topics of the personnel policy, as expressed through the framework. In consequence, the health statement model was no longer primarily a *systemic* and explanatory model, but a static and *systematic* framework which explained the new headings in the budget directions. This planning view of the health statement also influenced the way of looking at measurement. Descriptive statistics were no longer seen as meaningful. Instead the *ambition* had to be expressed in the first place “to know what to measure”. Hence, the problem of finding indicators was solved through the formulation of ambitions and a *practice-framing* of the health statement through the planning process.

As *line managers couldn't recognize the systemic explanations* of the components, there were attempts to redress it as a systematic classification. However, the shift of focus towards the framework and measurement reintroduced the scientific framing, thus recreating the old problems. This situation was handled only by shifting the attention back to the planning context and the rationale of getting things done. Finally, the planning perspective took over and changed the understanding of the health statement as an exten-

sion of the present management control system, with an emphasis on its gradual development in *a process of trial and error*. Thus, the practice-framing outmatched the science-framing by relegating the measurement issue to the formulation of a questionnaire.

Thus, the score in the fourth round: Science vs. Practice: 0 – 1.

8. Analysis

How was new attention created?

What the health statement became

Throughout the dialogues in the four episodes of the work of the Notown health statement project group, the big questions were how to frame and measure health along with what a health statement – as a management control system – could be. While the health statement concerned the specific case of employee health, many of the components considered were concerned with very general management issues: compensation, competency, leadership, social relations, empowerment and motivation through sense-making. In similar vein, as the story illustrates, the project started by asking what a health statement could be but came out of this process of inquiry with another question: - *What can management control be?*

The central feature of the health statement framework was its original ambition to explain health and its causes as a predictive model, in order to be able to set predefined targets which the organization should meet. However, it became a tentative and contradictory model and its ambiguity made it hard even for its inventors to make sense of its character. The same framework was sometimes understood as a systematic classification and at other times understood as a systemic model explaining the causes for health. The ambiguous character and the different ways of reading the framework caused lengthy discussions throughout the project, and, made it hard to communicate with the line managers ultimately deciding about its implementation. What was understandable to them, and finally also to the project group, was the idea that no predictive model was needed to formulate goals. Instead, ambition was the starting point and a necessary condition for knowing what to measure. Where to go and what to measure rather concerned *ambition* than *prediction*, thus accepting considerable uncertainty.

The practical implementation of the health statement became a compromise, to a large extent trusting local processes to take care of knowledge and action for improvement of employee health. The approach of checking on the existence of quality assurance processes for the frameworks' components respectively as 'good enough' indications of 'good enough' conditions for health was combined with a recurrent questionnaire measuring the states of

the components, however without indicating what action to take. In addition, local goals and measurements were defined by the departments respectively. In consequence, it became an *unorthodox* and highly *decentralized* management control system with some centralized measurement.

A basic reason for the problems in realizing the vision of a centralized management control system lay in the composite nature of health itself: health was conceived of as both a matter of the body and psycho-social conditions as well as of outer conditions and inner perceptions of these conditions. However, the problems also lay in the perceived demands of management control, i.e. to have a valid predictive model in order to manage health. The main causes for the solution were the intent to create an overview to put pressure on the issues of the personnel policy in combination with the difficulties of finding general explanations to health, either with science or experience. Furthermore, the sought-for explanations allowing for a predictive model of employee health seemed not to be requested or even understood by the line managers ultimately deciding about the requirements of the health statement. Thus, the problem of predicting employee health turned out being a non-topic and even the very ambition to explain health to be able to manage it wasn't understood.

This outcome of the project was far from evident during the different phases of the journey. On the contrary, at different times different problems and solutions seemed to be available to the project group. Finally, the problem of explaining health turned into an explicit problem of *perceived demands* of management control.

Shifting attention through naming and framing

As shown in the conclusion of each episode, the *naming* of things in the dialogue can be associated with either a *science-framing* or a *practice-framing* of management control, as manifested in the shifting demands on the health statement. In each of the episodes, the naming of things and framing of the situation pushed the dialogue in different directions, resulting in a greater support for either perspective. Hence, *how* people were talking about an issue invoked different framings and understandings of that issue.

It may be questioned to what extent consensus was reached in the different episodes and whether the project group ever arrived at common perspectives on the health statement issues. At any rate, it was not a static situation of opposed opinions. In many cases, the positions and perspectives held by the individuals were not stable. Although some participants kept closer to their original view of the proper context and function of the health statement, others demonstrated considerable shifts or drifts in their understanding as the dialogues went further and deliberate frame experiments were made. In consequence, the *interaction* through *dialogue* itself was as important as the participants' original viewpoints for understanding the issue.

The character of the dialogues can be understood as a result of the shifting foci of selective attention during the different phases of the project. Many things and events during the process were puzzling to the participants and made it hard to take things for granted. An intense sense making process was required in order to put the health statement into a context which made it possible to understand its meaning, purpose, uses and proper attributes. By engaging in one framing of the situation and the task, attention was focused on that logic. In consequence, it became more difficult to see other solutions and ways of perceiving the situation. Hence, the selectivity of attention not only concerned what issues or phenomena that were attended to and not, but also the qualitative aspect of *how it was attended to* through the seeing and blindness of aspect respectively. There was more than one way of paying attention to the issue of indicators, but more difficult to apply them simultaneously. Thus, by engaging in a specific framing *focusing attention* towards certain aspects, other aspects became difficult to see.

Indeed, at some stages of the work it seemed impossible to imagine what the next step would be and also to recall the solutions of the last step. This was especially clear at the stage where the work group continued the search for rigorous indicators in order to make the health statement attractive enough for implementation, even after the line managers' actual acceptance of the framework for implementation, without indicators. These differences in understanding of the problems and solutions were surfaced by the same people; the project group or at least the steering group members, who took part in both constellations in parallel. Consequently, it was difficult to recall past solutions and devise the next step.

It seems that the best way to make sense of these events is to understand the health statement as seen as different things, or that attention was attracted to different aspects of it at different times. Through the action of speaking to make sense of the situation, the health statement became different things and concerned different things depending on what one was talking about. This was especially clear in the middle of the last episode, where the old problems of earlier episodes returned although the steering group had already – and during the very same meeting – handled the challenge to try to diminish the problems of the indicator. Although the group – through the dialogue – had just succeeded in reducing the problem of the indicator into manageable proportions by making the noun “indicator” into the verb “indicate”, the big problem of creating an explanatory model of health returned as the group started to talk about what to do with the measurement results. Hence, at different times the health statement and its requirements became *different things*, depending on what the participants were talking about.

During the discussions, the emphasis and focus changed with the topic and context of the different episodes and finally the dialogue tipped over in favour of one perspective at the cost of others. In other words, the meaning of the concept of health statement and the required attributes for it to be con-

sidered a management control system changed as the dialogue changed. Understanding the health statement seemed like an act of balance between different rationales, contexts, functions of and demands on the envisaged management control system. The differences in positions regarding its purpose, function and thereby meaning surfaced over the entire project time. Thus, the competing rationales for the health statement provoked different understandings of its purposes, functions, uses and meaning.

Comparing the different episodes in retrospective also highlights their differences not least in this respect: although the different framings surfaced in most episodes, they came to dominate different episodes respectively. Thus, the central characteristic of the work was the *situated* character of attention and perception of the health statement and its ideals at different stages of the process. Through the naming and framing of things, attention was directed towards different problems and possible solutions.

The character of the episodes: Science vs. Practice ideals

From the diverse viewpoints on health, the health statement and management control in the dialogues of the episodes, two fundamentally different ways of reasoning have been derived in terms of two generic framings²³: the science-framing and the practice-framing of management control. In the summary and conclusion of each of the episodes in previous chapters these framings respectively have been coupled to specific naming of things seen to be relevant to the task and the situation. Generally, the *accounting jargon* of management control was associated with a *science-framing* of the problems and possible solutions to the challenge of creating a health statement.

These framings should not be reified into static entities of objective existence. Instead, these framings are constructed through the process of analysis, as a way of making sense of the arguments in the dialogues. Hence, the respective framings are altogether an expression of my own narrative mode of cognition: creating stories which make sense of events by putting them into frames. However, in similar vein the specific uttering of any participant in the dialogues can be seen as a piece-meal story about the situation and the goals and tasks involved. At rather rare occasions, these were also stated more coherently, as summaries commenting on what had just happened or was about to happen and where the group was going next: i.e. what the work and task was about. However, in none of the cases stories were provided as constant and consistent understandings. Rather, the framings presented here should be seen as caricatures of the many ways of reasoning. Hence, the

²³ In the process of analysis, I experimented with several categories which were later merged into these two, also through influence from organization theory (c.f. Boland and Tenkasi, 1995) and considerations about the character of the theoretical field of management control (c.f. Malmi and Granlund, 2006; Baxter and Chua, 2003; Hofstede, 1978; Otley and Berry, 1980; Otley, 1983; Drucker, 1964; Giglioni and Bedeian, 1974; Otley, 2001).

framings should be understood as my imagination of project members' stories, told in bits and pieces and constructed through my interpretation.

Analyzing the process *only* through the shifting focus of attention would provide a behaviouristic "science-explanation", treating social phenomena as only instances of general laws or as belonging to specific categories. On the contrary, this frame analysis emphasizes the *intelligibility* of actors pursuing their projects: re-weaving their webs of belief in circular patterns without necessarily ending up in closed loops. In other words, this analysis searches to reconcile motives with causes: although the events could not be predicted, they may be explained by assuming actors' intentional pursuit of various motives at different points of the project (c.f. Czarniawska, 2004). Thus, this frame-analysis acknowledges the intelligibility and agency of actors, trying to reconcile motives with causes for the development of the project.

The *science-framing* means a story drawing attention to the formal aspects of the management control system. At the core of this framing is the conviction about the necessity of a predictive model, needed to set the standards in relation to which performance should be judged and corrected. This also puts a focus on this system's definition and classification of concepts and indicators, emphasizing the score-keeping uses of measurements. Consequently, the science-framing is much in line with the conduit model of communication, assuming objective knowledge, represented by language through words with fixed meaning, used for objective communication of knowledge realized through logic and scientific method. Hence, the science-framing assesses management control applying the standards by which a proponent of the *conduit* model of communication understands science.

The *practice-framing*, on the contrary, means a story drawing attention to the process of using the management control system in practice. The core of the practice-framing is a notion of control as a sense of direction rather than prediction, assuming surprise, failure and the need to adapt and learn in the face of everyday coping with uncertainty and ambiguity. Although this does not necessarily exclude the existence of prediction and score-keeping uses, it does not prescribe it as the only legitimate function of management control. Instead, a practice-framing understands management control out of its situated functionality in practice and judges it in relation to that relevance. It assumes measures to be used primarily to induce meaningful, local action and has a greater tolerance for 'good enough' solutions: true representation is beyond its scope. Consequently, with its emphasis on experience as a source of knowledge, it is rather associated with a language game model of communication. Thus, the practice-framing assesses management control applying the standards by which a proponent of the *language game* model of communication understands practice.

It should be noticed that both these framings are here primarily framings of management control practices: either through the conduit model of communication and normative management control frameworks, or through the

language game model of communication and a pragmatic approach to problem-solving. It should further be noted, that from a new pragmatist viewpoint, both scientific method and other forms of inquiry (e.g. through everyday experience) are equally legitimate ways of problem-solving with equal status in relation to truth and demands of rigorous reflection. A new pragmatist understanding of both the practice of science and practitioners' practice is associated with language game assumptions of communication, thus seeing scientific method as a language game among others. However, the framings respectively should be understood as different *ideals* of management control practices.

In the four episodes about the Notown health statement project, the shifting focus of attention meant the pursuit of different motives at different times, associated with the – at the time – dominant framing of management control. Metaphorically, the episodes can be illustrated as a match between the science-framing and the practice-framing of the health statement and of management control requirements in four rounds.

Science vs. Practice:	
First round	0-1
Second round	1-0
Third round	0-1
Fourth round	0-1

In the *first* episode, the practice-framing provided “full authority” through sensemaking that allowed for a pragmatic managerial attitude towards the problem of definitions, classification and claims of knowledge about the causes for health. The intuition of the managers that chose the original concepts for the framework could be trusted and the model was a “mishmash” of what was “known in society” about health. If it wasn't true knowledge, it was at least “our values” and with the managerial attitude there seemed to be little difference: if there was a problem, it had to do with *self-confidence*. Thus, in the first round, science vs. practice: 0-1.

The *second* episode showed the opposite tendency. Although the practice perspective suggested that the causes for health explained by the model were true knowledge, this faith in experience as a basis for knowledge declined during the search for indicators. Under the dominance of the science-framing, the sensemaking broke down through the mismatching between their identity as practitioners and the task of reducing the experienced complexity to single indicators of linear causalities, which was a task for scientists or experts. Decisive for this outcome was the prerequisite of having predictive models and well-defined measurement in order to qualify as a management control system. Although suggestions of how to use the health statement to allow for other processes of inquiry were surfaced, the *science-framing* suggested they be turned down. Also, suggestions of accepting un-

certainty were not approved. Hence, in the second round, science vs. practice: 1-0.

In the *third* episode, the project met what they saw as the biggest challenge: the line managers' acceptance of the framework would be decisive for getting the health statement into the planning process. As the project hadn't found any indicators, the strategy instead became to let the departments themselves choose a few components and set goals, activities and follow up methods for their improvement. Thus, the health statement components were converted into a number of headings in the budget directions and absorbed by the planning procedures, losing its attributes of an explanatory model of health. Consequently, the steering group, in their pursuit of acceptance for the health statement changed their focus into a practice-framing, drawing attention to the habitual, practical matters of the management control process. Interestingly, the line managers accepted the integration of the health statement into the management control process, *without* any demand for predictive models or indicators. Consequently, in the third round, science vs. practice: 0-1.

The *fourth* and final episode was to a large extent characterized by the HR-manager's effort to get out of the maze of the second round (which by then had run in parallel with the third round) by emphasizing the planning context, which had shown to be successful in the third round. The attempts to explain the health statement framework to the line managers, as a predictive model, had failed and it wasn't understood until it was explained as a static framework within the planning context. In addition, the search for indicators had failed. By frequently using the verb "indicate", the expectations on the indicators were lowered so as to accept the existence of quality assurance processes as indications of an acceptable state of the components. Furthermore, the action rationale and the function of the health statement to "create pressure" in the organization around the issues of the personnel policy were emphasized to such an extent that the *measurement* problem of the second round seemed to *vanish* into thin air. Hence, in the fourth round, science vs. practice: 0-1.

Although this presentation is a *caricature* created for pedagogic and rhetorical reasons, it should be noted that in practice neither the score nor the ending of inquiry were definite. While the dominance of the respective framings has been decisive for chopping the ongoing flow of dialogue into episodes, there was also continuity between them. Furthermore, as readers of the episodes can note, there were many more nuances in the dialogues than suggested by this brief presentation: the problems were rather reoccurring than solved once and for all. There are few reasons to assume that this process reached a terminus at the moment the researcher left. Hence, *new attention in management control was created through a process of alternation between a science-framing and a practice-framing of management control.*

Why practice mattered

The above analysis sheds light on how the work of creating the health statement was characterized by a process of interaction of naming and framing within the Notown health statement project group. However, the arena studied through participant observation was not the only one having influence on the process. Because of denied access, the interaction with Notown's managers was only indirectly observed through the comments and reactions of the project group. However, the interaction with Notown's managers was central to both the start and the final turn observed in the project.

At least three times during the health statement project, the interaction with Notown's managers were of decisive importance: 1) at the October 4th meeting, 2) in episode three, where the line managers accepted the health statement as new headings in the budget directions, and 3) shortly before episode four, when the HR-manager failed to make the full-blown predictive model of health statement framework understandable to them.

Throughout the project, the project members stated the importance and the positive experience of the *October 4th* meeting, where all Notown's managers gathered for group discussions of the question: "Why do you go to work?" Not only did the concrete result of the day – the 12 main paragraphs – constitute the platform which was further developed into the ten components of the health statement. The project group members also emphasized the importance of the event as such, rather as a positive experience than as only a day of important work. The framework was accepted by the project group not the least through their recognition of the outcome of October 4th. Also, by June 2003 there had been complaints from some of the line managers that there had still not been any feedback from the project group after October 4th. In the meantime, the project group had turned its attention towards the science-framing of the health statement as a centralistic management control system. Hence, the meeting not only generated a list of answers to the question of why they went to work, it also generated expectations.

The meeting with the heads of departments in episode three was deemed the most critical moment of the project, since they were the ones deciding whether to accept the integration of the health statement or not. After the steering group's skilfully designed tactics to compensate for the lack of indicators, the health statement was presented as close to the existing practices as possible – with the existing terminology and only as new headings without any explanatory models. In consequence, the health statement was accepted *without* any specific questions or demands for explanations of health already at hand in the existing (however not presented) full-blown framework.

Shortly before episode four, as the managers already had used the new headings in the planning for the next year, the HR-manager increased the ambition and tried to communicate the entire health statement model to mo-

bilize for next year's planning cycle. However, the line managers *couldn't make sense* of the full-blown health statement model. This was of decisive importance for the HR-manager's efforts to make the health statement project group reframe from the science-framing into a practice-framing which allowed for a greater acceptance of 'good enough' measurement and a shift of focus away from predictive models. Instead, ambitions became the crucial thing.

In this way, the interactions with the line managers clearly shaped the development of the project. The October 4th meeting not only created the paragraphs which became the health statement components. It was also a *social platform* shaping the course of the project and an event in the light of which the managers could make sense of the health statement. Hence, although a research and development project for creating a management control model of employee health with scientific ideals, to the line managers the health statement was only understandable through the *teleoaffective structure* associated with the project, partly emanating from October 4th. Out of a practice perspective, the *social* and *emotional* dimensions were not isolated from the *ends* of the project to improve employee health. Rather, it should be understood as a whole in which dynamics cannot be reduced to individual choices with the other members of the collective as a context of decision. Consequently, the October 4th meeting was an inherently collective social phenomenon. To the managers, the *project* of improving employee health was at centre of their attention and the management control of health was associated with the *practice* of the practical budgetary routines, which both guided their making sense of the health statement. Consequently, *the managers' commitment to act focused their attention* and imposed a *practice-logic* on the interpretations guiding their understanding of the health statement, in the *context* of the project.

Why the line managers didn't get it

A further decisive question for explaining the outcome of the project is: - Why didn't the line managers understand the full-blown health statement model, although they accepted the new headings in the budget directions? If the important thing was the project and ambition that socially took form on October 4th and management control a more peripheral matter, why didn't they accept the full-blown health statement model? To answer, we need to try to understand their motives.

First of all, the health statement was through its character difficult to make sense of even for the project group. It can be discussed to what extent these difficulties arose from their shifting framing or from the character of the health statement framework itself, or both. Thus, the answer to the question should be that the explanatory and predictive model was deficient and

was therefore rejected. However, if the predictive model was important, the reaction would rather have been to refine the model than to shift the attention towards ambitions *instead of* predictions. The Notown story tells us that the line managers understood the model when explained in terms of ambitions and that they did *not* demand any refinement of the predictive model itself. Hence, they did not reject the model only because its deficiencies.

A conspiracy theory would suggest that it was a question of power: the line managers wanted to have control over the setting of goals and did therefore not demand any 'scientific' predictions which would limit their field of discretion into a minimum. Hence, they would not have understood because they didn't want to in their conscious and individualist struggle for power. Although power is an omnipresent dimension of social life, as Latour (2004) commented: not every analysis has to distort to conspiracy ideas. Furthermore, had there been conflict about the intent and ambition to improve employee health, wouldn't the line managers then had refused to integrate the new headings into the budget directions? Or, can it be understood as a tactical manoeuvre to integrate the headings to get rid of the problems, thus making management control a matter of mere window-dressing? In that case, it was a perfect solution.

However, my experience from the project group was that there were no expressions of such conflicts: to the extent there were conflicts, they were rather about the management of the project process itself. Instead, all involved parties, the employer, employees, managers and the trade union had a common interest to improve health, by means of the management control system. The only criticism concerning health was, from the part of the trade union during the first episode, against the SOC-theory explaining health as a truly subjective phenomenon, thus leaving the employer without responsibility for workplace conditions. However, the subjective side of health was balanced with other theories and the shared responsibility for health was acknowledged, making accountability a matter of negotiation. Hence, conspiracy theories need to be advanced to explain the case.

The practice-theory explanation suggests that it was not an individualist phenomenon, but a genuinely social and collective one that took place on October 4th, influencing the behaviour. Furthermore, this new project of managing employee health became part of Notown's teleoaffective structure inherently intertwined with its practice-arrangement bundles. As a negotiated new practice, the management of employee health through quality-assurance processes and as a part of the ongoing cycle of planning and follow-ups, it became an extension and merger of already established practices. The question, then, becomes whether or not management control changed. It can be argued that it did, through the local invention²⁴ and acceptance of quality-assurance processes as indications of 'good enough' states within the com-

²⁴ In this local context, this was a revolutionary thought.

ponents respectively. But why should this become accepted? Why didn't they need to measure the components themselves with *real* indicators such as statistics?

One answer is the trust in local knowledge, but another is that management control didn't change although the character of the indicators did. This answer is based on an understanding of management control as a *practice*, rather than as a formal information system. The latter answer is even more comprehensible if linked to the first question: why the line managers didn't get the point of the full-blown health statement model.

The simple, straight-forward answer is that no predictive model was needed, since they had never had any in practice. That is why the full-blown health statement model didn't make any sense at all to them. The headings in the budget were okay, but the explanations of health adding up to one single predictive model of employee health was totally *alien* to them. By the rejection of the predictive model, management control practices didn't change. And thereby, the character of the indicators didn't matter.

Through further deductive reasoning, we may apply Ahrens and Chapman's (2007) practice-notion of management control to understand the character of this practice which didn't change: the line managers continued to *use* accounting and statistics to *draw attention to* important issues, *contextualizing* concepts and numbers and, to induce an *understanding* of their *intent*. Consequently, the indicators should only *indicate*, indeed *point at* something, like the index-finger of the hand, so that the managers could explain, motivate and *shape* their subordinates' attention towards the critical *aspects* of the situation. The indicators should not tell everything about the past, present and future – the managers should – in their piece-meal narratives about who they were and where they were going and what the world looked like: providing meaning and *control* in terms of *direction*.

This understanding should help them sort out the stimuli, the abundant masses of information and the messes of diverse problems and opportunities in everyday work, to leverage the scarce attention Notown's organization possessed. The indicators should help management shape attention by motivating action, adding up to a *knowledge* formed by their selective attention. Hence, although the design and norms of management control changed within the health statement project group, practice didn't change. Instead, practice shaped the requirements as well as the meaning and essence of the health statement through the project group's practice-framing of it.

This was an act of power, following from the line managers' way of perceiving things, with execution of power as a consequence, rather than as a motive. Experience through practice told the line managers, and later also the project group, that indications were as good as indicators and if there weren't any, they could come up with something. What really mattered were the intentions and ambitions. The line managers knew what to do and were ready to act, hence already focused and set.

Hence, while practice as a framing was decisive for the outcome within the project group, the concrete management control practice itself became decisive for the interaction with the line managers. To the line managers, this was not an *alternative* framing: it was their *reality* in which there was no place, no desk, no drawer or pigeonhole, to put predictive models, nor any nails on the walls to hang them onto. The predictive models *simply didn't make sense*. Instead, ambitions, plans and follow-ups did, as well as quality-assurance processes.

Concluding discussion

In one of Astrid Lindgren's children's books about Pippi Longstocking, her friends bring her a birthday present. As soon as Pippi gets the present out of the parcel – a trumpet – she starts to play it. All her friends are astonished and one of them says that they didn't know that she could play the trumpet. Pippi answers: “- *It's easier now that I have one*”.

In similar vein, this study of how new attention was created through the construction of new concepts and measurements for management control came to be related to its uses: the line managers knew how to play and just waited to get the trumpet in their hands. This was also crucial to the final demands on the health statement as a management control model. The main focus of this study has been to investigate the process whereby new frameworks and measurements of management control are formulated and defined. As the story of Notown's health statement turned out, the process was not only shaped by the making of the instrument – the trumpet – itself, but also about the expectations and requirements needed to make it work – to make music out of the trumpet – by the ones who were going to use it. The match between a science-framing and a practice-framing of management control within the project group was finally influenced in the fourth and last round by the line managers' say about the requirements for using the instrument that the project group was about to make. In that way, this study aiming at saying something about the process of making the trumpet may have something more to say about how management control is played in practice: it was not about depiction and prediction but rather about turning the organization's scarce attention towards the critical issue of employee health.

The most fundamental rejection to such a claim is a principal one: practice is always situated and people make a difference through their diverse responses to diverse situations, not following any general rule. The acknowledgement of the role of agency with narration as a basic element of human life requires unpredictability (Czarniawska, 2004 p. 13). This would be the state of affairs also in different parts of Notown's administration. As Ahrens and Chapman (2007) commented, “It is not easy to determine what bearing the diverse purposes of organizations have on the activities of their mem-

bers.” (p. 22) Consequently, this analysis adds to the scepticism of the adage that “what gets measured gets managed” (c.f. Catasús et al., forthcoming). In other words, although the practice-framing shaped the requirements of the health statement, the practice of management control cannot be expected to be identical or possible to generalize, in a predicting sense, even across the different departments of Notown, nor elsewhere.

The Notown story highlights the fragility of the meaning of management control, through a process of naming and framing. This ambiguity of management control was expressed in and through the trade-off between different attributes of performance measurements at different times during the process. This observed fragility of meaning concurs with some of the naturalistic and Latourian alternative research within management accounting (Baxter and Chua, 2003 p. 99ff) as well as with findings about the situated (Ocasio, 1997), highly transitory and temporal character of cognition, resting on intense and shared interaction (Elsbach et al., 2005). These characteristics about the process are also in line with Lowe and Jones’ (2004) study of the work of defining performance indicators.

In this study, patterns with combinations of context and schema (Elsbach et al., 2005) have been identified through the *science-framing* of management control associated with the *naming* of management accounting and control concepts, and the *practice-framing* strongly de-emphasizing the importance of characteristic features of management control, notably indicators and predictive models. These observations shed light on the trade-off between different attributes of performance measurements (Malina and Selto, 2004), especially concerning the balance between validity and reliability (Franco-Santos and Bourne, 2005). The near breakdown of the process in episode two concurs with Kaplan and Norton’s (2001) experience that the demand for valid data for every measure threatens the feasibility of constructing score cards. The outcome of the project with the practice-framing of the fourth episode also supports findings in favour for ‘good enough’ measurement (Johnston et al., 2002), that a true and fair view may be beyond the ambitions of management (Catasús et al., forthcoming) and that practitioners may be perfectly happy with less than perfect measurement (Ahrens and Chapman, 2007). Hence, this study supports scepticism against the ideals of cybernetic control (c.f. Simons, 1995 p. 33).

The theoretical analysis of the Notown story has balanced on the boundary between the cognitive and the social: a source of many academic disputes. Ocasio claimed that what people do depends on what they focus their attention upon (1997, p. 187): be it routines guiding and saving attention, or attention-demanding questioning of the tacit, ruthlessly generalized programs underlying efficient skills, allowing for conscious adaptation and innovation. However, Ocasio’s attention-based view of the firm further suggests that what people *do* is what really matters to attention. This emphasis is further underlined by Schatzski’s (2005) suggestion that although individu-

als' state of mind (such as their attention) is partly constitutive of social events, these cannot be reduced to the sum of individual's minds and action. Instead we should conceive of them as ontologically distinct entities of practice: as genuinely collective and social phenomena. Furthermore, as Ahrens and Chapman (2007) suggested, key to understanding of cognition in practice is that elements of it take place outside the heads of the actors and is distributed over the environment (p. 10). Hence, this analysis is in line with the increasing questioning of the border between the cognitive and the social through the notion of distributed cognition (c.f. Giere and Moffatt, 2003).

In the Notown story, it was the dialogue rather than the initial individual positions on the subjects that seemed to matter for the outcome. Hence, it can be discussed whether cognition was not a property of the system of interaction, rather than of the individuals. Furthermore, the centrality of the social mobilization of the line managers at *the October 4th meeting* emphasizes the role of *teleoaffective structures* of the evolving practice, guiding action and thereby also attention towards specific aspects of the situation.

The theories chosen to analyze the case emphasize the need for Notown's managers to manifest their priorities and intent in action to influence subordinates' behaviour and perception in the diverse practices of the organization adding up to patterns of distributed attention. Consequently, the best indication of whether new attention was created throughout the organization should be the collective commitment to act. This commitment did not stem from any properties of the formal management control system, but from the structural, social, cognitive and emotional effects of the broader project of improving employee health and the October 4th meeting where Notown's managers came together to discuss the question: "-Why do you go to work?"

This has immediate consequences for the research question '*How is new attention created in management control?*' The answer needs to be complemented with further assumptions to be addressed by this study. Hence, accepting the uncertainty concerning whether 'what gets measured gets managed' suggested by both an attention-based view and a practice theory of management control, the answer must be stated:

Given that 'what gets measured gets managed' or that the collective commitment of Notown's line managers for the project of improving health can be taken as a sufficient indication of that the aspect of employee health was incorporated into their practices; new attention in management control was created through a process of alternation between a science-framing and a practice-framing of management control.

It can be discussed whether the need to make explicit these assumptions in answering the research question should be seen as a shortcoming or a strength of this study. The arguments for adding conditions for the answer rather than restating the research question have been 1) the practical rele-

vance of the research question, 2) the practical limits to extending the research to answer to the research question without reservations, and 3) the ability of the chosen theory to reconcile contradictions between the adage of management control and some empirical findings (c.f. Berry et al., 1984; Catasús et al., forthcoming). Notably, the results of Catasús et al.'s study examining the adage rather support the theories chosen here.

With a science-framing of management control, new attention towards employee health was created through the distribution of the concepts and measurements of the health statement. With a practice-view, assuming a language game model of communication, this may also be assumed, but on different grounds: the mere distribution of headings and numbers does not necessarily create attention by itself, and how attention is directed towards certain *aspects* of any practice-situation is not given - it is shaped by practice.

Both practice and attention are socially shaped and structured in circular, inherently social and unpredictable ways. However, neither is fully haphazard. It is in relation to the diverse practices of an organization, management accounting frameworks and numbers gain relevance and meaning. This highlights the importance of human communication around them. According to Schatzki (2005), the development of practice is dependent upon the *understanding* of the task, *rules* and *teleoaffective structures*. Hence, a practice theory of management control assumes that the concepts and numbers implemented to create attention may or may not adhere to the adage. It may well be that the measurements, rather than the operations, get managed efficiently (c.f. Emiliani, 2000).

Contributions and implications

As this text has shown, there is much more to the issue of attention than only its scarcity. Earlier studies of attention within management control have concerned the use of measurements in practice, as a subdivision of management control, typically defined by or focusing on the formal management control systems. This analysis suggests a practice-notion of management control. In relation to Kaplan and Norton's (2001) and Simons' (1995) treatment of the issue, this study adheres to a language game model of communication, rather than to a conduit model of communication, which is typically favoured in management control. The focus here also differs from most "alternative" academic writings on management control (c.f. Baxter and Chua, 2003) in that both the attention-based view and the practice notion of management control emphasize the possibilities of organizing, rather than the negative theme of the inhibitory consequences of limited human capacity

for attention, or the post-modernist interests in the politics of knowledge.²⁵ Both practice-theory within management control (Ahrens and Chapman, 2007) and Ocasio's (1997) attention-based view emphasize the possibilities for organizations to shape practice and thereby attention. Hence, this text has tried to explore the *possibilities* for organizations to focus and align their diverse practices to leverage the limited attention they possess and invoke congruent behaviour.

Although the measurement problem associated with the project group's science-framing of management control almost stalled the project, measurement wasn't the big issue of management control practices. Instead, the roughest thinkable measurement was found acceptable in terms of the dichotomy of "yes" or "no" concerning the presence of quality assurance processes. This may imply that the important aspect of management control in Notown's practice wasn't "command-and-control" (Simons, 1995 p. 3) but rather asking people to do the right thing (Euske et al., 1993 p. 295), especially as the emphasis was moved from the follow-up to intents and ambitions in the fourth episode. As such, this study contributes to an understanding of management control with its attention-directing *use* of concepts and measurements at its centre.

One of the most general implications of this study follows from the language game assumptions of human communication assumed in this analysis. Kaplan and Norton (2001) strongly emphasized the importance of strategy implementation and the role measures play in that endeavour. They suggested that communication of strategy was the important thing about measurement:

"Organizations today need a language to communicating strategy as well as processes and systems that help them implement strategy and gain feedback about their strategy. Success comes from having strategy become everyone's everyday job. Several years ago, we introduced the Balanced Scorecard. At the time, we thought the Balanced Scorecard was about measurement, not about strategy. ... But what were the appropriate measures of future performance? ... The answer turned out to be obvious: *Measure the strategy!* (Kaplan and Norton, 2001 p. 1ff.)

The above analysis of why the line managers didn't get what the predictive models were about concurs with this logic and the development of Notown's health statement project, with its final emphasis on the role of intentions and *ambitions* shares the same logic as well. Furthermore, in line with Kaplan and Norton, it also puts an emphasis on "everyone's everyday job", as well as their acknowledgement of the role of the different knowledge, language and culture of different everyday jobs (2001, p. 11). However, the theories used to explain the outcome of the story of Notown go

²⁵ C.f. Czarniawska (2004)

against the grain with most of both normative frameworks and academic research within management control, typically relying on a conduit model understanding of human communication and a science-framing of management control. In Notown's case, the science-framing showed to have inhibitory consequences. It is not claimed that we therefore should draw the general conclusion that a science-framing is always negative for all organizations at all times. However, in a truly social and unpredictable world of change with moving targets, measurements are not decisive for judging performance. Instead, performance will rather be the negotiation about what was done in relation to what became possible: accounting for our stories of justification²⁶, perhaps telling about the efforts to avoid what Anthony (1965) called "unthinking mediocrity" (p. 30). Hence, measurements, strategy maps or predictive models should at the best be parts of our narratives, visualizing (Mouritsen et al., 2001) and dramatizing (Catasús and Gröjer, 2006) to justify and induce beliefs generating perspectives and action rather than depiction.

The language game understanding of human communication has wide-ranging implications for the notion of accounting as the language of business. Discussing the role of accounting in network relations, Mouritsen and Thrane (2006) argued that "Managerial techniques are not mental maps through which network partners perceive the world" (p. 269). On the other hand, as Quattrone and Hopper (2005) suggested, information technologies and accounting "are not innocent in defining what is seen" (p. 735). Also, Roberts and Scapens argued that "It is undoubtedly possible to view accounting as a language" (1985, p. 448).²⁷ McKernan (2007) challenged the idea that accounting should be understood as a medium through which we see – or even construct – the world. From a new pragmatist – antirepresentationalist but not antirealist – standpoint, he argued that accounting is on strongest ground when it has a "direct causal relation with objects and events upon which observers can triangulate" (p. 159). With McKernan's argument, accounting neither shows things as they are, nor provides conceptual schemes as dense as to construct reality (2007, p. 168). Instead, a method of radical interpretation requires the interpreter to go "go directly to the conditions, objects and events, in the world to determine the content of the speaker's utterances" (ibid. p. 169). In other words, to detect the *meaning* of utterances, the interpreter needs to take part – at least partly – in the language game of the speaker. Hence, contextualization of accounting numbers is essential for generating meaning (Ahrens and Chapman, 2007).

²⁶ C.f. Roberts and Scapens (1985) "cosmetic adjustments to figures" (p. 452) or explanations used as a "mask" (ibid. p. 453)

²⁷ With reference to Daft and Wigington (1979) whose aim was to explain e.g. why practitioners resist analytical methods and why managers pay attention to detail, rumours and gossip: because of the high level of complexity of human language as opposed to e.g. mathematics.

The important consequence for management control theory and practice of a language game understanding of human communication is that language is generated out of practice, rather than the other way around. Hence, accounting figures – or whatever diverse concepts and measurements that may be applied within management control – take on life and meaning in their local context. Seeing and hearing things does not presuppose thought with propositional content, however perceiving how things *are* does: once in place language becomes a mode of perception (McKernan, 2007 p. 170). Human language is essentially about *meaning* and this is not contained in the sign or the sounds they are associated with. And they are only associated within a specific context. What the sound means does not least depend on in what context it is spoken and in which language, dialect and jargon. This meaning is shaped locally in the language games of practice. Hence, although accounting provides categories and concepts, knowledge and meaning is provided through action and social interaction within communities of practice (c.f. Roy, 2003; Boland, 1996). While attention can be directed by the exhibition in practice of what matters and not, meaning and language will grow out of that emerging practice. Hence, with the underdefined character of management control's concepts and figures, not providing unambiguous meaning, accounting in itself may not provide much more than the *phonetics*²⁸ of business talk.

As shown in this story of Notown's health statement, management control and its indicators can mean different things, depending on how it is contextualized in practice. These are not the only words having different meaning depending on context and use. Rather, a language game model of communication suggests that this is always the case. Language is not about words, but about meaning, which turns information into actionable knowledge.

Implications for researchers: The challenge of practice

It is suggested that further research should continue to explore the possibilities of organizing while acknowledging the implications of a language game understanding of human communication. Furthermore, as theories develop in relation to their historical context, often as counter-programs to dominant ideas, further attempts to disentangle theoretical insights from their original programmatic ambitions and pathos should be encouraged. Finally, the richness of intensive, field-based methods is confirmed and strongly recommended for further research.

A challenge for the research community is the question of why practitioners on the one hand seem to deviate from the rigorous ideals of rationalistic frameworks, while they on the other hand seem to cling to them: - Why are the rationalistic, simplistic and functional frameworks explaining superior

²⁸ Phonetics is concerned with the speech sounds, unregarded the meaning of words.

performance through techniques so popular among practitioners, while the more informed writings are not? It may be argued that it may be a matter of marketing or taste and style: the romantic comedy is a bestseller, while the satire only attracts smaller audiences (Czarniawska, 2004). Should it be understood as a matter of fashion, giving credit to the logic of appropriateness of new institutional theory? Or can it be argued that the limited rationality of human behaviour in practice takes care of itself: practitioners don't need the realistic descriptions to know what practice is like. Instead, they want to read about what ambitions they could pursue and what results they could hope for. With McKernans (2007) argument, capability to communicate across communities does not rely on initially shared understandings as much as on an imaginative awareness of human interests, attitudes and concerns: "We could not communicate with a creature that shared none of our interests and consequently did not respond to the world's features in ways that made patterns we could make sense of" (p. 172). So, what are our interests and which ones do we share?²⁹

Implications for managers: Scarcity and focus – a meaningful solution

There are a few practical implications to be drawn from this story. First of all, the scarcity of attention means that over a certain level, *the more* information that is distributed throughout an organization, *the less* we can predict what information catches the attention of its intended recipients.

Secondly, even if we can observe that a piece of information is received, we cannot observe how it is *understood* other than through the *reaction* of the recipients. Furthermore, as this reaction is not necessarily direct and simple, but often take the form of quiet alterations of beliefs, rearrangement of intents or adjustment of understandings, we had better not take the *meaning* of the message for granted.

This leads to a third implication of practical value: if you want to manage and control people's attention, you had better take control of the process by which the information is *contextualized* to become meaningful. In other words, if you have something important to say, make it a part of a story, a *meaningful* narrative of what is happening and where we are going. Such efforts will not only make the present information meaningful and actionable, but will also affect whether and how future information will be attended to. As attention is shaped through the context of acting and knowing throughout the diverse communities of an organization, management control information will also gain its meaning and *relevance* through that practice.

The forth and last implication pushed forward here concerns the work of designing the management control frameworks and concepts to manage at-

²⁹ For a discussion on the practical usefulness of research and consulting, see March (1999).

tention. The outcome of this story strongly recommends a better balance of focus between the *formal* information system and the *practical uses* of that system. Emphasizing the attention-directing *aspect* of management control, this study suggests a move away from the demands of a science-framing of management control in favour for a practice-framing through which *meaningful action under uncertainty* becomes more important than measurement and prediction per se. Such an understanding of management control should avoid tendencies to make the best the enemy of the good and make management control systems more *relevant* and *useful* in practice.

Appendix: Materiel summary

Date	Group	Documentation (hrs:min:sec)
2002-08-22	Seminar I National project	Notes
2002-08-23	Seminar I National project	Notes
2002-08-29	Seminar II National project	Notes
2002-08-30	Seminar II National project	Notes
2002-09-27	Project group meeting, Notown	Notes
2002-10-15	Seminar III National project	Notes
2002-10-16	Seminar III National project	Notes
2002-11-09	Project group meeting, Notown	Notes
2002-11-28	Project group meeting	Notes
2003-01-15	Kick-off Phase 2, project group	Notes
2003-02-04	Project group meeting	Notes
2003-02-11	Meeting with Project leader	Notes
2003-02-20	Steering group	Film (1:41:04)
2003-02-27	Steering group	Film (1:41:46)
2003-03-10	Project group	Film (1:30:02)
2003-04-24	Kick-off Stage 3, project group	Film (1:22:43)
2003-04-30	WorkGrp Dragon	-
2003-05-08	WorkGrp Robinson	Film (0:33:07)
2003-05-09	WorkGrp Columbus	Film (2:45:33)
2003-05-13	WorkGrp Sherlock	Film (1:48:15)
2003-05-14	WorkGrp Robinson	Film (1:03:04)
2003-05-14	WorkGrp Dragon	Film (1:24:20)
2003-05-19	WorkGrp Dragon	Film (1:31:28)
2003-05-20	WorkGrp Robinson	Film (1:01:22)
2003-05-23	WorkGrp Sherlock	Film (1:04:27)
2003-05-26	Project group: Results Phase 2	Film (1:53:37)
2003-06-05	WorkGrp Columbus	Film (1:44:13)
2003-06-10	Steering group	Film (1:47:13)
2003-06-13	Meeting with line managers	Notes
2003-06-19	Steering group	Notes
2003-09-19	Project group	-
2003-09-30	WorkGrp Columbus	Film (2:10:10)
2003-10-02	WorkGrp Sherlock	Film (1:13:17)
2003-10-15	WorkGrp Dragon	Film (1:44:33)
2003-10-16	Focus-group Steering group	Film (1:57:34)

2003-10-16	Focus-group Project group	Film (1:24:37)
2003-10-21	WorkGrp Columbus	Film (1:34:33)
2003-10-23	WorkGrp Sherlock	Film (1:15:17)
2003-11-06	Project group – Results Phase 2	Film (1:42:19)
2003-11-28	Steering group	-
2003-12-12	Steering group	Film (1:57:40)
2004-01-14	Project group	Film (1:38:40)
2004-01-21	Steering group	-
2004-01-27	Meeting with Project leader	Notes
Total time		(39:30:54)

References

- Anthony, R.N. (1965) *Planning and Control Systems*, Division of research, Graduate school of business administration, Harvard University, Boston.
- Anthony, R.N. and Govindarajan, V. (2007) *Management Control Systems*, 12th edition, McGraw-Hill, Boston.
- Antonowski, A. (1987) *Unravelling the Mystery of Health: How People Manage Stress and Stay Well*, Jossey-Bass, London.
- Ahrens, T. and Chapman, C.S. (2007) "Management control as practice", *Accounting, Organization and Society*, Vol. 32, pp 1-27.
- Ahrens, T. and Dent, J.F. (1998) "Accounting and Organizations: Realizing the richness of field research", *Journal of Management Accounting Research*, Vol. 10, pp. 1-39.
- Argyris, C. (1977) "Organizational learning and management information systems", *Accounting, Organization and Society*, Vol. 2, No. 2, pp. 113-123.
- Asplund, J. (1970) *Om undran inför samhället*, (On wondering at society [in Swedish]) Argos, Uppsala.
- Atkinson, A.A., Balakrishnan, R., Booth, P., Cote, J. M., Groot, T., Malmi, T., Roberts, H., Uliana, E. and Wu, A. (1997) "New Directions in Management Accounting Research", *Journal of Management Accounting Research*, Vol. 9, pp. 79-108.
- Baumard, P. (1999) *Tacit knowledge in organizations*, SAGE, London.
- Baxter, J. and Chua, W.F. (2003) "Alternative management accounting research – whence and whither", *Accounting, Organization and Society*, Vol. 28, pp. 97-126.
- Berry, A.J., Caps, T., Cooper, D., Ferguson, P., Hopper, T. and Low, E.A. (1984) "Management control in an area of the NBC: rationales of accounting practices in a public enterprise." *Accounting, Organizations and Society*, Vol. 10, pp. 3-28.
- Bessire, D. and Baker, R. (2005) "The French *Tableau de bord* and the American Balanced Scorecard", *Critical Perspectives on Accounting*, Vol. 16, pp. 645-664.
- Bhimani, A. and Roberts, H. (2004) "Management accounting and knowledge management: in search of intelligibility" (Editorial), *Management Accounting Research*, Vol 15, pp. 1-4.
- Boland, R.J. (1993) "Accounting and the interpretive act", *Accounting, Organization and Society*, Vol. 18, No. 2/3, pp. 125-146.
- Boland, R.J. (1996) "Why shared meanings have no place in structuration theory: A reply to Scapens and Macintosh", *Accounting, Organization and Society*, Vol. 21, No. 7/8, pp. 691-697.
- Boland, R.J., Tenkasi, R.V. and Te'eni, D. (1994) "Designing Information Systems to Support Distributed Cognition", *Organization Science*, Vol. 5, No. 3, pp. 456-475.

- Boland, R.J. and Tenkasi, R.V. (1995) "Perspective making and perspective taking in communities of knowing", *Organization Science*, Vol. 6, No. 4, pp. 350-372.
- Bouquet J., Morisson, A. and Birkinshaw, J. (2004) "Determinants and performance implications of global mindset: an attention-based perspective", *Strategic and International Management Working Papers, SIM 30*, London Business School.
- Brandom, R. (1976) "Truth and Assertibility", *The Journal of Philosophy*, Vol. 73, No. 6, pp. 137-149.
- Brown, J.S. and Duguid, P. (1991) "Organizational learning and communities-of-practice: Toward a unified view of working, learning and innovation", *Organization Science*, Vol.2, No. 1, Special Issue: Organizational Learning, pp. 40-57.
- Burns, J. and Scapens, R.W. (2000) "Conceptualizing management accounting change: an institutional framework", *Management Accounting Research*, Vol. 11, pp. 3-25.
- Castells, E. (1996) *The rise of the network society*, Blackwell publishers, Oxford.
- Castells, E (1998) *End of Millenium*, Blackwell publishers, Oxford.
- Catasús, B. and Gröjer, J.-E. (2006) "Indicators: on visualizing, classifying and dramatizing", *Journal of Intellectual Capital*, Vol. 7, No. 2, pp. 187-203.
- Catasús, B., Ersson, S., Gröjer, J.-E. and Wallentin, F.Y. (forthcoming) "What gets measured gets ... - on indicating, mobilizing and acting", Forthcoming in *Accounting, Auditing and Accountability Journal*.
- Chia, R. and Holt, R. (2006) "Strategy as practical coping: A Heideggerian perspective", *Organization Studies*, Vol. 27, No. 5, pp. 635-655.
- Chua, W.F. (2007) "Accounting, measuring, reporting and strategizing – Re-using verbs: A review essay", *Accounting, Organization and Society*, Vol. 32, pp. 487-494.
- Cohen, M.D. and Sproull, L.S. (1991) "Editors introduction", Special issue: Organizational Learning, *Organization Science*, Vol. 2, No. 1.
- Cohen, M.D., March, J.G. and Olsen, J.P. (1972) "A garbage can model of organizational choice", *Administrative Science Quarterly*, Vol. 17, pp. 1-25.
- Cyert, R.M. and March, J.G. (1992) [1963] "*A behavioural theory of the firm*", 2nd edition, Blackwell Publishers Inc., Malden, MA.
- Czarniawska, B. (1998) *A narrative approach to organization studies*, Sage, Thousand Oaks.
- Czarniawska, B. (2004) *Narratives in Social Science Research*, Sage, London.
- Daft, R.L. and Wiginton, J.C. (1979) "Language and Organization", *Academy of Management Review*, Vol. 4, No. 2, pp. 179-191.
- Davenport, T.H. and Beck J.C. (2001) *The attention economy*, Harvard Business School Press.
- Den Herzog, F. and Roberts, H. (1992) "Learning strategies for management accounting in unprogrammable contexts", *Accounting, Management & Information Technologies*, Vol. 2, No. 3, pp. 165-182.
- Drucker, P. (1964) "Control, controls and management", In: Bonini, C.P., Jaedieke, R.K. and Wagner, H.M. (Eds.) *Management Controls: New directions in Basic Research*, McGraw-Hill, Maidenhead.
- Elsbach, K.D., Barr, P.S. and Hargadon, A.B. (2005) "Identifying Situated Cognition in Organizations", *Organization Science*, Vol. 16, No. 4, pp. 422-433.
- Emiliani, M.L. (2000) "The false promise of 'what gets measured gets managed'", *Management Decision*, Vol. 38, No. 9, pp. 612-615.
- Ersson, S. (2006) "Indicators as negotiated reality", Conference paper presented at the *29th Annual Congress of the European Accounting Association*, Dublin, Ireland, 22-24 March, 2006.

- Euske, K.J., Lebas, M.J. and McNair, C.J. (1993) "Performance management in an international setting", *Management Accounting Research*, Vol. 4, pp. 275-299.
- Feldman, S.P. (2004) "The culture of objectivity: Quantification, uncertainty, and the evaluation of risk at NASA", *Human Relations*, Vol. 57, No. 6, pp. 691-718.
- Franco-Santos, M. and Bourne, M. (2005) "An examination of the literature relating to issues affecting how companies manage through measures", *Production, planning & control*, Vol. 16, No. 2, pp. 114-124.
- Giere, R.N. and Moffatt, B. (2003) "Distributed Cognition: Where the Cognitive and the Social Merge", *Social Studies of Science*, Vol. 22, No. 2 (April), pp. 301-310.
- Gigliani, G.B. and Bedeian, A.G. (1974) "A Conspectus of Management Control Theory: 1900-1972", *Academy of Management Journal*, Vol. 17, No. 2, pp.292-305.
- de Haas, M. and Algera, J.A. (2002) "Demonstrating the effect of the strategic dialogue: participation in designing the management control system", *Management Accounting Research*, Vol. 13, pp. 41-69.
- Hacking, I. (1999) *The Social Construction of What?*, Harvard University Press, Cambridge.
- Hansen M.T. and Haas, M.R. (2001) "Competing for Attention in Knowledge Markets: Electronic Document Dissemination in a Management Consulting Company", *Administrative Science Quarterly*, Vol. 46, pp. 1-28.
- Hedberg, B.L.T., Nystrom, P.C. and Starbuck, W.H. (1976) "Camping on Seesaws: Prescriptions for a Self-Designing Organization", *Administrative Science Quarterly*, Vol. 21, March 1976, pp. 41-65.
- Henri, J.-F. (2006) "Organizational culture and performance measurement systems", *Accounting, Organization and Society*, Vol. 31, pp. 77-103.
- Hiramoto, T. (1991) "Restoring the Relevance of Management Accounting", *Journal of Management Accounting Research*, Vol. 3, Fall, pp. 1- 15.
- Hofstede, G. (1978) "The Poverty of Management Control Philosophy", *Academy of Management Review*, July, pp. 450-461.
- Hofstede, G. (1981) "Management control of public and not-for-profit activities", *Accounting, Organizations and Society*, Vol. 6, No. 3, pp. 193-211.
- Hopwood, A.G. (1983) "On trying to study accounting in the contexts in which it operates", *Accounting, Organization and Society*, Vol. 8, No. 2/3, pp. 287-305.
- Irvine, H. and Gaffikin, M. (2006) "Getting in, getting on and getting out: reflections on a qualitative research project", *Accounting, Auditing and Accountability Journal*, Vol. 19, No. 1, pp. 115-145.
- Ivarsson Westerberg, A. (2004) *Papperspolisen. Den ökande administrationen i moderna organisationer*, (The paper-police. The increasing administration in modern organizations [in Swedish]), PhD dissertation, Stockholm School of Economics, Stockholm.
- Johanson, U. (1999) "Why the concept of human resource costing and accounting does not work", *Personnel Review*, Vol. 28, No. 1/2.
- Johnston, R., Brignall, S. and Fitzgerald, L. (2002) "'Good enough' performance measurement: a trade-off between activity and action", *Journal of the Operational Research Society*, Vol. 53, No. 3. pp. 256-262.
- Jönsson, S. (1998) "Relate management accounting research to managerial work!", *Accounting, Organization and Society*, Vol. 23, No. 4, pp. 411-434.
- Kaplan, R. S. and Norton, D. P. (1996) *The Balanced Scorecard*, Harvard Business School Press, Boston.
- Kaplan, R.S. and Norton, D.P. (2001) *The Strategy Focused Organization*, Harvard Business School Press, Boston.

- Knorr-Cetina, K. (1999) *Epistemic cultures: How the sciences make knowledge*, Harvard University Press, Cambridge.
- Kuhn, T.S. (1962) *The Structure of Scientific Revolutions*, The University of Chicago Press, Chicago.
- Lackoff, G. (1987) *Women, fire and dangerous things*, The University of Chicago press, Chicago.
- Lackoff, G. and Johnson, M. (1980) *Metaphors we live by*, The University of Chicago press, Chicago.
- Langley, A. (1999) "Strategies for theorizing from process data", *Academy of Management Review*, Vol. 21, No. 4, pp. 691-710.
- Latour, B. (2004) "Why Has Critique Run out of Steam? From Matters of Fact to Matters of Concern", *Critical Inquiry*, Vol. 30, No. 2, Winter, pp. 225-248.
- Lave, J. and Wenger, E. (1991) *Situated learning – Legitimate peripheral participation*, Cambridge university press, Cambridge.
- Lowe, A. and Jones, A. (2004) "Emergent Strategy and the Measurement of Performance: The Formulation of Performance Indicators at the Microlevel", *Organization Studies*, Vol. 25, No. 8, pp. 1313-1337.
- Macintosh, N.B. and Scapens, R.W. (1990) "Structuration theory in management accounting", *Accounting, Organization and Society*, Vol. 15, No. 5, pp. 455-477.
- Malina, M.A. and Selto, F.H. (2004) "Choice and change of measures in performance measurement models", *Management Accounting Research*, Vol. 15, pp. 441-469.
- Malmi, T. and Granlund, M. (2006) "In search of management accounting theory", Paper presented at the 29th Annual Congress of European Accounting Association, 21-23.3.2006, Dublin.
- March, J.G. (1999) "Organizational Consultants and Organizational Research", In March, J.G. (Ed.) *The Pursuit of Organizational Intelligence*, Blackwell, Oxford.
- March, J.G. and Simon, H.A. (1958) *Organizations*, Wiley, New York.
- McKernan, J.F. (2007) "Objectivity in accounting", *Accounting, Organizations and Society*, Vol. 32, pp. 155-180.
- Molander, B. (1996) *Kunskap i handling*, (Knowledge in action [in Swedish]) Daidalos, Göteborg.
- Mouritsen, J., Larsen, H.T. and Bukh, P.N.D. (2001) "Intellectual capital and the 'capable firm': narrating, visualizing and numbering for managing knowledge", *Accounting, Organization and Society*, Vol. 26, pp. 735-762.
- Mouritsen, J. and Thrane, S. (2006) "Accounting, network complementarities and the development of inter-organizational relations", *Accounting, Organization and Society*, Vol. 31, pp. 241-275.
- Neely, A. (2005) "The evolution of performance measurement research", *International Journal of Operations & Production Management*, Vol. 25, No. 12, pp. 1264-1277.
- Nonaka, I. and Takeuchi, H. (1995) *The Knowledge-Creating Company*, Oxford University Press.
- Ocasio, W. (1997) "Towards an attention-based view of the firm", *Strategic management journal*, Vol. 18, Summer (Special Issue), pp. 187-206.
- Orlikowski, W.J. (2000) "Using technology and constituting structures: A practice lens for studying technology in organizations", *Organization Science*, Vol. 11, No. 4, July-August, pp. 404-428.

- Otley, D.T. (1983) "Concepts of Control: the Contribution of Cybernetics and Systems Theory to Management Control", In Lowe, T. and Machin, J.L.J. (Eds.) *New Perspectives in Management Control*, Macmillan Press, London.
- Otley, D. (1999) "Performance management: a framework for management control systems research", *Management Accounting Research*, Vol. 10, pp. 363-382.
- Otley, D. (2001) "Extending the boundaries of management accounting research: developing systems for performance measurement", *British Accounting Review*, Vol. 33, pp. 243-261.
- Otley, D.T. and Berry, A. (1980) "Control, organization and accounting", *Accounting, Organization and Society*, Vol. 5, No. 2, pp. 231-244.
- Otley, D., Broadbent, J. and Berry, A. (1995) "Research in Management Control: An Overview over its Development", *British Journal of Management*, Vol. 6 (Special Issue), S31-S44.
- Parsons, K. (Ed.) (2003) *The Science Wars: Debating Scientific Knowledge and Technology*, Prometheus Books, New York.
- Perrow, C. (1984) *Normal accidents*, Princeton university press, Princeton.
- Pettigrew, A.M. (1997) "What is a processual analysis?", *Scandinavian Journal of Management*, Vol. 13, No. 4, pp. 337-348.
- Power, M.K. (1991) "Educating accountants: towards a critical ethnography", *Accounting, Organization and Society*, Vol. 16, No. 4, pp. 333-353.
- Quattrone, P. and Hopper, T. (2005) "A 'time-space odyssey': management control systems in two multinational organizations", *Accounting, Organization and Society*, Vol. 30, pp. 735-764.
- Roberts, J. and Scapens, R. (1985), "Accounting systems and systems of accountability – understanding accounting practices in their organizational context", *Accounting, Organization and Society*, Vol. 10, No. 4, pp. 443-456.
- Rorty, R. (1991) *Objectivity, Relativism and Truth*, Cambridge University Press.
- Rorty, R. M. (1992) "Introduction" in Rorty, R. M. (Ed.) *The Linguistic Turn*, The University of Chicago Press, Chicago.
- Roy, S. (2003) *Navigating in the Knowledge Era*, PhD dissertation, Stockholm University School of Business, Stockholm.
- Rutherford, D. (1998). "Universal language", In E. Craig (Ed.), *Routledge Encyclopedia of Philosophy*. London: Routledge. Retrieved February 21, 2007, from <http://www.rep.routledge.com/article/DA072>
- Scapens, R. (2006) "Understanding management accounting practices: A personal journey", *The British Accounting Review*, Vol. 38, pp. 1-30.
- Scapens, R.W. and Macintosh, N.B. (1996) "Structure and agency in management accounting research: a response to Boland's Interpretive act", *Accounting, Organization and Society*, Vol. 21, No. 7/8, pp. 675-690.
- Schatzki T.R. (2005) "The sites of organizations", *Organization Studies*, Vol. 26, No. 3, pp. 465-484.
- Schön, D.A. (1983) *The Reflective Practitioner*, Ashgate Publishing, Aldershot.
- Simon, H. (1955) "A Behavioural Model of Rational Choice", *The Quarterly Journal of Economics*, Vol. 69, No. 1, February, pp. 99-118.
- Simon, H.A. (1971) "Designing Organizations for an Information-rich World", in Greenberger, M. (Ed.) *Computers, Communications, and the Public Interest*, The Johns Hopkins Press, Baltimore.
- Simon, H.A. (1997) [1945] *Administrative behaviour*, 4th edition, The Free Press, New York.
- Simon, H.A., Kozmetsky, G., Guetzkow, H. and Tyndall, G. (1954) *Centralization vs. decentralization in organizing the controller's department*, The Controllership Foundation, New York.

- Simons, R. (1995) *Levers of Control*, Harvard Business School Press, Boston.
- Snook, S. (2000) *Friendly fire – The accidental shutdown of U.S. Black Hawks over Northern Iraq*, Princeton University Press, Princeton.
- Stern, R.N. and Barley, S.R. (1996) “Organizations and Social Systems: Organization Theory’s Neglected Mandate”, *Administrative Science Quarterly*, Vol. 41, pp. 146-162.
- Suppe, F. (1998). “Theories, scientific”, In E. Craig (Ed.), *Routledge Encyclopedia of Philosophy*. London: Routledge. Retrieved February 26, 2007, from <http://www.rep.routledge.com/article/Q104>
- Tsoukas, H. and Chia, R. (2002) “On organizational becoming: Rethinking organizational change”, *Organization Science*, Vol. 13, No. 5, pp. 567-582.
- Vaivio, J. (1999) “Exploring a ‘non-financial’ management accounting change”, *Management Accounting Research*, Vol. 10, pp. 409-437.
- Vaivio, J. (2004) “Mobilizing Local Knowledge with ‘Provocative’ Non-financial Measures”, *European Accounting Review*, Vol. 13, No. 1, pp. 39-71.
- Van de Ven, A.H. and Poole, M.S. (2005) “Alternative approaches for studying organizational change”, *Organization Studies*, Vol. 26, No. 9, pp. 1377-1404.
- Van der Linden, G. and Parker, P. (1998) “On paradoxes between human resources management, postmodernism, and HR information systems”, *Accounting, Management and Information Technologies*, Vol. 8, pp. 265-282.
- Weick, K.E. (1979) *The Social Psychology of Organizing*, Random House, New York.
- Weick, K.E. (1995) *Sensemaking in Organizations*, Sage, London.
- Wicks, A.C. and Freeman, R.E. (1998) “Organization Studies and the New Pragmatism: Positivism, Anti-positivism, and the Search for Ethics”, *Organization Science*, Vol. 9, No. 2, pp. 123-140.
- Whittington (2006) “Completing the practice turn in strategy research”, *Organization Studies*, Vol. 27, No. 5, pp. 613-634.
- Ds 2002:49 *Den svenska sjukan - sjukfrånvaron i åtta länder*, (The Swedish disease – sick-leave in eight countries [in Swedish]), Fritzes, Stockholm.
- SKL (2002) *Hög kommunal sjukfrånvaro – en statistisk synvilla?* (High municipal sick-leave rates – a statistical illusion? [in Swedish]), Sveriges Kommuner och Landsting, Stockholm.

DOCTORAL THESES

- 1 Nellbeck, Lennart, 1967, *Trävaruexportens distributionsvägar och förbrukning och Trävaruexportens distributionsled en modell*. Stockholm: Scandinavian University Books.
- 2 Ramström, Dick, 1967, *The Efficiency of Control Strategies*. Stockholm: Almqvist & Wiksell.
- 3 Landström, Lars, 1970, *Statligt kontra privat företagande. En jämförande organisationsteoretisk studie av det statliga företags beteende*. Uppsala: Företagsekonomiska institutionen.
- 4 Skår, John, 1971, *Produksjon og produktivitet i detaljhandelen. En studie i teori, problem og metoder*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 3.
- 5 Wadell, Birgitta, 1971, *Dagheimsbarns frånvaro ett kommunalt planeringsproblem*. Uppsala: Företagsekonomiska institutionen.
- 6 von der Esch, Björn, 1972, *Skatt, inflation, eget kapital: en ekonometrisk studie av lantbruksföretag*. Uppsala: Företagsekonomiska institutionen.
- 7-8 Hörnell, Erik & Vahlne, Jan-Erik, 1972, *The Deciding Factors in the Choice of a Subsidiary as the Channel for Exports*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 6.
- 9 Mattsson, Anders, 1972, *The Effects of Trade Barriers on the Export Firm*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 5.
- 10 Tornberg, Georg, 1972, *Internationell marknadskommunikation*. Stockholm: Prisma.
- 11 Wiedersheim-Paul, Finn, 1972, *Uncertainty and Economic Distance. Studies in International Business*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 7.
- 12 Söderbaum, Peter, 1973, *Positionsanalys vid beslutsfattande och planering*. Stockholm: Läromedelsförlagen.
- 13 Håkansson, Håkan, 1975, *Studies in Industrial Purchasing with Special Reference to Determinants of Communication Patterns*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 9.
- 14 Okoso-Amaa, Kweku, 1975, *Rice Marketing in Ghana*. Uppsala: Nordiska Afrikainstitutet.
- 15 Olson, Hans Christer, 1975, *Studies in Export Promotion: Attempts to Evaluate Export Stimulation Measures for the Swedish Textile and Clothing Industries*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 10.
- 16 Wootz, Björn, 1975, *Studies in Industrial Purchasing with Special Reference to Variations in External Communication*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 8.

- 17 Åkerblom, Mats, 1975, *Företag i inflation*. Uppsala: Research Report nr 7 (mimeo).
- 18 Johansson, Sven-Erik, 1976, *Fåmansbolag*. Uppsala: Research Report nr 1976:1. (mimeo).
- 19 Samuelsson, Hans-Fredrik, 1977, *Utländska direkt investeringar i Sverige*. (mimeo).
- 20 Lundberg, Lars, 1982, *Från Lag till Arbetsmiljö*. Malmö: Liberförlag.
- 21 Hallén, Lars, 1982, *International Industrial Purchasing. Channels, Interaction, and Governance Structures*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 13.
- 22 Jansson, Hans, 1982, *Interfirm Linkages in a Developing Economy. The Case of Swedish Firms in India*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 14.
- 23 Axelsson, Björn, 1982, *Wikmanshyttans uppgång och fall*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 15.
- 24 Sharma, Deo D., 1983, *Swedish Firms and Management Contracts*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 16.
- 25 Sandberg, Thomas, 1982, *Work Organizations and Autonomous Groups*. Lund: Liberförlag.
- 26 Ghauri, Pervez, 1983, *Negotiating International Package Deals*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr. 17.
- 27 Joachimsson, Robert, 1984, *Utländsägda dotterbolag i Sverige. En analys av koncerninterna transaktionsmönster och finansiella samband*. Stockholm: Liberförlag.
- 28 Kallinikos, Jannis, 1984, *Control and Influence Relationships in Multinational Corporations: The Subsidiary's Viewpoint. Application of the Resource Dependence Perspective for Studying Power Relationships in Multinational Corporations*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 19.
- 29 Hadjikhani, Amjad, 1985, *Organization of Manpower Training in International Package deal Projects Temporary Organizations for Transfer of Technology*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 21.
- 30 Klint, Mats B., 1985, *Mot en konjunkturpassad kundstrategi*. Uppsala: Företagsekonomiska institutionen.
- 31 Larsson, Anders, 1985, *Structure and Change Power in the Transnational Enterprise*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 23.
- 32 Lorendahl, Bengt, 1986, *Regionutvecklings- och lokaliseringsprocesser. Beslut och handling i kommunal näringspolitik och industriell lokalisering*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 24.

- 33 Borg, Malcolm, 1987, *International Transfers of Managers in Multinational Corporations. Transfer Patterns and Organizational Control*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 27.
- 34 Thunman, Carl G., 1987, *Technology Licensing to Distant Markets Interaction Between Swedish and Indian Firms*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 28.
- 35 Hyder, Syed Akmal, 1988, *The Development of International Joint Venture Relationships. A Longitudinal Study of Exchange of Resources, Control and Conflicts*. Uppsala: Department of Business Studies.
- 36 Gunnarsson, Elving, 1988, *Från Hansa till Handelshögskola. Svensk ekonomundervisning fram till 1909*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 29.
- 37 Wallerstedt, Eva, 1988, *Oskar Sillén. Professor och praktiker. Några drag i företagsekonomiämnets tidiga utveckling vid Handelshögskolan i Stockholm*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 30.
- 38 Smith, Dag, 1989, *Structure and Interpretation of Income Models*. Uppsala: Department of Business Studies
- 39 Laage-Hellman, Jens, 1989, *Technological Development in Industrial Networks*. Comprehensive Summaries of Uppsala Dissertations from the Faculty of Social Sciences nr 6.
- 40 Waluszewski, Alexandra, 1989, *Framväxten av en ny mekanisk massateknik*. Uppsala: Acta Universitatis Upsaliensis, Studia Oeconomiae Negotiorum nr 31.
- 41 Seyed-Mohamed, Nazeem, 1990, *Structural Modelling of Business Relationships*. Comprehensive Summaries of Uppsala Dissertations from the Faculty of Social Sciences nr 21.
- 42 Snehota, Ivan, 1990, *Notes on a Theory of Business Enterprise*. Uppsala: Department of Business Studies.
- 43 Hultbom, Christina, 1991, *Intern handel. Köpar/säljarrelationer inom stora företag*. Uppsala: Företagsekonomiska institutionen.
- 44 Lindvall, Jan, 1991, *Svenska industriföretags internationella företagsförvärv, inriktning och utfall*. Uppsala: Företagsekonomiska institutionen.
- 45 Levinson, Klas, 1991, *Medbestämmande i strategiska beslutsprocesser. Facklig medverkan och inflytande i koncerner*. Uppsala: Företagsekonomiska institutionen.
- 46 Lee, Joong-Woo, 1991, *Swedish Firms Entering the Korean Market Position Development in Distant Industrial Networks*. Uppsala: Department of Business Studies
- 47 Molin, Roger, 1991, *Organisationen inom facket. Organisationsutvecklingen inom de till Landsorganisationen anslutna förbunden*. Stockholm: Carlssons Bokförlag.

- 48 Henders, Barbara, 1992, *Marketing Newsprint in the UK Analyzing Positions in Industrial Networks*. Uppsala: Department of Business Studies.
- 49 Lampou, Konstantin, 1992, *Vårt företag. En empirisk undersökning av några organisatoriska självuppfattningar och identiteter*. Uppsala: Företagsekonomiska institutionen.
- 50 Jungerhem, Sven, 1992, *Banker i fusion*. Uppsala: Företagsekonomiska institutionen.
- 51 Didner, Henrik, 1993, *Utländskt ägande av svenska aktier*. Uppsala: Företagsekonomiska institutionen.
- 52 Abraha, Desalegn, 1994, *Establishment Processes in an Underdeveloped Country. The Case of Swedish Firms in Kenya*. Uppsala: Department of Business Studies.
- 53 Holm, Ulf, 1994, *Internationalization of the Second Degree*. Uppsala: Department of Business Studies.
- 54 Eriksson, Kent, 1994, *The Inter-relatedness of Environment Technology and Structure A Study of Differentiation and Integration in Banking*. Uppsala: Department of Business Studies.
- 55 Marquardt, Rolf, 1994, *Banketableringar i främmande länder*. Uppsala: Företagsekonomiska institutionen.
- 56 Awuah, Gabriel B., 1994, *The Presence of Multinational Companies (MNCs) in Ghana A Study of the Impact of the Interaction between an MNC and Three Indigenous Companies*. Uppsala: Department of Business Studies.
- 57 Hasselbladh, Hans, 1995, *Lokala byråkratiseringsprocesser, institutioner, tolkning och handling*. Uppsala: Företagsekonomiska institutionen.
- 58 Eriksson, Carin B., 1995, *Föreställningar och värderingar i en organisation under förändring - en studie av identitetsuppfattningar inom konsumentkooperationen*. Uppsala: Företagsekonomiska institutionen.
- 59 Jonsson, Tor, 1995, *Value Creation in Mergers and Acquisitions: A Study of Swedish Domestic and Foreign Takeovers*. Uppsala: Department of Business Studies.
- 60 Furusten, Staffan, 1995, *The Managerial Discourse - A Study of the Creation and Diffusion of Popular Management Knowledge*. Uppsala: Department of Business Studies.
- 61 Pahlberg, Cecilia, 1996, *Subsidiary - Headquarters Relationships in International Business Networks*. Uppsala: Department of Business Studies.
- 62 Sjöberg, Ulf, 1996, *The Process of Product Quality - Change Influences and Sources - A Case from the Paper and Paper-Related Industries*. Uppsala: Department of Business Studies.

- 63 Lind, Johnny, 1996, *Ekonomistyrning och verksamhet i utveckling - Ekonomiska rapporters utformning och användning när verksamheten flödesorienteras*. Uppsala: Företagsekonomiska institutionen.
- 64 Havila, Virpi, 1996, *International Business-Relationships Triads - A Study of the Changing Role of the Intermediating Actor*. Uppsala: Department of Business Studies.
- 65 Blankenburg Holm, Desirée, 1996, *Business Network Connections and International Business Relationships*. Uppsala: Department of Business Studies.
- 66 Andersson, Ulf, 1997, *Subsidiary Network Embeddedness. Integration, Control and Influence in the Multinational Corporation*. Uppsala: Department of Business Studies.
- 67 Sanner, Leif, 1997, *Trust Between Entrepreneurs and External Actors. Sense-making in Organising New Business Ventures*. Uppsala: Department of Business Studies.
- 68 Thilenius, Peter, 1997, *Subsidiary Network Context in International Firms*. Uppsala: Department of Business Studies.
- 69 Tunisini, Annalisa, 1997, *The Dissolution of Channels and Hierarchies - An Inquiry into the Changing Customer Relationships and Organization of the Computer Corporations*. Uppsala: Department of Business Studies.
- 70 Majkgård, Anders, 1998, *Experiential Knowledge in the Internationalization Process of Service Firms*. Uppsala: Department of Business Studies.
- 71 Hjalmarsson, Dan, 1998, *Programteori för statlig företagservice*. Uppsala: Företagsekonomiska institutionen.
- 72 Avotie, Leena, 1998, *Chefer ur ett genuskulturellt perspektiv*. Uppsala: Företagsekonomiska institutionen.
- 73 Arnesson, Leif, 1998, *Chefsrörlighet*. Uppsala: Företagsekonomiska institutionen.
- 74 Dahlgvist, Jonas, 1998, *Knowledge Use in Business Exchange – Acting and Thinking Business Actors*. Uppsala: Department of Business Studies.
- 75 Jonsson, Eskil, 1998, *Narrow Management. The Quest for Unity in Diversity*. Uppsala: Department of Business Studies.
- 76 Greve, Jan, 1999, *Ekonomisystem och affärsstrategier*. Uppsala: Företagsekonomiska institutionen.
- 77 Roxenhall, Tommy, 1999, *Affärskontraktets användning*. Uppsala: Företagsekonomiska institutionen.
- 78 Blomgren, Maria, 1999, *Pengarna eller livet?* Uppsala: Företagsekonomiska institutionen.
- 79 Bäckström, Henrik, 1999, *Den krattade manegen: Svensk arbetsorganisatorisk utveckling under tre decennier*. Uppsala: Företagsekonomiska institutionen

- 80 Hamberg, Mattias, 2000, *Risk, Uncertainty & Profitability. An Accounting-Based Study of Industrial Firms' Financial Performance*. Uppsala: Department of Business Studies.
- 81 Sandberg, Eva, 2000, *Organiseringens dynamik – Strukturskapande processer i ett telematikföretag*. Uppsala: Företagsekonomiska institutionen.
- 82 Nordin, Dan, 2000, *Två studier av styrning i kunskapsintensiva organisationer*. Uppsala: Företagsekonomiska institutionen.
- 83 Wedin, Torkel, 2001, *Networks and Demand. The Use of Electricity in an Industrial Process*. Uppsala: Department of Business Studies.
- 84 Lagerström, Katarina, 2001, *Transnational Projects within Multinational Corporations*. Uppsala: Department of Business Studies.
- 85 Markgren, Bertil, 2001, *Är närhet en geografisk fråga? Företags affärsverksamhet och geografi – En studie av beroenden mellan företag och lokaliseringens betydelse*. Uppsala: Företagsekonomiska institutionen.
- 86 Carlsson, Leif, 2001, *Framväxten av en intern redovisning i Sverige – 1900-1945*. Uppsala: Företagsekonomiska institutionen.
- 87 Silver, Lars, 2001, *Credit Risk Assessment in Different Contexts – The Influence of Local Networks for Bank Financing of SMEs*. Uppsala: Department of Business Studies.
- 88 Choi, Soon-Gwon, 2001, *Knowledge Translation in the Internationalization of Firms*. Uppsala: Department of Business Studies.
- 89 Johanson, Martin, 2001, *Searching the Known, Discovering the Unknown. The Russian Transition from Plan to Market as Network Change Processes*. Uppsala: Department of Business Studies.
- 90 Hohenthal, Jukka, 2001, *The Emergence of International Business Relationships. Experience and performance in the internationalization process of SMEs*. Uppsala: Department of Business Studies.
- 91 Gidhagen, Mikael, 2002, *Critical Business Episodes. The Criticality of Damage Adjustment Processes in Insurance Relationships*. Uppsala: Department of Business Studies.
- 92 Löfmarck Vaghult, Anna, 2002, *The Quest for Stability. A Network Approach to Business Relationship Endurance in Professional Services*. Uppsala: Department of Business Studies.
- 93 Grünberg, Jaan, 2002, *Problematic Departures. CEO Exits in Large Swedish Publicly Traded Corporations*. Uppsala: Department of Business Studies.
- 94 Gerdin, Jonas, 2002, *Ekonomisystems utformning inom produktionsavdelningar: En tvärsnittsstudie*. Uppsala: Företagsekonomiska institutionen.
- 95 Berggren, Björn, 2002, *Vigilant Associates – Financiers Contribution to the Growth of SMEs*. Uppsala: Department of Business Studies.

- 96 Elbe, Jörgen, 2002, *Utveckling av turistdestinationer genom samarbete*. Uppsala: Företagsekonomiska institutionen.
- 97 Andersson, Maria, 2003, *Creating and Sharing Subsidiary Knowledge within Multinational Corporations*. Uppsala: Department of Business Studies.
- 98 Waks, Caroline, 2003, *Arbetsorganisering och professionella gränsdragningar. Sjukgymnasters samarbete och arbetets mångfald*. Uppsala: Företagsekonomiska institutionen.
- 99 Bengtson, Anna, 2003, *Framing Technological Development in a Concrete Context – the Use of Wood in the Swedish Construction Industry*. Uppsala: Department of Business Studies.
- 100 Bäcklund, Jonas, 2003, *Arguing for Relevance – Global and Local Knowledge Claims in Management Consulting*. Uppsala: Department of Business Studies.
- 101 Levay, Charlotta, 2003, *Medicinsk specialisering och läkares ledarskap: En longitudinell studie i professionell kollegialitet och konkurrens*. Uppsala: Företagsekonomiska institutionen.
- 102 Lindholm, Cecilia, 2003, *Ansvarighet och redovisning i nätverk. En longitudinell studie om synliggörande och osynliggörande i offentlig verksamhet*. Uppsala: Företagsekonomiska institutionen.
- 103 Svensson, Birgitta, 2003, *Redovisningsinformation för bedömning av små och medelstora företags kreditvärdighet*. Uppsala: Företagsekonomiska institutionen.
- 104 Lindstrand, Angelika, 2003, *The Usefulness of Network Experiential Knowledge in the Internationalization Process*. Uppsala: Department of Business Studies.
- 105 Baraldi, Enrico, 2003, *When Information Technology Faces Resource Interaction. Using IT Tools to Handle Products at IKEA and Edsbyn*. Uppsala: Department of Business Studies.
- 106 Prenkert, Frans, 2004, *On Business Exchange Activity. Activity Systems and Business Networks*. Uppsala: Department of Business Studies.
- 107 Abrahamsson, Gun & Helin, Sven, 2004, *Problemlösningsarbete på låg organisatorisk nivå. Två studier om implementering respektive konkretisering av idéer om kundorderstyrd tillverkning*. Uppsala: Företagsekonomiska institutionen.
- 108 Wedlin, Linda, 2004, *Playing the Ranking Game: Field formation and boundary-work in European management education*. Uppsala: Department of Business Studies.
- 109 Hedmo, Tina, 2004, *Rule-making in the Transnational Space. The Development of European Accreditation of Management Education*. Uppsala: Department of Business Studies.
- 110 Holmström, Christine, 2004, *In search of MNC competitive advantage: The role of foreign subsidiaries as creators and disseminators of knowledge*. Uppsala: Department of Business Studies.

- 111 Ciabuschi, Francesco, 2004, *On the Innovative MNC. Leveraging Innovations and the Role of IT Systems*. Uppsala: Department of Business Studies.
- 112 Ståhl, Benjamin, 2004, *Innovation and Evolution in the Multinational Enterprise*. Uppsala: Department of Business Studies.
- 113 Latifi, Mohammad, 2004, *Multinational Companies and Host Partnership in Rural Development. A Network Perspective on the Lamco Case*. Uppsala: Department of Business Studies.
- 114 Lindbergh, Jessica, 2005, *Overcoming Cultural Ignorance: Institutional Knowledge Development in the Internationalizing Firm*. Uppsala: Department of Business Studies.
- 115 Spencer, Robert, 2005, *Strategic Management of Customer Relationships. A Network Perspective on Key Account Management*, Uppsala: Department of Business Studies.
- 116 Neu, Elizabeth, 2006, *Lönesättning i praktiken. En studie av chefers handlingsutrymme*, Uppsala: Företagsekonomiska institutionen.
- 117 Gebert Persson, Sabine, 2006, *Crash-Landing in a Turbulent Transition Market. A Legitimizing Activity?* Uppsala: Department of Business Studies.
- 118 Persson, Magnus, 2006, *Unpacking the Flow - Knowledge Transfer in MNCs*. Uppsala: Department of Business Studies.
- 119 Frimanson, Lars, 2006, *Management Accounting and Business Relationships from a Supplier Perspective*. Uppsala: Department of Business Studies.
- 120 Ström, Niklas, 2006, *Essays on Information Disclosure. Content, Consequence and Relevance*, Uppsala: Department of Business Studies.
- 121 Grafström, Maria, 2006, *The Development of Swedish Business Journalism. Historical Roots of an Organisational Field*, Uppsala: Department of Business Studies.
- 122 Flöstrand, Per, 2006, *Valuation Relevance. The Use of Information and Choice of Method in Equity Valuation*, Uppsala: Department of Business Studies.
- 123 Windell, Karolina, 2006, *Corporate Social Responsibility under Construction. Ideas, Translations, and Institutional Change*, Uppsala: Department of Business Studies.
- 124 Wictorin, Bo, 2007, *Är kluster lönsamma? En undersökning av platsens betydelse för företags produktivitet*, Uppsala: Företagsekonomiska institutionen.
- 125 Johed, Gustav, 2007, *Accounting, Stock Markets and Everyday Life*, Uppsala: Department of Business Studies.
- 126 Maaninen-Olsson, Eva, 2007, *Projekt i tid och rum – Kunskapsintegrering mellan projektet och dess historiska och organisatoriska kontext*, Uppsala: Företagsekonomiska institutionen.

- 127 Scherdin, Mikael, 2007, *The Invisible Foot. Survival of new art ideas in the swedish art arena – An autoethnographic study of nontvstation*, Uppsala: Department of Business Studies.
- 128 Landström, Joachim, 2007, *The theory of Homo comperiens, the firm's market price, and the implication for a firm's profitability*, Uppsala: Department of Business Studies.